ELECTRIC UTILITY RATE FILING PACKAGE FOR GENERATING UTILITIES

Public Utility Commission of Texas

September 9, 1992

SECTION I

INSTRUCTIONS

FOR

COMPLETING*

ELECTRIC UTILITY

RATE FILING PACKAGE

FOR GENERATING UTILITIES

*To be used in conjunction with forms contained in Section II.

PUBLIC UTILITY COMMISSION OF TEXAS
RATE FILING PACKAGE

Table of Contents

Page

General Instructions 1

Definition of Terms and Acronyms 3

Executive Summary 4

Schedule:

A: Overall Cost of Service A-2
- A-1: Cost of Service - Texas Retail A-2
- A-2: Cost of Service Detail by Account A-2
- A-3: Adjustments to Test Year A-3
- A-4: Detail TYE Trial Balance A-4
- A-5: Unadjusted O&M A-4

B: Rate Base and Return B-2
- B-1: Total Company B-2
  - B-1.1: Texas Retail B-2
  - B-1.2: Percentage of Plant in Service B-2
  - B-1.3: Penalties or Fines B-2
  - B-1.4: Post Test Year Adjustment B-3
- B-2: Accumulated Provision Balances B-3
  - B-2.1: Accumulated Provision Policies B-3

C: Original Cost of Plant C-2
- C-1: Original Cost of Utility Plant C-2
- C-2: Detail of Original Cost of Utility Plant C-2
- C-3: Monthly Detail of Utility Plant in Service C-2
- C-4: Construction Work in Progress (CWIP) C-2
  - C-4.1: CWIP by Functional Group C-2
  - C-4.2: CWIP Allowed in Rate Base C-3
- C-5: Allowance for Funds Used During Construction (AFUDC) or Interest During Construction (IDC) C-3
- C-6: Nuclear Fuel C-3
  - C-6.1: Nuclear Fuel in Process C-3
  - C-6.2: Distribution of Costs and Quantities for Account 120.1 ..... C-3
  - C-6.3: Distribution of Costs and Quantities for Account 120.2 ..... C-4
  - C-6.4: Distribution of Costs for Account 120.3 ..... C-5
  - C-6.5: Distribution of Costs for Account 120.4 ..... C-6
  - C-6.6: Distribution of Costs for Account 120.5 ..... C-6
  - C-6.7: Distribution of Costs for Account 120.6 ..... C-6
  - C-6.8: Allocation of Unassigned Balance C-7
  - C-6.9: Nuclear Fuel Inventory Policy C-7
  - C-6.10: Nuclear Fuel Trust/Lease C-8

Page

D: **Accumulated Depreciation** D-2
- D-1: By Functional Group and\or Primary Account D-2
- D-2: Booking Methods D-3
- D-3: Plant Held for Future Use D-3
- D-4: Depreciation and Amortization Expense D-3
- D-5: Depreciation Rate Study D-3
- D-6: Retirement Data for All Generating Units D-3
- D-7: Summary of Book Salvage D-4
- D-8: Service Life D-4

E: **Short Term Assets and Inventories** E-2
- E-1: Monthly Balances of Short Term Assets E-2
  - E-1.1: Detail of Short Term Assets E-3
  - E-1.2: Obsolete Assets E-3
  - E-1.3: Short Term Assets Policies E-3
- E-2: Fossil Fuel Inventories E-3
  - E-2.1: Inventory Policies E-3
  - E-2.2: Inventory Evaluation E-4
  - E-2.3: Fuel Inventories E-4
  - E-2.4: Inventory Levels E-4
  - E-2.5: Inventory Values E-4
- E-3: Fossil Fuel Supply Disruptions E-5
  - E-3.1: Fuel Oil Burns E-5
  - E-3.2: Natural Gas Supply Disruptions E-5
  - E-3.3: Coal or Lignite Supply Disruptions E-5
- E-4: Working Cash Allowances E-6
- E-5: Prepayments and Materials and Supplies E-6
- E-6: Customer Deposits E-6

F: **Description of Company** F-1

G: **Accounting Information** G-3
- G-1: Payroll Information G-3
  - G-1.1: Regular and Overtime Payroll G-3
  - G-1.2: Regular Payroll by Category G-4
  - G-1.3: Payroll Capitalized vs. Expensed G-5
  - G-1.4: Payroll by Company G-6
  - G-1.5: Number of Employees G-7
  - G-1.6: Payments Other Than Standard Pay G-7
- G-2: General Employee Benefit Information G-8
  - G-2.1: Pension Expense G-8
  - G-2.2: Postretirement Benefits Other Than Pension G-9
  - G-2.3: Administration Fees G-9
- G-3: Bad Debt Expense G-10
- G-4: Summary of Advertising, Contributions & Dues G-10
  - G-4.1: Summary of Advertising Expense G-11
    - G-4.1a: Summary of Information/Instructional Advertising G-12
    - G-4.1b: Summary of Advertising to Promote & Retain Usage G-12
    - G-4.1c: Summary of General Advertising Expense G-13
    - G-4.1d: Capitalized Advertising G-13
  - G-4.2: Summary of Contribution and Donation Expense G-13

G-4.2b: Summary of Community Service Contributions & Donations G-14
G-4.2c: Summary of Economic Development Contributions & Donations G-15
G-4.3: Summary of Membership Dues Expense G-15
G-4.3a: Summmary of Industry Organization Dues G-16
G-4.3b: Summary of Business/Economic Dues G-16
G-4.3c: Summary of Professional Dues G-17
G-4.3d: Summary of Social, Recreational, Fraternal or Religious Expenses G-17
G-4.3e: Summary of Political Organizations Expense G-18
G-5: Summary of Exclusions from Test Year Expense G-18
G-5.1: Analysis of Legislative Advocacy G-19
G-5.1a: Payments to Registered Lobbyists G-19
G-5.1b: Payments for Monitoring Legislation G-20
G-5.2: Summary of Penalties and Fines G-20
G-5.3: Other Exclusions G-20
G-5.4: Analysis of Prior Rate Case Exclusions G-20
G-5.5: Comparison of Prior Rate Case Exclusions to Current G-21
G-6: Summary of Test Year Affiliate Transactions G-21
G-6.1: Summary of Test Year Expense by Affiliate G-21
G-6.2: Summary of Adjustments to Test Year Expense by Affiliate G-22
G-7: Federal Income Taxes G-22
G-7.1: Reconciliation of Test Year Book Net Income to Taxable Net Income G-22
G-7.1a: Reconciliation of Timing Differences G-23
G-7.2: Plant Adjustments G-23
G-7.3: Consolidated Taxes G-23
G-7.3a: Consolidation Benefits G-23
G-7.3b: Consolidation/Inter-Corp. Tax Allocation G-24
G-7.4: ADFIT G-24
G-7.4a: ADFIT - Description of Timing Differences G-24
G-7.4b: Adjustments to ADFIT G-24
G-7.4c: ADFIT and ITC - Plant Adjustments & Additions G-24
G-7.4d: ADFIT - Rate Case Expenses G-25
G-7.5: Analysis of ITCs G-25
G-7.5a: Utilized G-25
G-7.5b: Generated but Not Utilized G-25
G-7.5c: Utilized - Stand Alone Basis G-25
G-7.5d: ITC Election G-26
G-7.5e: FERC Account 255 Balance G-26
G-7.6: Analysis of Test Year FIT and Requested FIT - Tax Method 2 ..... G-26
G-7.6a: Analysis of Deferred FIT G-26
G-7.7: Analysis of Additional Depreciation Requested G-26
G-7.8: Analysis of Test Year FIT and Requested FIT - Tax Method 1 ..... G-27
G-7.9: Amortization of Protected & Unprotected Excess Deferred Taxes G-27
G-7.9a: Analysis of Excess Deferred Taxes by Timing Difference G-27
G-7.9b: Reconciliation of Excess G-27
G-7.9c: Analysis of Reserve Accounting for Excess Deferred Taxes G-27
G-7.10: Effects of Accounting Order Deferrals G-27
G-7.11: Effects of Post Test Year Adjustment G-28

Page

G-7.12: Effects of Rate Moderation Plan G-28
G-7.12a: Treatment of FIT and ADFIT in Rate Moderation Plan G-28
G-7.13: List of FIT Testimony G-28
G-7.13a: History of Tax Normalization G-28
G-7.13b: Tax Elections G-28
G-7.13c: Changes in Accounting for Deferred FIT G-29
G-7.13d: IRS Audit Status G-29
G-7.13e: Private Letter Rulings G-29
G-7.13f: Method of Accounting for ADFIT Related to NOL Carryforward G-29
G-8: Outside Services Employed - FERC 900 Series Expenses G-29
G-9: Taxes Other than Income Taxes G-30
G-9.1: Ad Valorem Taxes & Plant Balances G-30
G-10: Factoring Expense G-30
G-11: Deferred Expenses from Prior Dockets G-30
G-12: Below the Line Expenses G-31
G-13: Nonrecurring or Extraordinary Items G-32
G-14: Regulatory Commission Expense G-32
G-14.1: Rate Case Expenses G-32
G-14.2: Rate Case Expenses-Prior Rate Applications G-33
G-15: Monthly O&M Expense G-34

H: Engineering Information H-3
H-1: Summary of Test Year Production O&M Expenses H-3
H-1.1: Nuclear Company-wide O&M Expenses Summary H-4
H-1.1a: Nuclear Plant O&M Summary H-4
H-1.1a1: Nuclear Unit O&M Summary H-4
H-1.2: Fossil Company-wide O&M Expenses Summary H-4
H-1.2a: Natural Gas Plant O&M Summary H-4
H-1.2a1: Natural Gas (Steam Generation) H-4
H-1.2a2: Natural Gas (Combustion Turbine) H-4
H-1.2b: Coal Plant O&M Summary H-4
H-1.2c: Lignite Plant O&M Summary H-4
H-1.2d: Other Plant O&M Summary H-4
H-2: Summary of Adjusted Test Year Production O&M Expenses H-5
H-3: Summary of Actual Production O&M Expenses Incurred H-5
H-4: Major O&M Projects H-5
H-5: Production Plant Capital Costs H-5
H-5.1: Capital Cost Methodology H-5
H-5.2: Capital Costs H-5
H-5.2a: Nuclear Capital Costs Projects H-5
H-5.2b: Fossil Capital Costs Projects H-5
H-5.3: Capital Expenditures H-6
H-5.3a: Nuclear Capital Expenditures (Historical, Present, Projected) H-6
H-5.3b: Fossil Capital Expenditures (Historical, Present, Projected) H-6
H-6: Unit Outages H-7
H-6.1: Nuclear Unit Outage H-7
H-6.1a: Nuclear Unit Outage History H-7
H-6.1b: Nuclear Unit Outage Data H-7

Page

H-6.2: Fossil Unit Outage H-8
H-6.2a: Fossil Unit Forced Outage History H-8
H-6.2b: Fossil Unit Planned Outage Data H-8
H-6.2c: Fossil Unit Outage Planning H-9
H-6.3: Incremental Outage Costs H-9
H-6.3a: Nuclear Unit Incremental Outage Costs H-9
H-6.3b: Fossil Unit Incremental Outage Costs H-9
H-7: Production O&M Personnel Information H-9
H-7.1: Company-wide Staffing Plan H-9
H-7.2: Production Plant/Unit Staffing Study H-9
H-7.3: Personnel Assigned for Plant/Unit H-10
H-7.4: Average Personnel Assigned H-10
H-7.5: Production O&M Organization Charts H-10
H-8: Production Operations Programs H-10
H-9: Production Maintenance Programs H-11
H-10: Nuclear Decommissioning Cost Studies H-11
H-11: O&M Production Percentages by Primary Fuel Type H-11
H-11.1: O&M Expenses per Production Plant Expenses H-11
H-11.2: Maintenance Man-hour Ratio H-11
H-11.3: O&M Cost per MWh H-12
H-12: Technical Data H-12
H-12.1: Supply and Load Data H-12
H-12.2: Summary of Production by Unit Data H-12
H-12.2a: MWh Production by Unit (Lignite, Coal, & Nuclear) H-12
H-12.2a1: MWh Production for Previous 5 Years (Lignite, Coal, & Nuclear) H-12
H-12.2b: MWh Production by Unit (Natural Gas\Oil) H-12
H-12.2b1: MWh Production by Unit for Previous 5 Years (Natural Gas\Oil) H-12
H-12.2c: MWh Production by Unit (Hydro & Other) H-12
H-12.2c1: MWh Production for Previous 5 Years (Hydro & Other) H-12
H-12.3: Summary of Generating Unit Data H-12
H-12.3a: Unit Data H-12
H-12.3b: Unit Characteristics H-12
H-12.3c: Efficiency and Control Systems H-12
H-12.4: Summary of Purchased Power Data H-12
H-12.4a: Firm Purchased Power H-12
H-12.4b: Firm Purchased Power Energy Costs H-12
H-12.4c: Firm Purchased Power Fixed Costs H-12
H-12.4d: Firm Purchased Power Energy Costs per MWh H-12
H-12.4e: Non-Firm Purchased Power H-12
H-12.4f: Non-Firm Purchased Power Energy Costs H-12
H-12.4g: Non-Firm Purchased Power Energy Costs per MWh H-12
H-12.5: Summary of System Sales Data H-12
H-12.5a: Line Losses & System's Own Use H-12
H-12.5b: Off-System Sales (Economy & Firm) H-12
H-12.5c: Off-System Sales Revenue (Energy Charge Component) H-12
H-12.5d: Off-System Sales Revenue (Fixed Charge Component) H-12
H-12.5e: Off-System Sales Revenue (Energy Charge/MWh) H-12
H-12.5f: On-System Sales (Wholesale & Retail) H-12
H-12.6: Load Curves H-13

Page

H-12.6a: Monthly Minimum & Peak Demand H-13
H-12.6b: Monthly Load Duration Curves H-13
H-12.6c: Annual Load Duration Curve H-13
H-13: Quality of Service H-13
H-13.1: Quality of Service Information H-13
H-13.1a: Voltage Surveys H-13
H-13.1b: Circuit Breaker Operations H-13
H-13.1c: Quality of Service Complaints H-13
H-13.1d: Tree Trimming Program H-13
H-13.1e: Quality of Service Improvements H-13
H-13.2: IE-417R Reports H-14
H-13.3: Continuity of Service H-14
H-14: Transmission Wheeling Data H-14
H-14.1: Capacity Wheeling H-14
H-14.1a Available Capacity Wheeling H-14
H-14.1b Planned Capacity Wheeling H-14
H-14.2: Wheeling Information H-15

I: Fuel and Purchased Power Information I-2
I-1: Fuel and Purchased Power Information I-2
I-1.1: Fuel by Account Number I-2
I-1.2: Fuel Burned I-2
I-1.3: Fossil Fuel Purchased I-3
I-1.4: Nonrecurring Fuel and Purchased Power Expenses I-3
I-2: Fuel and Purchased Power Procurement Practices I-3
I-3: Fuel and Purchased Power Committees I-3
I-4: Fuel and Fuel-Related Contracts I-4
I-5: Combustion Residuals I-5
I-5.1: Combustion Residual Production I-5
I-5.2: Combustion Residual Disposal I-5
I-5.3: Combustion Residual Disposal Costs I-5
I-6: Natural Gas Delivery System I-5
I-7: Natural Gas Storage Description I-6
I-8: Fuel Properties I-6
I-9: Employee Organization Charts I-6
I-10: Employee Ethics I-7
I-11: Fuel and Purchased Power Assumptions Narrative I-8
I-12: Fossil Fuel Mix I-8
I-13: Ethics - Relationship with Fuel Supplier I-8
I-14: Fuel Audits I-8
I-15: Fuel Contract Analyses - Reconciliation Period I-9
I-16 Reconcilable Fuel Costs I-9
I-16.1: Fossil Fuel Mix (Burned) I-10
I-16.2: Fossil Fuel Mix (Purchased) I-11
I-16.3: Competitive Spot Fossil Fuel Purchases I-11
I-16.4: Other Spot Fossil Fuel Purchases I-11
I-17: Coal and Lignite Costs I-12
I-17.1: Coal Cost Breakdown I-12
I-17.2: Lignite Cost Breakdown I-12
I-17.3: Coal Cost Description I-13
I-18: Coal and Lignite Supplier Locations I-13

Page

I-19.1: Rail Haul Distance I-13
I-19.2: Unit Trains I-13
I-19.3: Cycle Time I-13
I-19.4: Rail Cars I-14
I-19.5: Rail Car Leases I-14
I-19.6: Rail Car Maintenance I-14
I-19.7: Rail Car Repairs I-14
I-20: Fuel Management Travel I-15
I-21: Fuel Management I-15
I-22: Fuel Cost Over/Under Recovery I-15

J: Financial Statements J-2
J-1: Reconciliation - Total Company to Total Electric J-2
J-2: Consolidated Financial Statements J-2

K: Financial Information (Investor-Owned Utilities) K-2
K-1: Weighted Average Cost of Capital K-2
K-2: Weighted Average Cost of Preferred Stock K-2
K-3: Weighted Average Cost of Debt K-3
K-4: Notes Payable K-4
K-5: Security Issuance Restrictions K-5
K-6: Financial Ratios K-5
K-7: Capital Requirements and Acquisition Plant K-6
K-8: Historical Growth in Earnings, Dividends, and Book Value K-6
K-9: Rating Agency Reports K-6

L: Financial Information (River Authorities) L-2
L-1: Historical Financial Performance L-2
L-2: Financial Forecast L-2
L-3: Capital Expenditures and Construction Forecasts L-2
L-4: Debt Service Requirements L-2
L-5: Interest Income L-3
L-6: Debt Rating Analyses L-3
L-7: Debt Covenants L-3
L-8: Official Statement L-3
L-9: Computer Models L-3

M: Nuclear Plant Decommissioning M-2
M-1: Decommissioning Information M-2
M-2: Decommissioning Funding Plan M-3

N: Energy Efficiency Plan N-2
N-1: Demand-Side Management Program Status N-2
N-2: Demand-Side Management Program Costs N-3
N-2.1: Costs by Account Number N-3
N-2.2: Costs by Type of Expenditure N-3
N-2.3: Capitalization N-3
N-2.4: Advertising N-3
N-2.5: Consulting Services N-3
N-2.6: Studies and Research N-4
N-2.7: Test Year Adjustments N-4
N-2.8: Pro-Rated Overhead Costs N-4

Page

N-2.9: Historical and Budgeted Costs N-4
N-2.10: Allocation of Costs N-4
N-3: Demand-Side Management Program Impacts N-4
N-3.1: Participation N-4
N-3.2: Peak Demand and Energy Impact N-4
N-3.3: Rate Year Impact N-5
N-3.4: Impact on Generating Facilities N-5
N-4: Demand-Side Management Studies and Research N-5
N-4.1: Test Year Studies and Research N-5
N-4.2: Current Studies and Research N-5
N-5: Energy Efficiency Plan Updates N-5
N-6: Energy Efficiency Plan N-5

O: Key Operating Statistics O-2
O-1: Summary of Test Year Adjustments O-2
O-1.1: Test Year Data by Rate Class O-2
O-1.2: Monthly Data by Rate Class O-2
O-1.3: Unadjusted Test Year Data by Rate Class O-3
O-1.4: Monthly Adjusted Test Year Data by Rate Class O-3
O-1.5: System Information O-3
O-1.6: System Load Factor O-4
O-1.7: Adjustments to Billing Demand O-4
O-1.8: Operating Statistics Narrative O-4
O-1.9: Peak Demand by Rate Class O-4
O-1.10: Break Down of Rate Class Sales O-4
O-2: Model Analysis Results O-5
O-2.1: Model Information O-5
O-2.2: Model Data O-5
O-2.3: Raw Model Data O-6
O-3: Customer Adjustments O-6
O-3.1: Number of Customers O-6
O-3.2: Customer Adjustment Methodology O-6
O-3.3: Other Customer Adjustment Information O-6
O-4: Revenue Impacts of Adjustments O-6
O-4.1: kWh Sales and kW Demand O-6
O-4.2: Revenue Methodologies O-7
O-5: Variability of Average Fuel Costs with kWh Sales O-7
O-6: Net Energy for Load O-8
O-6.1: Unadjusted kWh Sales by Month of the Test Year O-8
O-6.2: Adjusted kWh Sales Data O-8
O-6.3: System Line Loss Calculations O-8
O-7: Rate Year Sales and Demand Forecast O-8
O-7.1: Sales and Demand Data O-8
O-7.2: Historical Sales Data O-9
O-8: Weather Data O-9
O-8.1: Historical Weather Data O-9
O-8.2: Historical Weather Data after Weighting and Billing Cycle Adjustments O-9
O-8.3: Normal Heating and Cooling Degree Days O-10
O-8.4: 65°F Base Temperature Responses O-10
O-9: Rate Year Forecast Models O-10
O-9.1: Rate Year Forecast Model Information O-10

Page

O-9.2: Model Data O-11
O-9.3: Raw Model Data O-11
O-10: Economic and Demographic Data O-11
O-10.1: Historical Data O-11
O-10.2: Personal Income Data O-12
O-10.3: Price of Electricity O-12

P: Class Cost of Service Analysis P-2
P-1: Rate of Return P-2
P-1.1: Proposed Rate Schedules/Proposed Rate Classes P-3
P-1.2: Existing Rate Schedules/Proposed Rate Classes P-3
P-1.3: Existing Rate Schedules/Existing Rate Classes P-3
P-1.4: Proposed Rate Schedules/Existing Rate Classes P-3
P-1.5: Financial Data for Non-Investor-Owned Utilities P-3
P-2: Allocation of Revenue Deductions to Proposed Rate Classes P-4
P-3: Allocation of Rate Base to Proposed Rate Classes P-4
P-4: Separation of Expenses P-5
P-5: Separation of Rate Base P-5
P-6: Unit Cost Analysis P-5
P-7: Allocation Factors P-5
P-8: Classification Factors P-6
P-9: Demand and Energy Loss Factors P-6
P-10: Payroll Expense Distribution P-6
P-11: Distribution Plant Study P-6
P-12: Support for Production Allocation Methodology P-7
P-13: Summary of Changes in Allocation Factors P-7

Q: Rate Design Q-2
Q-1: Revenue Summary Q-2
Q-1.1: Revenue Summary Q-2
Q-2: Power Cost Recovery Q-2
Q-3: Proposed Changes in Miscellaneous Charges Q-2
Q-4: Rate Class Definition Q-3
Q-4.1: Present and Proposed Rate Classes Q-3
Q-4.2: Justification of Proposed Changes Q-3
Q-5: Load Research Data Q-3
Q-5.1: Demand Data by Customer Class Q-3
Q-5.2: Demand, Consumption, and Customer Data by Strata Q-3
Q-5.3: Demand Estimates Methodology Q-4
Q-6: Justification for Consumption Level-Based Rates Q-4
Q-7: Proof of Revenue Statement Q-5
Q-8: Rate Design Analysis Data Q-5
Q-8.1: Marginal and Average Cost Schedules Q-5
Q-8.2: Expected Annual Load Duration Curve Q-6
Q-8.3: Representative Marginal and Average Energy Costs Q-6
Q-8.4: Diurnal Load Q-6
Q-8.5: Billing Determinants Q-6
Q-8.6: Contract Prices Q-6
Q-8.7: Wholesale Tariffs Q-7
Q-8.8: Tariff Schedules Q-7
Q-8.9: Bill Comparisons Q-7

Page

R: **Financial Information (Cooperatives)** R-2
R-1: Plant Additions and Retirements R-2
R-2: Construction Work Plan R-2
R-3: REA/CFC Financing Terms R-2
R-4: Debt Summary R-3
R-5: Weighted Average Cost of Debt R-3
R-6: REA Notes: REA Form 41 ..... R-3
R-7: Scheduled Debt Service R-3
R-8: Patronage Capital R-3
R-9: Capital Credit Rotation Policy R-3
R-10: General Fund Investments R-4
R-11: Description of Other Non-Operating Income R-4
R-12: G&T and Other Capital Credit Allocations R-4
R-13: Historical Financial Ratios R-4
R-14: REA Form 12 Reports R-5
R-15: Capital Requirements and Financial Ratio Projections R-5
R-16: Long-Range Financial Forecast R-5
R-17: Financial Policy R-5
R-18: Computer Models R-5

S: **Test Year Review** S-2
S-1: Scope of Review S-3
S-2: Errors and Exceptions Noted by Independent Accountants S-4
S-3: Communications with Independent Accountants S-4
S-4: Adjusting Journal Entries S-4
S-5: Passed Adjusting Journal Entries S-4
S-6: Workpaper Review S-4

T: **Notice** T-1

U: **Compliance with PUC Orders** U-1

V: **Request for Waiver of RFP Requirements** V-1

W: **Confidentiality Disclosure Agreement** W-1

GENERAL INSTRUCTIONS

The following instructions are applicable to all schedules required in the rate filing package (RFP), unless otherwise noted.

1. Schedules shall be referenced by schedule number and name as indicated in each instruction and shall identify the witness sponsoring the schedule. Schedules which are not applicable shall be so designated.

2. Concurrently with the filing of the RFP, the utility must also separately file with the Commission fifteen (15) complete sets of workpapers used in the preparation of certain schedules, subject to the provisions of General Instruction No. 5 dealing with voluminous workpapers. In addition, one (1) complete set of the same workpapers shall be delivered to the Office of Public Counsel on the date of filing. Upon request by any person moving to intervene (which request may be made prior to any anticipated rate filing), the utility will furnish to such person a set of the workpapers filed with the Commission.

   a. Workpaper referencing format: The workpaper reference shall always begin with the characters "WP/" followed by the schedule to which the workpaper refers. Specific workpapers shall then be referenced by ascending numbers. The resulting series of workpapers shall have a pyramid structure, with the top workpaper (the workpaper with the least complicated reference, for example, WP/A-5) being the workpaper which directly reflects the amounts shown on a particular schedule (in this case, Schedule A-5). The next level down the pyramid (using the A-5 series, this would be WP/A-5/1) would contain information which explains a portion of the top workpaper (in this case, WP/A-5). Each successive level down the pyramid would explain something from the next higher level.

   b. Workpaper content: All assumptions, calculations, sources, and data supporting* increases or decreases to the test year expense and/or balances shall be included in the workpaper supporting each schedule. In addition, specific numbers which "tie" between the schedule and the workpaper must be referenced on both the workpaper and the schedule.

      * Where available, third party documentation is required.

   c. Workpaper location: All workpapers not considered voluminous (see General Instruction No. 5, below) shall be organized and appear in the same order as the schedules they support.

   d. These workpaper instructions are not applicable to schedules contained in sections "O," "P," and "Q." Instructions for the completion of the schedules within these sections are included in each section.

3. Certain schedules request information on diskette. For those schedules, the diskettes requested need not be filed as a part of the rate filing package, but shall be available upon request on the date of filing. The information on diskette shall be in Lotus 1-2-3 (preferred), Lotus Symphony, Microsoft Excel or ASCII format on MS-DOS formatted computer diskette. Any party requesting information on diskette shall provide the necessary diskettes to the utility upon request.

4. Confidentiality: The utility may allege that some information requested within the rate filing package requirements is proprietary and confidential. For such schedules, a statement to that effect shall be included in the location of each such schedule within the rate filing package. Unless the utility is alleging that all of the information in a schedule or page is proprietary and/or confidential under law, the utility shall include the schedule or page in the rate filing package with the specific information alleged to be proprietary and/or confidential deleted, aggregated, or summarized as necessary to preserve the alleged legal protection. The utility shall include with the rate filing package its completed

pleadings, including sworn affidavits of facts alleged, supporting its claim that the information is proprietary and/or confidential. On the date of filing its rate filing package, the utility shall also provide directly to the Hearings Division a copy, to be held pending in camera inspection, of the information alleged to be confidential and/or proprietary. The alleged confidential and/or proprietary information shall be made available in Austin on the date of filing of the rate change application. Access to such information shall be allowed for those parties executing the Confidentiality Disclosure Agreement which the utility has provided as a part of the rate change application. The format of the Confidentiality Disclosure Agreement is shown in Schedule W.

5. Voluminous material: For any individual schedule or supporting workpaper that consists of 250 or more pages, the company may designate such information as voluminous. All voluminous material shall be made available in a designated location in Austin on the date of filing. If the volume of the data meets the threshold for the "freight car doctrine" [eight (8) linear feet of documents], the requested material shall be made available at its normal repository on the date of filing. The utility shall provide a schedule detailing all normal repositories and cross-reference all RFP schedules to the information contained in those repositories. For the purpose of instruction #5, each subpart of each section is a separate schedule (e.g., Schedules A, A-3, C-4.1, etc., are all separate schedules).

   The utility shall deliver a copy of all voluminous materials not subject to the "freight car doctrine" to both the General Counsel and the Office of Public Utility Counsel on the day of filing the rate application.

6. Certain schedule titles are followed by "(see attached form)." Where such a notation appears, the format for the schedule is provided in the "Forms" section of the rate filing package.

DEFINITION OF TERMS AND ACRONYMS

ADFIT	Accumulated Deferred Federal Income Taxes
AFUDC	Allowance for Funds Used During Construction
Btus	British Thermal Units
CFC	National Rural Utilities Cooperative Financing Corporation
COS	Cost of Service
CWIP	Construction Work In Progress
FASB	Financial Accounting Standards Board (often used to refer to official pronouncements of the Board).
FERC	Federal Energy Regulatory Commission
FIT	Federal Income Tax
GAAP	Generally Accepted Accounting Principles
IRS	Internal Revenue Service
IDC	Interest During Construction
ITC	Investment Tax Credit
kW	Kilowatt
kWh	Kilowatt hour
MMBtu	Million Btus
MW	Megawatt
MWh	Megawatt hour
NOL	Net Operating Loss
O&M	Operations & Maintenance
PUC/PUCT	Public Utility Commission of Texas
QF	Qualifying Facility
QPE	Qualified Progress Expenditures
REA	Rural Electrification Administration
RFP (RFPkg)	Rate Filing Package, rate change application
TRA	Tax Reform Act of 1986
TY	Test Year
TYE	Test Year End
WCA	Working Cash Allowance

Short Term Assets	Those assets whose useful lives will likely end within the space of one 12 month period.
Other Cost Free Capital	Reductions to rate base for capital provided without cost to the company in categories other than customer deposits, property insurance reserve, or injuries and damages reserve.
Non-Working Cash Expenses	Expenses not included in the 1/8th O&M working cash allowance.

EXECUTIVE SUMMARY

The RFP shall include an executive summary. The executive summary shall precede Schedule A and include, but not be limited to, the following:

1. An overview of the filing;

2. A comparison of present revenues by class at an equalized rate of return and the proposed class revenue assignments for both base rate revenues and total revenues; and

3. Bill comparisons of the current and proposed rates for the residential and small commercial classes at the 100, 200, 300, 400, 500, 600, 700, 800, 900, 1000, 1500, 2000, 2500, and 3000, kWh usage levels.

SCHEDULE A

Table of Contents

A: Overall Cost of Service

- A-1: Cost of Service - Texas Retail
- A-2: Cost of Service Detail by Account
- A-3: Adjustments to Test Year
- A-4: Detail TYE Trial Balance
- A-5: Unadjusted O&M

Schedule A: Overall Cost of Service

This schedule shall summarize the utility's overall cost of service, including but not limited to, operations and maintenance expenses, depreciation expenses, income taxes (if applicable), taxes other than income taxes, and the return developed from the supporting schedules described herein. Presentation shall be such that book amounts can be readily determined. Adjoining columns shall show any claimed adjustments to the book balances and total cost of service. All adjustments appearing on Schedule A shall be referenced to detailed workpapers, computations, and analyses included in Schedule A-3. For any adjustment based on a regression analysis, information of the type specified in Schedule 0-2 shall be provided. Utilities with non-Texas jurisdictional sales shall provide the above information on a systemwide (total utility) basis. All supporting information and schedules shall be shown on a systemwide basis. However, for items which are directly assigned to specific jurisdictions, only adjust those which are directly assignable to Texas. Reconcilable fuel and purchased power shall be presented on a rate year basis. Non-reconcilable fuel and purchased power shall be presented on a test year basis, adjusted for known and measurable changes.

Schedule A-1: Cost of Service - Texas Retail

Utilities with non-Texas jurisdictional sales shall file a schedule summarizing the utility's overall cost of service on a Texas retail basis. This schedule shall tie to Schedule A by the use of a jurisdictional allocation study or other approved methods.

Schedule A-2: Cost of Service Detail by Account (see attached form)

This schedule shall be presented in accordance with the following instructions:

1. Lines which do not apply to a particular utility may be excluded; however, line numbers for the remaining data should not be changed. Additional data not specifically identified in the form should be listed following line 107.

2. Column 2 of line 3 will always be zero. Column 1 of line 3 should equal total test year actual O&M expense less test year actual fuel, purchased power, and uncollectible accounts expense, and less each of the test year actual amounts listed in lines 4 through 27.

3. The Company adjustment to test year entries in column 2 should reflect the total of all reclassifications, eliminations, pro forma adjustments, and claimed deficiency adjustments.

4. Even if the Company is proposing a Working Cash Allowance based upon a lead/lag study, data for lines 81 and 82 (related to 1/8 O&M calculation of Working Cash Allowance) must

5. Where factors or effective rates are required in Schedule A-2, these factors must be carried out to 13 places to the right of the decimal point.

   The factors listed in column 1 (Test Year Actual) shall be derived by dividing the test year amount of the particular expense by the test year actual total electric operating revenues.

   The factors listed in column 3 (Company Request) will be those used by the Company in developing their total requested electric operating revenues.

6. Line 105, Other Electric Revenues, shall not include fuel or base revenues. Line 105 shall include items such as miscellaneous service revenues, rent from electric property and other electric revenues.

7. The amounts on Schedule A-2 shall tie to the amounts used on Schedules A and B of the rate filing package.

8. Test year actual payroll expense included in cost of service shall be shown separately on Schedule A-2. For the purposes of this schedule, all other items shall be shown exclusive of any payroll requested or booked during the test year.

Schedule A-3: Adjustments to Test Year

An explanation for each adjustment appearing on Schedule A shall be made within this schedule. Each adjustment shall include references to the appropriate testimony and the detailed supporting workpapers which present computations, analyses, and justification for the requested adjustments. In addition, the adjustment shall reference the specific line on Schedule A to which the adjustment applies. A short justification of the cause of the requested increase or decrease in expense shall also be provided, if not provided in the referenced testimony. The following format shall be used:

Category of Expense (e.g., Fuel)

Description	Schedule A Reference	Workpaper Reference	Amount
			$
Expense amount, as adjusted			
Less:			
Amount per books (test year)			
Adjustment			$

Justification for requested adjustment:

Schedule A-4: Detail TYE Trial Balance

This schedule shall provide a detail test year end (TYE) trial balance by major FERC accounts (or regulatory items not included in FERC accounts). Numbers shown on this trial balance shall be referenced to, or reconciled with, test year end numbers appearing on Schedule A-2. Reconciling items shall be explained in detail (e.g., year-end closing adjustment, etc.).

Schedule A-5: Unadjusted O&M

This schedule shall provide a detailed listing by FERC account of amounts included in unadjusted O&M. The total of these amounts shall tie to line 3 on Schedule A-2.

SCHEDULE B

Table of Contents

B: Rate Base and Return
- B-1: Total Company
  - B-1.1: Texas Retail
  - B-1.2: Percentage of Plant in Service
  - B-1.3: Penalties or Fines
  - B-1.4: Post Test Year Adjustment
- B-2: Accumulated Provision Balances
  - B-2.1: Accumulated Provision Policies

Schedule B: Rate Base and Return

Schedule B-1: Total Company

This schedule shall summarize the original cost of rate base of the utility, the requested adjustments to rate base, and the requested rate of return. The results obtained in this schedule shall come from the calculations, statements, and figures contained in Schedules C and D herein and other applicable schedules. A workpaper documenting how these results were determined shall be provided and shall include references to the applicable schedules used as sources and detailed descriptions of reconciling items. Supporting workpapers or materials which fully and clearly explain all adjustments shall be included in the workpaper section. Utilities with non-Texas jurisdictional sales shall provide all the above information on a systemwide basis. This schedule shall be in the following format:

Per Books Total Company	Adjustment	Per Books Total Electric	Adjustment	Total Requested

Schedule B-1.1: Texas Retail

Utilities with non-Texas jurisdictional sales shall provide a schedule in the same format and following the same instructions as detailed in Schedule B-1 on a Texas retail basis only. A jurisdictional allocation study or other approved methods shall be used to allocate rate base.

Schedule B-1.2: Percentage of Plant in Service

If requested plant in service is less than 100% of original prudent cost*, this schedule shall provide original prudent cost, the percentage included in the request, and the amount included in the request. An explanation of the reduction shall be provided.

*If the Commission has not yet determined prudent cost, the original cost of the plant shall be used.

Schedule B-1.3: Penalties or Fines

Provide a schedule detailing all penalties or fines reflected in the Company's requested plant in service on Schedule B-1 in the following format:

FERC ACCT	Equipment Type	Penalty	Penalty in Requested Net Plant in Service

Schedule B-1.4: Post Test Year Adjustment

Provide a schedule quantifying and discussing all "attendant impacts" of any post test year adjustment to rate base, as specified in Sec. 23.21 (a) of the Substantive Rules.

Schedule B-2: Accumulated Provision Balances

This schedule shall list the monthly balance of each accumulated provision account (i.e., injuries and damages, property insurance, etc.), the amount accrued each month, and the amount charged off each month during the test year. In addition, provide the same information on an annual basis for the prior three years. Identify and describe the nature of any charges to the accumulated provision account in excess of $100,000 made during the test year and any of the past three years.

Schedule B-2.1: Accumulated Provision Policies

Provide a schedule which details the Company's policies regarding accumulated provision accounts and explain how the accumulated provision accounts benefit the rate payer.

SCHEDULE C

Table of Contents

C: Original Cost of Plant

- C-1: Original Cost of Utility Plant
- C-2: Detail of Original Cost of Utility Plant
- C-3: Monthly Detail of Utility Plant in Service
- C-4: Construction Work in Progress (CWIP)
  - C-4.1: CWIP by Functional Group
  - C-4.2: CWIP Allowed in Rate Base
- C-5: Allowance for Funds Used During Construction (AFUDC) or Interest During Construction (IDC)
- C-6: Nuclear Fuel
  - C-6.1: Nuclear Fuel in Process
  - C-6.2: Distribution of Costs and Quantities for Account 120.1
  - C-6.3: Distribution of Costs and Quantities for Account 120.2
  - C-6.4: Distribution of Costs for Account 120.3
  - C-6.5: Distribution of Costs for Account 120.4
  - C-6.6: Distribution of Costs for Account 120.5
  - C-6.7: Distribution of Costs for Account 120.6
  - C-6.8: Allocation of Unassigned Balance
  - C-6.9: Nuclear Fuel Inventory Policy
  - C-6.10: Nuclear Fuel Trust/Lease

Schedule C: Original Cost of Plant

Schedule C-1: Original Cost of Utility Plant

This schedule shall summarize the amounts of utility plant classified by major accounts (i.e., accounts 100.1, 100.2, 100.3, 100.4, 100.7, or 101, 102, 103, 104, 105, 106, 107, etc.) of the applicable Uniform System of Accounts as of the beginning of the test year (12 months of actual experience), the book additions, retirements, and adjustments made (in separate columns) during the test year, and the book balances at the end of the test year. Adjoining columns shall show the claimed adjustments, if any, to the book balances and the total cost of plant. Supporting workpapers or materials which fully and clearly explain all adjustments shall be included in the workpaper section.

Schedule C-2: Detail of Original Cost of Utility Plant

This schedule shall be in columnar form similar to Schedule C-1. For each of the major plant accounts, this schedule shall provide the amounts by detailed plant accounts prescribed by the Commission's adopted Uniform System of Accounts with subtotals by primary or functional classifications. The schedule shall include any claimed adjustments to the book balances.

Schedule C-3: Monthly Detail of Utility Plant in Service

This schedule shall include the monthly book balance of plant by primary or functional classification and detailed by plant account for each of the 12 months in the test year. Any adjustments to the test year end balance shall be included in adjoining columns.

Schedule C-4: Construction Work in Progress (CWIP)

Schedule C-4.1: CWIP by Functional Group

This schedule shall include a listing of items by functional group (e.g., production, transmission, etc.) included in construction work in progress. List those functional groups with total expenditures amounting to $100,000 or more, including allowance for funds used during construction, as of the end of the test year. The work order number, description or purpose, amount expended, estimated completion date, and estimated total cost (including a separate estimated cost for allowance for funds

used during construction) of each item shall be provided. For production items only, the information requested above shall be listed separately for each unit of each generating station. The schedule shall indicate the construction projects claimed as components of rate base. A complete justification shall be presented in support of the claimed inclusion of all or part of construction work in progress in the rate base.

Schedule C-4.2: CWIP Allowed in Rate Base

This schedule shall describe the amount of CWIP requested and allowed in rate base for the two most recent rate requests.

Schedule C-5: Allowance for Funds Used During Construction (AFUDC) or Interest During Construction (IDC)

This schedule shall include a complete statement of the methods, procedures, and calculations followed in capitalizing the allowance for funds used during construction (or interest during construction) and other construction overhead. This shall include, but not be limited to, a listing of the capitalization rates for the five years ending with the test year and the amounts generated and transferred to plant in service in each of those years.

Schedule C-6: Nuclear Fuel

This schedule shall include a listing of all account balances for account 120 at the end of the test year. Balances shall be provided for accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6.

Schedule C-6.1: Nuclear Fuel in Process

This schedule shall include a listing of nuclear fuel in process (account 120.1) at the end of the test year. The schedule shall include the sum of all accruals made since the beginning of the test year used in the previous rate case. All such accruals shall be detailed to show the date the accrual was made, payee, purpose, and amount of each accrual. If any nuclear fuel is financed by an external source, a complete description of all pertinent information shall be provided.

Schedule C-6.2: Distribution of Costs and Quantities for Account 120.1

This schedule shall include the quantities of nuclear fuel in process (account 120.1) and the associated balances at the end of the test year. This schedule shall include the following information:

Uranium Concentrates
- quantity (pounds U_3O_8)
- cost (dollars)

Natural Uranium Hexafluoride
- quantity (kilograms U as UF_6)
- cost (dollars) for the associated quantities (kg U as UF_6, equivalent pounds of U_3O_8, and equivalent conversion services)

Enriched Uranium Hexafluoride
- quantity of uranium by enrichment level (kilograms U as UF_6)
- quantity of separative work by enrichment level
- cost of separative work by enrichment level (dollars)
- cost of natural uranium feed by enrichment level (dollars)

Fabricated Fuel Assemblies
- number of assemblies
- quantity of uranium (kilograms U)
- cost of fabrication (dollars)
- cost of uranium (dollars)

Other Costs (if costs are not readily identifiable and separable in the Company's accounting system, and are included in a cost category listed above, then indicate the type of costs and the cost category in which they are included):

- AFUDC (dollars)
- capitalized interest (dollars)
- material storage costs (dollars)
- design services (dollars)
- other professional services (dollars)
- all other costs (dollars)

Schedule C-6.3: Distribution of Costs and Quantities for Account 120.2

This schedule shall include the quantities of nuclear fuel in stock (account 120.2) and the associated balances at the end of the current test year. The schedule shall also include the balance at the end of the test year in the previous rate case and any transfers to or from stock through the end of the current test year. This schedule shall include the following information:

Uranium Concentrates
- quantity (pounds U_3O_8)
- cost (dollars)

Natural Uranium Hexafluoride
- quantity (kilograms U as UF_6)
- cost (dollars) for the associated quantities (kg U as UF_6, equivalent pounds of U_3O_8, and equivalent conversion services)

Enriched Uranium Hexafluoride
- quantity of uranium by enrichment level (kilograms U as UF_6)
- quantity of separative work by enrichment level
- cost of separative work by enrichment level (dollars)
- cost of natural uranium feed by enrichment level (dollars)

Fabricated Fuel Assemblies
- number of assemblies
- quantity of uranium (kilograms U)
- cost of fabrication (dollars)
- cost of uranium (dollars)

Other Costs (if costs are not readily identifiable and separable in the Company's accounting system, and are included in a cost category listed above, then indicate the type of costs and the cost category in which they are included)

- AFUDC (dollars)
- capitalized interest (dollars)
- material storage costs (dollars)
- design services (dollars)
- other professional services (dollars)
- all other costs (dollars)

Schedule C-6.4: Distribution of Costs for Account 120.3

This schedule shall contain a distribution of costs for account 120.3. For each fuel batch in each unit at the end of the test year, provide initial costs at the time of fuel loading distributed into the following categories:

- uranium concentrates
- conversion services
- natural uranium hexafluoride
- enrichment services
- fabrication services
- storage services
- AFUDC

capitalized interest
other financing charges
other core design charges
other costs

Note: "Natural uranium hexafluoride" should include only costs not captured in "uranium concentrates" and "conversion services."

"Other costs:" If costs are not readily identifiable and separable in the Company's accounting system, and are included in a cost category listed above, then indicate the type of costs and the cost category in which they are included.

Schedule C-6.5: Distribution of Costs for Account 120.4

This schedule shall contain a distribution of costs for account 120.4 at the end of the test year. The costs shall be distributed to reflect the contribution to the 120.4 balance by assembly groups. Cost distribution shall be grouped to reflect a total cost of assemblies with similar insertion and removal dates.

Schedule C-6.6: Distribution of Costs for Account 120.5

This schedule shall contain a distribution of costs for account 120.5 at the end of the test year. The costs shall be distributed to reflect the accumulated amortization for the following categories: account 120.5, by unit, by assembly groups defined by common insertion, and removal dates.

Schedule C-6.7: Distribution of Costs for Account 120.6

This schedule shall contain a distribution of costs for account 120.6 at the end of the test year. The costs shall be distributed to reflect subtotals for the following categories:

For Nuclear fuel in process:

Uranium Concentrates
- quantity (pounds U_3O_8)
- cost (dollars)

Natural Uranium Hexafluoride
- quantity (kilograms U as UF_6)
- cost (dollars) for the associated quantities (kg U as UF_6, equivalent pounds of U_3O_8, and equivalent conversion services)

Enriched Uranium Hexafluoride
- quantity of uranium by enrichment level (kilograms U as UF_6)
- quantity of separative work by enrichment level
- cost of separative work by enrichment level (dollars)
- cost of natural uranium feed by enrichment level (dollars)

Fabricated Fuel Assemblies
- number of assemblies
- quantity of uranium (kilograms U)
- cost of fabrication (dollars)
- cost of uranium (dollars)

Other Costs (if costs are not readily identifiable and separable in the Company's accounting system, and are included in a cost category listed above, then indicate the type of costs and the cost category in which they are included):

- AFUDC (dollars)
- capitalized interest (dollars)
- material storage costs (dollars)
- design services (dollars)
- other professional services (dollars)
- all other costs (dollars)

For each fuel batch load in each reactor unit at the end of test year, provide initial costs at the time of fuel loading, and the cumulative amortization balance at the end of the test year, distributed into the following categories:

- uranium concentrates
- conversion services
- natural uranium hexafluoride
- enrichment services
- fabrication services
- storage services
- AFUDC
- capitalized interest
- other financing charges
- other core design charges
- other costs

For all "other costs" reflected in Account 120.6, list separately any cost category which exceeds 5 percent of the account 120 balance. Cost categories not identified above representing less than 5 percent may be listed as "other costs."

Schedule C-6.8: Allocation of Unassigned Balance

This schedule shall include a narrative which describes how material, services, and other costs are allocated from an unassigned balance to a specific reload group or a specific assembly.

Schedule C-6.9: Nuclear Fuel Inventory Policy

This schedule shall include a narrative which describes the nuclear fuel inventory policy in effect at the end of the test year.

Schedule C-6.10: Nuclear Fuel Trust/Lease

If the applicant financed its nuclear fuel through some type of lease or trust, then this schedule must be completed. This schedule shall include a description of the trust or lease. The description of the trust shall include the costs which arise through the operation of the trust and an explanation of how these costs are paid to the trust holder and recovered from ratepayers.

SCHEDULE D

Table of Contents

D: Accumulated Depreciation
- D-1: By Functional Group and/or Primary Account
- D-2: Booking Methods
- D-3: Plant Held for Future Use
- D-4: Depreciation Expense
- D-5: Depreciation Rate Study
- D-6: Retirement Data for All Generating Units
- D-7: Summary of Book Salvage
- D-8: Service Life

Schedule D: Accumulated Depreciation

Provide Schedules D-1, D-3, D-4, D-6, D-7, and D-8 data on MS-DOS formatted computer diskettes as discussed in the general instructions. All data series shall be in column vector format, that is, one data series per column. Clearly label each data series.

If actual data are not available prior to January 1, 1995, then estimated data shall be provided. Estimated data shall be clearly labeled with an explanation of how the data have been estimated. If a waiver is requested pursuant to Schedule V, the utility shall provide a thorough explanation of why the information is not available.

Provide a narrative at the beginning of this section which includes the following information:

1. Type of computer program in which data are provided.
2. Size and type of diskettes provided.
3. Schedules provided on diskette.
4. File names associated with each schedule.
5. Other general information as appropriate.

Most of the schedules presented in this section are available on diskette in Lotus 123 files, including the format files used to print the schedules, upon request from the manager of the Engineering Section of the Electric Division.

Schedule D-1: By Functional Group and/or Primary Account

This schedule shall include the accumulated provisions for depreciation detailed by functional group (e.g., non-nuclear production, nuclear production, transmission, etc.) and/or primary account classification (e.g., 301, 302, 303, etc.) as of the beginning of the test year and the book accruals, retirements, and adjustments made during the test year, together with the balances at the end of the test year.

Adjoining columns shall show adjustments to these ending book balances and the total adjusted balances. If available, book depreciation reserve at the end of the test year shall be provided for each generating unit.

Schedule D-2: Booking Methods

A description of the methods and procedures followed in booking depreciation of plant, retirements and abandonments shall be included in this schedule.

Schedule D-3: Plant Held for Future Use

This schedule shall include a listing of plant held for future use, account 105. The date purchased, description of property, estimated in-service date, purpose, and amount of each item at the end of the test year shall be included. A complete justification shall be presented in support of the claimed inclusion of any electric plant held for future use in the rate base.

Schedule D-4: Depreciation Expense (see attached form)

Schedule D-4 shall include the utility plant depreciation expenses by functional group and/or primary account classifications. These expenses shall be provided in separate columns as follows: (a) functional group and/or primary account, (b) current (test year) depreciable plant, (c) current (test year) depreciation rate, (d) current (test year) depreciation expense, (e) requested depreciable plant, (f) requested depreciation rate, (g) requested depreciation expense, and (h) adjustments, as shown in Schedule D-4 provided at the end of this section. Each column shall be totaled after each functional group and/or primary account, subtotaled at the bottom of each page, and grand totaled at the end of the schedule.

Schedule D-5: Depreciation Rate Study

If new depreciation rates are being proposed, provide a copy of the depreciation study, or REA prescribed depreciation rates, if applicable, used to justify the change of rates. If the rates are not being changed, provide a reference to the study, final order, stipulation, and/or any other documents used to originally establish the rates.

Schedule D-6: Retirement Data for All Generating Units (see attached form)

Provide projected retirement dates utilized in the current depreciation study and those used for long term planning purposes for all generating units in service or anticipated to be in service within 12 months of the test year. This data shall be provided in separate columns as follows: (a) unit name, (b)

net dependable capacity rating, (c) in service date, (d) service life, (e) depreciation retirement date, and (f) planning retirement date, for the test year end, as shown in the schedule provided at the end of this section.

If the retirement dates used for planning purposes (e.g., capacity planning, etc.) differ from those used for the depreciation study (e.g., capital costs, etc.), provide an explanation.

Schedule D-7: Summary of Book Salvage (see attached form)

This schedule shall summarize the test year salvage value for each FERC account or functional group. These data shall be provided in separate columns as follows: (a) account number or functional group, (b) description of account or functional group, (c) cost of removal [amount and percent], (d) gross salvage [amount and percent], and (e) net salvage [amount and percent], as shown in the schedule provided at the end of this section. If the gross salvage reuse data is available, provide this information on this schedule in an additional column.

Schedule D-8: Service Life (see attached form)

Provide by account number, the average service life of each asset or group of assets (sorted by functional use). Indicate which Iowa Curve was used to determine the average service life. If Iowa Curves were not used to determine service lives, indicate what method was used, and attach an explanation of the methodology used.

SCHEDULE E

Table of Contents

E: Short Term Assets and Inventories

- E-1: Monthly Balances of Short Term Assets
  - E-1.1: Detail of Short Term Assets
  - E-1.2: Obsolete Assets
  - E-1.3: Short Term Assets Policies
- E-2: Fossil Fuel Inventories
  - E-2.1: Inventory Policies
  - E-2.2: Inventory Evaluation
  - E-2.3: Fuel Inventories
  - E-2.4: Inventory Levels
  - E-2.5: Inventory Values
- E-3: Fossil Fuel Supply Disruptions
  - E-3.1: Fuel Oil Burns
  - E-3.2: Natural Gas Supply Disruptions
  - E-3.3: Coal or Lignite Supply Disruptions
- E-4: Working Cash Allowance
- E-5: Prepayments and Materials and Supplies
- E-6: Customer Deposits

Schedule E: Short Term Assets and Inventories

For the following E schedules which indicate "**update required**" include all information subsequent to test year end and available but not previously provided in the rate filing package. This information shall be filed 45 days after the original date of filing. The updates shall include all available information and shall be presented in the same format as the rate filing schedule for which the update is required.

Schedule E-1: Monthly Balances of Short Term Assets

Provide a schedule for each short term asset requested in rate base (e.g., materials and supplies, fuel inventory, prepayments, cash and temporary cash investments) including the monthly book balances. Use the following format for each asset:

Month	Book Balance
Month before test year begins	$
1st month of test year	
2nd month of test year	
3rd month of test year	
4th month of test year	
5th month of test year	
6th month of test year	
7th month of test year	
8th month of test year	
9th month of test year	
10th month of test year	
11th month of test year	
12th month of test year	
Thirteen month average	$_____
1st month subsequent to test year end	$
Thirteen month average	$_____
2nd month subsequent to test year end	$
Thirteen month average	$_____

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.
.

etc. (for all months subsequent to test year end for which information is available)

Update required.

Schedule E-1.1: Detail of Short Term Assets

Provide a schedule listing all the category types for each short term asset included in Schedule E-1. The schedule shall be detailed so as to disclose (either by subaccounts regularly maintained on the books or by analysis of the principal items included in the main account) the nature of the amounts included therein.

Schedule E-1.2: Obsolete Assets

Provide a schedule that explains the Company's obsolete, damaged, or no longer used inventory policies, including, but not limited to, discussions of how broad categories are determined to be obsolete, when items are written off, how they are disposed of, etc. In this schedule, provide the following information for obsolete, damaged, or no longer used inventory included in book balances presented on Schedule E-1:

Description	Why Obsolete, Damaged, or No Longer Used	Included in Schedule E-1 Month/ Year	Book Balance

Schedule E-1.3: Short Term Assets Policies

Provide a schedule detailing all changes in policy of accounting for the book balances (e.g., started capitalizing, quit keeping item on hand, change in write off procedures, etc.) for all items included in Schedule E-1 in the following format:

Description	Explanation of Change	Included in Schedule E-1 Month/ Year	Book Balance

Schedule E-2: Fossil Fuel Inventories

Schedule E-2.1: Inventory Policies

This schedule shall present the utility's fossil fuel inventory policies which were in effect during the test year. If applicable, also provide any previous policies which were in effect during the reconciliation period and identify the time period over which the previous policies existed.

Schedule E-2.2: Inventory Evaluation

This schedule shall present a list of all studies performed by or for the utility, or relied upon by the utility, in order to determine its optimal fossil fuel inventory levels. Include the economic justification for the fossil fuel inventory component of working capital requested by the utility.

Workpapers: Provide those studies identified in this schedule.

Schedule E-2.3: Fuel Inventories

This schedule shall present a detailed analysis of fossil fuel inventories on hand at the end of the test year by type and by location whether at a generating plant site or otherwise. Include tons, barrels or cubic feet, Btu equivalent, and dollars. Include all assumptions which support any estimated values. Where applicable, also include the following in tons, barrels, or cubic feet for each fossil fuel type at each plant:

1. Total storage capacity.
2. Unusable storage capacity (and why unusable).
3. Daily burn on full load.

Schedule E-2.4: Inventory Levels

This schedule shall present the utility's monthly fossil fuel inventory levels for the test year, in dollars. Also, if applicable, present fuel oil levels in barrels and MMBtu, coal and lignite levels in tons and estimated MMBtu, and natural gas levels in MMBtu. Include all assumptions which support estimated values.

Schedule E-2.5: Inventory Values

This schedule shall present a complete description of the accounting treatment of how the utility determines the cost and Btu content of fossil fuel burned from inventory. Include the method of determining the cost of fossil fuel burned from inventory (FIFO, LIFO, average, or specify if other).

Schedule E-3: Fossil Fuel Supply Disruptions

Schedule E-3.1: Fuel Oil Burns

This schedule shall present by month, by plant, and by reason, the amount of fuel oil burned in barrels, MMBtu, and dollars. This information shall be presented for the test year and by calendar year for the previous 5 years, in the following format:

Plant A	Fuel Oil Burned and Reason										
						Inventory			Ignition/		
Month	Curtailment			Testing		Reduction			Startup		
	bbl	MMBtu	$	bbl	MMBtu	$	bbl	MMBtu	$	bbl	MMBtu	$
1												
2												
:												

Schedule E-3.2: Natural Gas Supply Disruptions

This schedule shall include documentation and a complete description of each occurrence for the test year and the previous 5 years when firm natural gas supplied under a contract of 3 months or more was curtailed to the utility's natural fossil fuel-fired stations, including:

1. Date.
2. Duration.
3. Units affected.
4. Curtailing natural gas company.
5. Reason for the curtailment.
6. Company response to the curtailment.

Schedule E-3.3: Coal or Lignite Supply Disruptions

This schedule shall include documentation and a complete description of each occurrence exceeding 24 hours for the test year and the previous 5 years, when coal or lignite could not be delivered to the utility's coal- or lignite-fired stations, including:

1. Date.
2. Duration.
3. Units affected.

If inventory was burned as a result of the disruption, then also include:

4. Inventory burned, in tons, MMBtu, and dollars.

5. Reason for burning from inventory.

6. Size of the stockpile when deliveries resumed.

This schedule should include, but not be limited to, force majeure events invoked by the railroad or supplier.

Schedule E-4: Working Cash Allowance

This schedule shall present the working cash allowance (WCA) component included in the rate base. All investor-owned utilities shall present a lead-lag study supporting such requested WCA whether positive, negative, or zero. This study shall include a schedule listing all vouchers used in the study and their associated lead/lag days. Workpapers supporting this component shall be included in the workpaper section and, for the purposes of the lead-lag study, shall include all documents used in the development of the study or necessary to replicate the study.

Schedule E-5: Prepayments and Materials and Supplies

This schedule shall present the amount of prepayments and materials and supplies charged to operations and maintenance expense by month for the test year. **Update required.**

Schedule E-6: Customer Deposits

Provide a schedule that explains the Company's policy for determining when a customer's deposit becomes inactive. Also provide the following information for customer deposits at test year end.

Total Customer Deposits

Texas		Other States	
Active	Inactive	Active	Inactive

Schedule F: Description of Company

This schedule shall include a general description of the utility's service area and diversity of operations. In addition, all affiliates and all non-regulated activities shall be identified and a brief description of the affiliate or non-regulated activity and its normal transactions with the utility shall be provided.

In addition, this schedule shall identify the year the non-regulated activity was purchased or established by the utility.

SCHEDULE G

Table of Contents

G: Accounting Information

- G-1: Payroll Information
  - G-1.1: Regular and Overtime Payroll
  - G-1.2: Regular Payroll by Category
  - G-1.3: Payroll Capitalized vs. Expensed
  - G-1.4: Payroll by Company
  - G-1.5: Number of Employees
  - G-1.6: Payments Other Than Standard Pay
- G-2: General Employee Benefit Information
  - G-2.1: Pension Expense
  - G-2.2: Postretirement Benefits Other Than Pension
  - G-2.3: Administration Fees
- G-3: Bad Debt Expense
- G-4: Summary of Advertising, Contributions & Dues
  - G-4.1: Summary of Advertising Expense
    - G-4.1a: Summary of Informational/Instructional Advertising
    - G-4.1b: Summary of Advertising to Promote & Retain Usage
    - G-4.1c: Summary of General Advertising Expense
    - G-4.1d: Capitalized Advertising
  - G-4.2: Summary of Contribution and Donation Expense
    - G-4.2a: Summary of Educational Contributions & Donations
    - G-4.2b: Summary of Community Service Contributions & Donations
    - G-4.2c: Summary of Economic Development Contributions & Donations
  - G-4.3: Summary of Membership Dues Expense
    - G-4.3a: Summary of Industry Organization Dues
    - G-4.3b: Summary of Business/Economic Dues
    - G-4.3c: Summary of Professional Dues
    - G-4.3d: Summary of Social, Recreational, Fraternal or Religious Expenses
    - G-4.3e: Summary of Political Organizations Expense
- G-5: Summary of Exclusions from Test Year Expense
  - G-5.1: Analysis of Legislative Advocacy
    - G-5.1a: Payments to Registered Lobbyists
    - G-5.1b: Payments for Monitoring Legislation
  - G-5.2: Summary of Penalties and Fines
  - G-5.3: Other Exclusions
  - G-5.4: Analysis of Prior Rate Case Exclusions
  - G-5.5: Comparison of Prior Rate Case Exclusions to Current
- G-6: Summary of Test Year Affiliate Transactions
  - G-6.1: Summary of Test Year Expense by Affiliate
  - G-6.2: Summary of Adjustments to Test Year Expense by Affiliate
- G-7: Federal Income Taxes
  - G-7.1: Reconciliation of Test Year Book Net Income to Taxable Net Income
    - G-7.1a: Reconciliation of Timing Differences
  - G-7.2: Plant Adjustments
  - G-7.3: Consolidated Taxes
    - G-7.3a: Consolidation Benefits
    - G-7.3b: Consolidation/Inter-Corp. Tax Allocation

SCHEDULE G

Table of Contents (continued)

G-7.4: ADFIT
- G-7.4a: ADFIT - Description of Timing Differences
- G-7.4b: Adjustments to ADFIT
- G-7.4c: ADFIT and ITC - Plant Adjustments & Additions
- G-7.4d: ADFIT - Rate Case Expense

G-7.5: Analysis of ITCs
- G-7.5a: Utilized
- G-7.5b: Generated but Not Utilized
- G-7.5c: Utilized - Stand Alone Basis
- G-7.5d: ITC Election
- G-7.5e: FERC Account 255 Balance

G-7.6: Analysis of Test Year FIT and Requested FIT - Tax Method 2
- G-7.6a: Analysis of Deferred FIT

G-7.7: Analysis of Additional Depreciation Requested

G-7.8: Analysis of Test Year FIT & Requested FIT - Tax Method 1

G-7.9: Amortization of Protected & Unprotected Excess Deferred Taxes
- G-7.9a: Analysis of Excess Deferred Taxes by Timing Difference
- G-7.9b: Reconciliation of Excess
- G-7.9c: Analysis of Reserve Accounting for Excess Deferred Taxes

G-7.10: Effects of Accounting Order Deferrals

G-7.11: Effects of Post Test Year Adjustment

G-7.12: Effects of Rate Moderation Plan
- G-7.12a: Treatment of FIT and ADFIT in Rate Moderation Plan

G-7.13: List of FIT Testimony
- G-7.13a: History of Tax Normalization
- G-7.13b: Tax Elections
- G-7.13c: Changes in Accounting for Deferred FIT
- G-7.13d: IRS Audit Status
- G-7.13e: Private Letter Rulings
- G-7.13f: Method of Accounting for ADFIT Related to NOL Carryforward

G-8: Outside Services Employed - FERC 900 Series Expenses

G-9: Taxes Other than Income Taxes
- G-9.1: Ad Valorem Taxes & Plant Balances

G-10: Factoring Expense

G-11: Deferred Expenses from Prior Dockets

G-12: Below the Line Expenses

G-13: Nonrecurring or Extraordinary Expenses

G-14: Regulatory Commission Expenses
- G-14.1: Rate Case Expenses
- G-14.2: Rate Case Expenses - Prior Rate Applications

G-15: Monthly O&M Expense

Schedule G: Accounting Information

For G schedules which indicate "**update required**" include all information subsequent to test year end but not previously provided in the rate filing package. This information shall be filed 45 days after the original date of filing. The updates shall include all available information not previously presented and shall be presented in the same format as the rate filing schedule for which the update is required.

Schedule G-1: Payroll Information

This schedule shall present a narrative of the payroll practices (e.g., non-exempt on a 2-week cycle, exempt twice a month, etc.). Additional payroll information shall be presented in the formats described in Schedules G-1.1 through G-1.6.

Schedule G-1.1: Regular and Overtime Payroll

Provide gross payroll information for the three most recent calendar years prior to the test year, as well as all months during the test year in the following format:

Month	Regular Payroll	Overtime Payroll	Other	Total Payroll
1				
2				
.				
.				
12				
Total Test Year				
1st Month Subsequent				
2nd Month Subsequent, etc.				
Prior Year 1				
Prior Year 2				
Prior Year 3				

Specific Instructions:

1. **Update required.**

2. Assure that "Total Payroll" agrees with or is reconciled to that presented in Schedules G-1.3 and G-1.4.

3. Assure that "Regular Payroll" agrees with or is reconciled to that presented in Schedule G-1.2.

Schedule G-1.2: Regular Payroll by Category

Provide gross regular (not overtime) payroll information for the three most recent calendar years prior to test year, as well as all months during the test year in the following format:

Month	Union* Payroll	Non-union* Payroll	Total Regular Payroll
1			
2			
3			
.			
.			
.			
11			
12			
Total Test Year			
1st Month Subsequent			
2nd Month Subsequent			
Prior Year 1			
Prior Year 2			
Prior Year 3			

* Exempt/Non-exempt or Salaried/Hourly categories may apply. Segregate according to the Company's in-house classifications.

Specific Instructions:

1. **Update required.**

2. Assure that "Total Regular Payroll" agrees with or is reconciled to the "Regular Payroll" amounts presented in Schedule G-1.1.

Schedule G-1.3: Payroll Capitalized vs. Expensed

Provide gross payroll information for the three most recent calendar years prior to test year, as well as all months during the test year in the following format:

Month	Payroll Expensed	Payroll Capitalized	Other Payroll	Total Payroll
1				
2				
3				
.				
.				
.				
11				
12				
Total Test Year				
1st Month Subsequent				
2nd Month Subsequent				
Prior Year 1				
Prior Year 2				
Prior Year 3				

Specific Instructions:

1. Assure that "Total Payroll" agrees with or is reconciled to "Total Payroll" amounts presented in Schedule G-1.1.

2. Assure that "Total Payroll" agrees with or is reconciled to that presented in Schedules G-1.1 and G-1.4.

3. Assure that "Total Test Year Payroll Expensed" agrees with that presented in Schedule A-2 or a reconciliation is provided.

4. **Update required.**

Schedule G-1.4: Payroll by Company

The purpose of this schedule is to segregate gross payroll information between the Company and any other owners of specific units. This schedule shall only be completed by utilities which qualify under ALL of the following criteria:

1. Jointly own specific units,
2. Disburse payroll to all employees who work at jointly owned units, and
3. Are subsequently reimbursed for payroll by the other joint owners of the unit.

If all three of the foregoing conditions are met, provide gross payroll information for all months during the test year in the following format:

Month	Company's Share of Payroll	Other Participant's Share of Payroll	Total Payroll
1			
2			
3			
.			
.			
.			
11			
12			
Total Test Year			
1st Subsequent			
2nd Subsequent			
Prior Year 1			
Prior Year 2			
Prior Year 3			

Specific Instructions:

1. If the Utility is requesting pay raises in its payroll adjustment, segregate the above information into one of the following appropriate categories: exempt/non-exempt, union/non-union, salaried/hourly, etc.

2. Assure that "Total Payroll" agrees with or is reconciled to that presented in Schedules G-1.1 and G-1.3.

3. Attach monthly billings to the other owners assuring that any payroll information included agrees with that set forth above. Include a reconciliation of any differences.

4. **Update required.**

Schedule G-1.5: Number of Employees

Provide employee head count information for the three most recent calendar years prior to test year, as well as all months during the test year in the following format:

Month	Full Time Employees	Part Time Employees	Total Employees
1			
2			
3			
.			
.			
.			
11			
12			
Total Test Year			
1st Month Subsequent			
2nd Month Subsequent			
Prior Year 1			
Prior Year 2			
Prior Year 3			

Specific Instructions:

1. Explain any increases in employee head count subsequent to the test year end (i.e., growth related, additional maintenance, etc.).

2. Explain any monthly fluctuation greater than 3%.

3. Employee head count information shall be as of the last day of the applicable time period.

4. **Update required.**

Schedule G-1.6: Payments Other Than Standard Pay

Present all payments other than standard pay or standard overtime pay (i.e., bonuses, severance pay, etc.) made to employees during the three most recent calendar years prior to test year, as well as all months during the test year.

Specific Instructions:

1. Segregate the payments by type (i.e., bonuses, severance, etc.).

2. State whether or not the Company is requesting recovery of these payments through the test year or requested payroll.

3. **Update required.**

Schedule G-2: General Employee Benefit Information

Provide the following information individually for all employee benefits requested in the cost of service.

If the Company has combined two or more benefits for adjustment purposes, assure that the sum of the individual benefits presented here equals the information presented in the adjustment.

1. Provide a description of each non-wage benefit paid to employees and the classification or level of employee to which the benefit is applicable. Also, discuss the Company's method of funding the employee benefit.

2. If the benefit is funded primarily by self insurance, provide the total dollar amount of claims paid each month during the test year.

3. If the benefit is funded primarily by monthly premium payments to an outside insurance carrier, provide 1) a schedule detailing the monthly premium paid for all months during the test year, and 2) as workpapers, copies of premium billings for all months during the test year or a copy of the policy which details the monthly premium(s).

4. If the benefit is not addressed by 2. or 3. above, provide adequate source documentation to verify the calculation of the requested expense (i.e., thrift benefits, etc.).

5. Assure that the information presented above agrees with or is reconciled to the total cost per benefit listed elsewhere (i.e., calculation of requested benefit expense/adjustments).

6. Costs for retirees for each benefit shall be separately identified.

7. **Update required.**

Schedule G-2.1: Pension Expense

The following information shall be presented concerning pension expense:

1. Is the Company's requested pension expense based on a GAAP calculation?

2. List the actual pension fund payments for the three most recent calendar years. Support the payments with check copies, wire transfer, or other appropriate documentation, provided as workpapers.

3. Present the three most recent years' pension information in the following format:

Pension Expense Per GAAP	Actual Pension Pmts. to the Fund	Actuarial Minimum*	Actuarial Maximum*

* Support the actuarial information provided above with the appropriate pages from the annual actuarial report or provide a copy of the actuarial report.

4. **Update required** for 3. above if actuarial information or actual pension payments change subsequent to test year end.

Schedule G-2.2: Postretirement Benefits Other Than Pension

The following information shall be presented concerning postretirement benefits other than pension expense (Other Postretirement Benefits or OPEB):

1. Whether the Company's requested expense for OPEB is based on a GAAP calculation. If not, explain the methodology used.

2. List all types of OPEB provided and the basis (including calculations) for the amounts included in the requested cost of service. If OPEBs include amounts payable to employees after termination but before retirement, provide the amounts of such benefits included in the request.

3. Present costs (expensed and capitalized) per GAAP and actual funded amounts for each of the three most recent years' OPEBs. Provide, as workpapers, documentation supporting the bases for the calculations of costs and funded amounts (e.g., actuarial reports, invoices, etc.).

4. Present the amount of the unfunded and unrecognized accumulated postretirement benefit obligation (transition obligation) and the company's methodology for recognizing this obligation.

5. **Update required** for 3. and 4. above if actuarial information or actual payments for OPEBs change subsequent to test year end.

6. If amounts paid during test year for any benefits listed in 2. above include portions attributable to retirees, and the company has implemented FASB 106:

   a. Identify the benefit type(s) and amount(s) attributable to retirees.

   b. Provide assurance and supporting documentation (e.g., journal entries) showing that amounts of benefits included in request are not also included in requested FASB 106 amounts.

Schedule G-2.3: Administration Fees

The following information shall be presented concerning administration fees:

1. Provide a schedule for each benefit which details the monthly administration fees paid and included in the requested level of employee benefits.

2. Provide a copy of the administration contract which details the services provided, the period covered, and the calculation of the monthly/annual administration fee.

3. **Update required.**

Schedule G-3: Bad Debt Expense

The following information shall be presented concerning bad debt expense:

1. Discuss the Company's policy for writing off bad debts.

2. Present the Company's methodology of calculating monthly bad debt expense. Also, discuss how the Company monitors this methodology to insure its accuracy.

3. List the monthly amount of revenues, the corresponding uncollectible expense, and the amount of net bad debts actually written off for three years prior to the test year and the test year.

4. Explain any monthly fluctuation in uncollectible expense and net write offs greater than 3%.

5. **Update required.**

Schedule G-4: Summary of Advertising, Contributions & Dues

This schedule shall present a summary of advertising, contributions, and dues expenses subject to the 0.3% limitation required by Substantive Rule 23.21(b)(1)(E) and detailed on the schedules identified below. If this expense has been adjusted on any other schedule within the rate filing package, please reference that schedule.

ACCT	Category	Schedule No.	Test Year Expense	Other Reference
			$	
	Advertising	G-4.1		
	Contributions/ Donations	G-4.2		
	Organization Memberships/Dues	G-4.3		
Total Expenses Subject to 0.3% Limitation			$	

TEST OF SUBT. RULE 23.21(b)(1)(E):

ADVERTISING, CONTRIBUTION & DUES LIMITATION

Applicable Test Year Revenues		$
% Limitation		x 0.003
Dollar Limitation	a)	$
Total Test Year Expense, above	b)	
(Over)/Under Limit (a)-(b)		$

Schedule G-4.1: Summary of Advertising Expense

This schedule shall provide a summary of advertising expense in the following format:

FERC ACCT*	Category	Schedule No.	Test Year Amount
Advertising			
909	Informational/Instructional	G-4.1a	$
913	Promote & Retain Usage	G-4.1b	
930.1	General	G-4.1c	
Total Advertising Expense			$ G-4

* If the utility expends funds for advertising activities as defined by the FERC account descriptions for accounts 909, 913, or 930.1 (including payroll), but records such expense in another FERC account, then such expense must be listed on this schedule along with the FERC account number to which that expense was charged.

Schedule G-4.1a: Summary of Informational/Instructional Advertising

This schedule shall provide a summary of expense for informational or instructional advertising in the following format:

FERC ACCT 909 Advertising	Description	Test Year Amount
	Graphic Art Studio	$
	Someone Advertising Company	
	Publishing Company	
	Payroll Expense	
	.	
	.	
	.	
Total Informational/ Instructional Advertising		$

G-4.1

Schedule G-4.1b: Summary of Advertising to Promote & Retain Usage

This schedule shall provide a summary of advertising expense for promoting or retaining usage in the following format:

FERC ACCT 913 Advertising	Description	Test Year Amount
	Graphic Art Studio	$
	Someone Advertising Company	
	Publishing Company	
	Payroll Expense	
	.	
	.	
	.	
Total Advertising to Promote & Retain Usage		$

G-4.1

Schedule G-4.1c: Summary of General Advertising Expense

This schedule shall provide a summary of general advertising expense in the following format:

FERC ACCT 930.1 Advertising	Description	Test Year Amount
	Graphic Art Studio	$
	Someone Advertising Company	
	Publishing Company	
	Payroll Expense	
	.	
	.	
	.	
Total General Advertising Expense		$
		G-4.1

Schedule G-4.1d: Capitalized Advertising

If any portion of advertising activities, as defined in FERC accounts 909, 913, or 930.1, was capitalized since rates were last set, present a schedule detailing the FERC account charged, the vendor, the nature of the charge, the amount, and an explanation for capitalizing the charge. In addition, this schedule shall present the amount included in cost of service which resulted from capitalized advertising expense.

Schedule G-4.2: Summary of Contribution & Donation Expense

This schedule shall provide a summary of contribution and donation expense in the following format:

FERC ACCT	Description	Schedule No.	Test Year Amount
	Educational	G-4.2a	$
	Community Service	G-4.2b	
	Economic Development	G-4.2c	
Total Contributions and Donations			$
			G-4

Schedule G-4.2a: Summary of Educational Contributions & Donations

This schedule shall provide a summary of educational contributions and donations expense in the following format:

FERC ACCT	Description	Test Year Amount	Brief Purpose of Organization*
	Schools	$	
	Universities		
	Youth Organizations		
	Payroll Expense		
	.		
	.		
Total Educational Contributions/Donations		$	
		G-4.2	

* If not indicated in the title or FERC account description.

Schedule G-4.2b: Summary of Community Service Contributions & Donations

This schedule shall provide a summary of community service contributions and donations expense in the following format:

FERC ACCT	Organization	Test Year Amount	Brief Purpose of Organization*
	Symphony	$	
	Zoo		
	Salvation Army		
	Payroll Expense		
	.		
	.		
	.		
Total Community Service Contributions and Donations		$	
		G-4.2	

* If not indicated in the title or FERC account description.

Schedule G-4.2c: Summary of Economic Development Contributions & Donations

This schedule shall provide a summary of economic development contributions and donations expense in the following format:

FERC ACCT	Organization	Test Year Amount	Brief Purpose of Organization*
	Business Development	$	
	Area Economic Councils		
	Chambers of Commerce		
	Payroll Expense		
	.		
	.		
	.		
Total Economic Development Contributions/Donations		$	
		G-4.2	

* If not indicated in the title or FERC account description.

Schedule G-4.3: Summary of Membership Dues Expense

This schedule shall provide a summary of membership dues or support expense in the following format:

FERC ACCT	Category	Schedule No.	Test Year Amount
	Industry Organizations	G-4.3a	$
	Business/Economic Organizations	G-4.3b	
	Professional Organizations	G-4.3c	
	Social/Recreational/Religious	G-4.3d	
	Political	G-4.3e	
Total Membership Dues			
Less: Social/Recreational/Religious		G-4.3d	
Less: Political		G-4.3e	
Total Membership Dues Subject to Limitation			$
			G-4

Schedule G-4.3a: Summary of Industry Organization Dues

This schedule shall provide a summary of electric industry organization dues expense in the following format:

FERC ACCT	Organization	Test Year Amount	Brief Purpose of Organization*
	EEI	$	
	Council of Energy Awareness		
	Assn. of Energy Producers		
	.		
	.		
	.		
Total Industry Organization Dues		$ G-4.3	

* If not indicated in the title or FERC account description.

Schedule G-4.3b: Summary of Business/Economic Dues

This schedule shall provide a summary of business and economic dues expense in the following format:

FERC ACCT	Description	Test Year Amount	Brief Purpose of Organization*
	City Devl. Committee	$	
	Area Capital Advisory		
	Downtown Business Club		
	.		
	.		
	.		
Total Business and Economic Dues		$ G-4.3	

* If not indicated in the title or FERC account description.

Schedule G-4.3c: Summary of Professional Dues

This schedule shall provide a summary of professional dues expense in the following format:

FERC ACCT	Description**	Test Year Amount	Brief Purpose of Organization*
		$	
	.		
	.		
	.		
Total Professional Dues		$	
		G-4.3	

* If not indicated in the title or FERC account description.

** Individual organization dues not exceeding $500.00 each may be combined into one category. If this information is not readily available, provide the total amount of professional dues incurred during the test year.

Schedule G-4.3d Summary of Social, Recreational, Fraternal or Religious Expenses

This schedule shall provide a summary of social, recreational, fraternal, or religious expenses in the following format:

FERC ACCT	Organization	Test Year Amount	Brief Purpose of Organization*
	Oddfellows	$	
	Shriners		
	Episcopal Church		
	.		
	.		
	.		
Total Social/Recreational/ Fraternal or Religious Expenses		$	
		G-4.3	

* For those items requested in cost of service, provide a brief description, if not indicated in the title or FERC account description.

Schedule G-4.3e: Summary of Political Organizations Expense

This schedule shall provide a summary of political organizations expense in the following format:

FERC ACCT	Organization	Test Year Amount	Brief Purpose of Organization*
	Committee to Reelect	$	
	Political Action Committee		
	Freeway Support Group		
	Payroll Expense		
	.		
	.		
	.		
Total Political Organizations Expenses		$ G-4.3	

* For those items requested in cost of service, provide a brief description, if not indicated in the title or FERC account description.

Schedule G-5: Summary of Exclusions from Test Year Expense

This schedule shall present a summary of all test year expenditures in the categories shown below. Using the format described in each of the following schedules, both above and below the line expenditures shall be included.

Description	Schedule No.	Test Year Amount
Legislative Advocacy Expense	G-5.1	$
Penalties And Fines	G-5.2	
Other Exclusions	G-5.3	
Social/Recreational/Religious	G-4.3d	
Political	G-4.3e	
Total Exclusions		$

Schedule G-5.1: Analysis of Legislative Advocacy

FERC ACCT	Individual or Description (Note A)	Description or Title	Test Year Amount (Note B)	Method (Note C)	% of Salary
	Individual 1 (for payroll)	Manager	$		
	Individual 2	Attorney			
	.				
	.				
Subtotal, Payroll					
	Item 1				
	Item 2				
	.				
	.				
Subtotal, Miscellaneous (Note D)					
Total Legislative Advocacy Expense			$		

G-5

Note A: Can be reported by section with number of employees engaged in legislative advocacy in that section.

Note B: Indicate any costs that are included in request.

Note C: Describe method of allocating expense to legislative advocacy.

Note D: Exclude amounts previously provided on Schedule G-4.3e.

Schedule G-5.1a: Payments to Registered Lobbyists

This schedule shall summarize all payments to individuals registered to lobby on behalf of the utility (including employees of the utility) during the test year. For any amounts included in the requested cost of service, explain in detail why the utility does not believe that such payments fall under the exclusions covered by Substantive Rule 23.21(b)(2). For each lobbyist, include the following information: identification of individual (e.g., "Individual 1"), employer, FERC account(s) charged, total payments during the test year, and the amounts included in the requested cost of service. For employees only, provide name or description, dates registered as a lobbyist, total for employee included in Schedule G-5.1 (during test year), and amount included in requested cost of service. Explain the basis for any estimates.

Schedule G-5.1b: Payments for Monitoring Legislation

This schedule shall summarize all payments to individuals or firms who monitored legislation for the utility during the test year in the same format as described in Schedule G-5.1a, above. Only those payments for monitoring that were not provided in Schedule G-5.1a shall be included in this schedule.

Schedule G-5.2: Summary of Penalties and Fines

This schedule shall present a summary of all penalties and fines included in test year expense. The schedule shall be presented in the following format:

FERC ACCT	Description	Test Year Amount	Amount In Cost of Service
	Penalizing Authority	$	
	.		
	.		
		_____	
	Total TYE Penalties & Fines	$ _____	
		G-5	

Schedule G-5.3: Other Exclusions

This schedule shall present a summary of all test year expenditures referred to in Substantive Rule 23.21(b)(2) not shown in Schedules G-4.3d, G-4.3e, G-5.1, and G-5.2. The FERC account number, a description of the exclusion, the amount of the exclusion, and what portion, if any, is included in the requested cost of service shall be included within this schedule.

Schedule G-5.4: Analysis of Prior Rate Case Exclusions

For each of the categories indicated below, provide the amounts which were excluded from cost of service based upon Substantive Rule 23.21(b)(2) by the utility or by the Commission in the utility's most recent rate case not resolved by settlement, if any, within the last 5 years. Identify the docket number of this most recent case and the date of test year end.

Description	FERC Account	Amount Excluded
Legislative Advocacy Expense: (List each individual or organization separately)		$
Penalties & Fines: (List payee, date, and nature of penalty)		
Other: (List each item separately and describe)		

Schedule G-5.5: Comparison of Prior Rate Case Exclusions to Current

For each individual, company, or organization listed on Schedule G-5.4, or other individual, company, or organization providing similar services, list any payments made during the test year and included in requested cost of service for activities or services similar to those excluded from either of the two most recent rate cases not resolved by settlement. Use the following format:

Name of Payee	Description	FERC Acct.	Test Year Amount	Requested Amount
			$	$

Schedule G-6: Summary of Test Year Affiliate Transactions

This schedule shall present a summary of affiliate transactions with the utility in the following format:

Description	Schedule No.	Amount
Test Year Expense by Affiliate	G-6.1	$
Adjustments to Test Year Expense by Affiliate	G-6.2	
Total Requested Expense from Affiliates		$

Schedule G-6.1: Summary of Test Year Expense by Affiliate

This schedule shall present a summary of test year expense transactions between the utility and individual affiliates in the following format:

FERC ACCT	Affiliate	Service	Amount
	Affiliate 1		$
	Affiliate 2		
	.		
	.		
Total Test Year Expense by Affiliates			$

G-6

Schedule G-6.2: Summary of Adjustments to Test Year Expense by Affiliate

This schedule shall present a summary of adjustments to test year expense transactions between the utility and individual affiliates in the following format:

FERC ACCT	Affiliate	Reason for Adjustment	Amount
	Affiliate 1		$
	Affiliate 2		
	.		
	.		
	.		
Total Adjustments			$

G-6

Schedule G-7: Federal Income Taxes

Schedule G-7.1: Reconciliation of Test Year Book Net Income to Taxable Net Income

This schedule shall include a complete reconciliation of book net income and taxable net income for the test period and for the most recent year for which a tax return was filed in the same format as required by the Federal Internal Revenue Service. A complete explanation of all items in the reconciliation shall be included. A copy of the workpapers containing supporting calculations for each item in the reconciliation shall be filed in the voluminous room concurrent with the filing of the rate filing package (RFP) and shall be referenced to this schedule. If the claimed tax allowances do not take into consideration all items appearing in the reconciliation for the most recent tax return, the reasons therefore shall be submitted.

Schedule G-7.1a: Reconciliation of Timing Differences

This schedule shall include a reconciliation detailing those timing differences and other items that would produce federal income taxes at a rate differing from the statutory rate of 34 percent of book net income for the test period. A complete explanation of all items in the reconciliation shall be included. Supporting calculations for each item in the reconciliation shall be filed in workpapers to the RFP and shall be referenced to this schedule.

Schedule G-7.2: Plant Adjustments

This schedule shall provide the following information for any new generating unit requested (purchased or constructed since the company's last rate case) and any requested plant adjustment to test year:

1. Tax in-service date.
2. Tax basis.
3. All applicable forms of tax depreciation method, class, etc.
4. Amount of all applicable forms of tax depreciation for the test year and amounts projected for the subsequent two years.
5. Amount of ADFIT as of test year end.

Schedule G-7.3: Consolidated Taxes

This schedule shall pertain to those utilities who join in filing a consolidated federal income tax return. The schedule shall include a detailed description and analysis of the tax effect on the filing utility of its inclusion within a consolidated income tax return for the most recent tax year.

Schedule G-7.3a: Consolidation Benefits

This schedule shall list and explain any benefits to the utility of filing a consolidated tax return for the most recent tax year (for example, increased utilization of ITCs due to taxable income of subsidiaries). Supporting calculations, if available, shall be filed in workpapers to the RFP and shall be referenced to this schedule.

Schedule G-7.3b: Consolidation/Inter-Corporate Tax Allocation

This schedule shall provide a detailed explanation of the accounting for inter-corporate tax allocation. This schedule shall include a discussion of events that give rise to inter-corporate payments and receipts, journal entries used to record the various events, and the rationale for the accounting treatment. A copy of all inter-corporate tax allocation agreements in effect for the test year or anticipated changes subsequent to the test year shall be filed in workpapers to the RFP and referenced to this schedule.

Schedule G-7.4: ADFIT

This schedule shall provide test year end book balances, requested adjustments to these balances, and the resulting adjusted balances for accumulated tax deferrals. This schedule shall also show the monthly book balances of accumulated tax deferrals for each of 12 months of the test year. This schedule shall also include the additions and reductions for the test year. Each item giving rise to the tax deferrals shall be segregated.

Schedule G-7.4a: ADFIT - Description of Timing Differences

This schedule shall include a description of the nature of each timing difference listed in Schedule G-7.4. Also, the remaining life of each timing difference as of test year end shall be disclosed if available.

Schedule G-7.4b: Adjustments to ADFIT

This schedule shall provide supporting explanations and detailed calculations for each adjustment to the test year end balances in Schedule G-7.4. Each resulting adjustment shall be referenced back to Schedule G-7.4.

Schedule G-7.4c: ADFIT and ITC - Plant Adjustments & Allocations

This schedule shall provide the accumulated deferred tax balances (by timing difference) and the accumulated ITC balances (by subaccount) at test year end related to additions to new generating plant in service since the Company's last filing and any plant adjustments to the test year end requested by

the Company. Supporting calculations and explanations shall be filed in workpapers to the RFP and shall be referenced to this schedule.

Schedule G-7.4d: ADFIT - Rate Case Expense

This schedule shall provide detail related to the accumulated deferred taxes associated with rate case expenses. The amount reflected in Schedule G-7.4 shall be shown by related docket number with the Company's requested COS treatment of the related expense noted. Supporting calculations shall be filed in workpapers to the RFP and shall be referenced to this schedule.

Schedule G-7.5: Analysis of ITCs (see attached form)

This schedule shall present an analysis of the investment tax credits adjustment.

Schedule G-7.5a: Utilized

This schedule shall provide an analysis of investment tax credits utilized for tax return purposes. The amounts should be shown as QPEs and "other" by vintage year, if available, as adjusted for any recapture or IRS audit adjustment. If the total amount of investment tax credits utilized (net of any recaptures or audit adjustments imposed) differs from the gross amortizable base appearing on Schedule G-7.5, a reconciliation supporting such difference shall also be provided as an attachment to this schedule.

Schedule G-7.5b: Generated But Not Utilized

This schedule shall be presented in the same format as G-7.5a and shall detail investment tax credits generated but not utilized along with an explanation of why such credits have not been utilized.

Schedule G-7.5c: Utilized - Stand Alone Basis

This schedule shall be filed by those utilities filing a consolidated tax return. This schedule shall provide an analysis of investment tax credits utilized for tax return purposes as though the Company had filed its tax returns on a stand alone basis for electric operations only. To the extent records permit, the amounts should be shown as QPEs and "other" by vintage year, as adjusted for any

recapture or IRS audit adjustment. If the total amount of investment tax credits utilized (net of any recaptures or audit adjustments imposed) differs from the gross amortizable base appearing on Schedule G-7.5, a reconciliation supporting such difference shall also be provided as an attachment to this schedule.

Schedule G-7.5d: ITC Election

This schedule shall detail any and all elections made by the Company with regard to investment tax credits.

Schedule G-7.5e: FERC Account 255 Balance

This schedule shall provide the FERC account 255 balance (together with all subaccounts) at test year end allocated if possible between nuclear units and fossil plant.

Schedule G-7.6: Analysis of Test Year FIT & Requested FIT-Tax Method 2 (see attached form)

This schedule shall provide the test year FIT and the requested FIT using Tax Method 2. Supporting explanations and calculations, if not found elsewhere in the RFP, shall be filed in workpapers to the RFP and shall be referenced to this schedule. Supporting explanations and calculations must be included for each line item.

Schedule G-7.6a: Analysis of Deferred FIT (see attached form)

This schedule shall provide the support for the Total Deferred Federal Income Taxes found on Schedule G-7.6. This schedule shall provide information for each item deferred. Workpapers supporting the amounts listed shall be included in the workpapers to the RFP.

Schedule G-7.7: Analysis of Additional Depreciation Requested

This schedule shall provide a detailed calculation of the requested adjustment to return for additional depreciation.

Schedule G-7.8: Analysis of Test Year FIT & Requested FIT - Tax Method 1 (see attached form)

This schedule shall provide the test year FIT and the requested FIT using Tax Method 1. Supporting explanations and calculations, if not found elsewhere in the RFP, shall be filed in workpapers to the RFP and referenced to this schedule.

Schedule G-7.9: Amortization of Protected and Unprotected Excess Deferred Taxes

This schedule shall summarize the Company's requested amortization of unprotected and protected excess deferred taxes. Included in this schedule will be an explanation of the methodologies used.

Schedule G-7.9a: Analysis of Excess Deferred Taxes by Timing Difference

This schedule shall provide the excess in Schedule G-7.9 by timing difference. This schedule shall also provide the unamortized balance of excess deferred taxes at test year end by timing difference. The detailed calculation of the requested amortization for each timing difference shall be filed in workpapers to the RFP and shall be referenced to this schedule.

Schedule G-7.9b: Reconciliation of Excess

This schedule shall provide the unamortized excess at test year end and a reconciliation to the unamortized excess as established in the most recent final order by timing difference.

Schedule G-7.9c: Analysis of Reserve Accounting for Excess Deferred Taxes

If required by prior Commission order, this schedule shall provide balances at test year end in accounts established for reserve accounting. This schedule shall include "T" accounts that reflect all activity in the accounts. This schedule shall also provide an explanation of how these balances have been reflected in the Company's request.

Schedule G-7.10: Effects of Accounting Order Deferrals

If applicable, this schedule shall list and explain all effects on requested FIT and ADFIT of the Company's accounting order (cost) deferrals. Detailed supporting calculations shall be filed in workpapers to the RFP and referenced to the effects listed.

Schedule G-7.11: Effects of Post Test Year Adjustment

If applicable, this schedule shall list and explain all effects on FIT and ADFIT of the Company's requested post test year adjustment to plant. Detailed supporting calculations shall be filed in workpapers to the RFP and referenced to the listed effects.

Schedule G-7.12: Effects of Rate Moderation Plan

This schedule shall provide an explanation of how a requested rate moderation plan, if applicable, affects FIT and ADFIT. This schedule shall also provide an explanation of how any rate moderation plan adopted in the past affects FIT and ADFIT.

Schedule G-7.12a: Treatment of FIT and ADFIT in Rate Moderation Plan

This schedule shall provide an explanation of how FIT and ADFIT are treated in a requested rate moderation plan, if applicable. This schedule shall provide an explanation of how FIT and ADFIT are treated in any existing rate moderation plan.

Schedule G-7.13: List of FIT Testimony

This schedule shall provide a listing by witness and page number of all testimony filed supporting FIT and ADFIT. The Company shall include in its workpapers to the RFP the most recent tax return filed.

Schedule G-7.13a: History of Tax Normalization

This schedule shall describe the Company's history of tax normalization. The history shall show which book and tax timing differences are normalized, when the difference first arose, when first normalized, and the method of normalization. This schedule shall also give details of all timing differences previously flowed through.

Schedule G-7.13b: Tax Elections

This schedule shall provide a listing of all tax elections made since the previous test year filed.

Schedule G-7.13c: Changes in Accounting for Deferred FIT

This schedule shall provide an explanation of any changes in the Company's accounting for deferred federal income taxes. For example, if the Company has changed its method of calculating the entry to liberalized depreciation, it shall provide the old methodology, the new methodology, and the rationale for the change.

Schedule G-7.13d: IRS Audit Status

This schedule shall provide the Company's IRS audit status.

Schedule G-7.13e: Private Letter Rulings

This schedule shall list private letter rulings received from the IRS which affect the federal income taxes of the Company or its parent, if any, since the Company's last rate filing. The Company shall include a copy of the rulings and requests in the workpapers to the RFP. This schedule shall also provide the status of any pending requests from the Company or its parent.

Schedule G-7.13f: Method of Accounting for ADFIT Related to NOL Carryforward

This schedule shall provide a complete description of the Company's method of accounting for ADFIT related to net operating loss (NOL) carryforwards. The description shall include generic journal entries. This schedule shall also provide an explanation and calculations to support any ADFIT (debit) on the books at test year end related to NOL carryforwards.

Schedule G-8: Outside Services Employed - FERC 900 Series Expenses

This schedule shall present information on all outside services employed during the test year that appear in FERC 900 series accounts. This schedule shall include the following information:

1. Expenses by category and by vendor within the category.
2. Identification of the expense by FERC 900 series account numbers.
3. Purpose of each vendor's service.
4. Whether the service is recurring or non-recurring.

Schedule G-9: Taxes Other than Income Taxes (see attached form)

This schedule shall present all utility taxes other than income taxes (e.g., PUC assessment, Gross Receipts, etc.). All adjustments shall be fully and clearly explained in supporting workpapers which include computations and tax returns or schedules for all periods during the test year. **Update required.**

Schedule G-9.1: Ad Valorem Taxes & Plant Balances

This schedule shall present the amount of ad valorem taxes assessed, penalties paid, and discounts taken for the three calendar years shown on Schedule G-9. In addition, the plant balances at the beginning of each of those years shall be presented.

Schedule G-10: Factoring Expense

The following information shall be presented concerning factoring expense:

1. Provide a copy of the factoring agreement.
2. Indicate how the factoring expense is calculated.
3. Provide a brief calculation and narration indicating how factoring benefits the ratepayer.
4. Provide copies of all monthly billings or monthly summaries received from the factor for all months during the test period.
5. Ensure that the company is not requesting recovery of both uncollectible expense and factoring expense. If the Company is requesting recovery of both, provide an explanation.
6. **Update required.**

Schedule G-11: Deferred Expenses from Prior Dockets

This schedule shall include information concerning all amortization expense either included in test year or requested in this application. This schedule shall include, but is not limited to, amortization related to items such as accounting order deferrals, phase-in deferrals, recovery of cost of abandoned plants, deferred litigation expenses, deferred rate case expenses, and capital leases. This schedule shall not include amortization of debt expense, discount, or premium. The following information shall be shown separately for each item within a category, with subtotals for each category (i.e., list each abandoned

plant separately; list rate case expenses separately for each originating docket; list accounting order deferrals separately by unit, etc.):

1. Authorizing docket (if none, so state).
2. Original amount to be amortized.
3. Deferred period of 2. above.
4. Amortization period.
5. Date amortization began.
6. Total amortization taken by the beginning of test year.
7. Amortization expense included in test year.
8. Amortization expense included in requested cost of service.
9. Unamortized amount as of the end of the test year.

Note A: For any items listed which do not have an authorizing docket, provide the following information in addition to items 1 through 9 above: (1) a detailed schedule of the costs to be amortized, including month incurred, payee, description, and amount; (2) a detailed explanation of the rationale for deferring such costs rather than expensing when incurred (including specific references to applicable regulatory and accounting principles); (3) a statement of whether GAAP allows such costs to be deferred rather than expensed when incurred in the absence of regulatory commission order allowing deferral for rate-making purposes; (4) if the utility has concluded that GAAP allows such costs to be deferred in the absence of a regulatory commission order, a statement of whether the utility's independent accountants agree with the utility's interpretation of GAAP.

Note B: If the costs related to any item listed on this schedule are included in Plant in Service, so state and indicate the FERC account to which the costs were booked.

Note C: All amortization booked during test year or requested in this application shall be shown on this schedule. Amortization amounts shown on this schedule must be excluded from depreciation expenses reported on Schedule D.

Schedule G-12: Below the Line Expenses

This schedule shall present a complete detailed analysis of all expenses charged "below the line" during the test year. Verification of the elimination of such amounts from the filing shall be provided in the workpapers.

Schedule G-13: Nonrecurring or Extraordinary Expenses

This schedule shall present a complete detailed analysis of all nonrecurring or extraordinary expenses occurring during the test year and included in cost of service.

Schedule G-14: Regulatory Commission Expense

This schedule shall detail the various expenses charged to FERC Account 928 during the test year, the Company adjustments to the test year amounts, and the Company request for each item. This information shall be provided in the following format:

Description	Docket No.	Test Year Amount	Company Adjustment	Company Request
Certificate of Convenience and Necessity		$	$	$
Notice of Intent				
Sale, Transfer, Merger				
FERC Proceedings				
Rate Application				
.				
.				
.				
Total		$	$	$

Each of the Certificate of Convenience and Necessity; Notice of Intent; Sale, Transfer, Merger; FERC proceedings, rate applications, etc. shall be detailed separately. The amortization expense of prior rate applications charged to this FERC account will also be detailed separately.

Schedule G-14.1: Rate Case Expenses

For purposes of this schedule, rate case expenses are any expenses which have been, or will be, incurred pursuant to this rate application. Information concerning all requested rate case expenses shall be provided in the following format:

	Interim Rate	Prudence Inquiry	General Expenses	Total
Consultant Expenses:	$	$	$	$
Accounting				
Engineering				
Legal				
Other				
Sub-Total Consultant Expenses	$	$	$	$
Company Expenses:				
Employee				
Other				
Sub-Total Company Expenses	$	$	$	$
Intervenor Expenses	$	$	$	$
Total Request	$	$	$	$

"Interim Rate" expenses refer to those rate case expenses, if any, which are directly or indirectly related to a request for interim rates. "Prudence Inquiry" expenses relate to those rate case expenses, if any, which are directly or indirectly related to a prudence inquiry performed in conjunction with this proceeding. "General" expenses are those costs which are not properly reflected in either of the other categories.

The utility shall record rate case expenses in such a manner as to provide information on actual rate case expenses in the above format.

Schedule G-14.2: Rate Case Expenses - Prior Rate Applications

For purposes of this schedule, prior rate case expenses are any rate case expenses related to a previous rate application(s) which were not previously considered by the Commission. The requested information shall be provided separately for each previous rate application for which prior rate case expenses are requested.

The utility shall present a schedule detailing all requested prior rate case expenses in the format detailed in Schedule G-14.1. The utility shall also provide the docket number of the prior rate application(s) and the time period(s) during which requested prior rate case expenses were incurred.

If the utility was not required to provide the information detailed in Schedule G-14.1 in the rate application with which these prior rate case expenses are associated, submission of this schedule is

not required. However, the utility shall detail the amount of prior rate case expenses requested, the time period in which these requested expenses were incurred, and the docket number of each prior rate application(s).

Schedule G-15: Monthly O&M Expense

This schedule shall include the utility operations and maintenance expense according to each account of the Commission prescribed Uniform System of Accounts. The expenses shall be shown in columnar form, as follows, with subtotals for each functional classification:

a. Operation and maintenance expense by months by account, as booked for the test year, and the total thereof.

b. Adjustments, if any, to expense as booked.

c. Total adjusted operation and maintenance expenses claimed.

SCHEDULE H

Table of Contents

H: Engineering Information

- H-1: Summary of Test Year Production O&M Expenses
  - H-1.1: Nuclear Company-wide O&M Expenses Summary
    - H-1.1a: Nuclear Plant O&M Summary
      - H-1.1a1: Nuclear Unit O&M Summary
  - H-1.2: Fossil Company-wide O&M Expenses Summary
    - H-1.2a: Natural Gas Plant O&M Summary
      - H-1.2a1: Natural Gas (Steam Generation)
      - H-1.2a2: Natural Gas (Combustion Turbine)
    - H-1.2b: Coal Plant O&M Summary
    - H-1.2c: Lignite Plant O&M Summary
    - H-1.2d: Other Plant O&M Summary
- H-2: Summary of Adjusted Test Year Production O&M Expenses
- H-3: Summary of Actual Production O&M Expenses Incurred
- H-4: Major O&M Projects
- H-5: Production Plant Capital Costs
  - H-5.1 Capital Cost Methodology
  - H-5.2: Capital Costs
    - H-5.2a: Nuclear Capital Costs Projects
    - H-5.2b: Fossil Capital Costs Projects
  - H-5.3: Capital Expenditures
    - H-5.3a: Nuclear Capital Expenditures (Historical, Present, Projected)
    - H-5.3b: Fossil Capital Expenditures (Historical, Present, Projected)
- H-6: Unit Outages
  - H-6.1: Nuclear Unit Outage
    - H-6.1a: Nuclear Unit Outage History
    - H-6.1b: Nuclear Unit Outage Data
    - H-6.1c: Nuclear Unit Outage Planning
  - H-6.2: Fossil Unit Outage
    - H-6.2a: Fossil Unit Forced Outage History
    - H-6.2b: Fossil Unit Planned Outage Data
    - H-6.2c: Fossil Unit Outage Planning
  - H-6.3: Incremental Outage Costs
    - H-6.3a: Nuclear Unit Incremental Outage Costs
    - H-6.3b: Fossil Unit Incremental Outage Costs
- H-7: Production O&M Personnel Information
  - H-7.1: Company-wide Staffing Plan
  - H-7.2: Production Plant/Unit Staffing Study
  - H-7.3: Personnel Assigned for Plant/Unit
  - H-7.4: Average Personnel Assigned
  - H-7.5: Production O&M Organization Charts
- H-8: Production Operations Programs
- H-9: Production Maintenance Programs
- H-10: Nuclear Decommissioning Cost Studies
- H-11: O&M Production Percentages by Primary Fuel Type
  - H-11.1: O&M Expenses per Production Plant Expenses
  - H-11.2: Maintenance Man-hour Ratio
  - H-11.3: O&M Cost per MWh
- H-12: Technical Data

SCHEDULE H

Table of Contents (continued)

H-12.1: Supply and Load Data
H-12.2: Summary of Production by Unit Data
H-12.2a: MWh Production by Unit (Lignite, Coal, & Nuclear)
H-12.2a1: MWh Production for Previous 5 Years (Lignite, Coal, & Nuclear)
H-12.2b: MWh Production by Unit (Natural Gas\Oil)
H-12.2b1: MWh Production by Unit for Previous 5 Years (Natural Gas\Oil)
H-12.2c: MWh Production by Unit (Hydro & Other)
H-12.2c1: MWh Production for Previous 5 Years (Hydro & Other)
H-12.3: Summary of Generating Unit Data
H-12.3a: Unit Data
H-12.3b: Unit Characteristics
H-12.3c: Efficiency and Control Systems
H-12.4: Summary of Purchased Power Data
H-12.4a: Firm Purchased Power
H-12.4b: Firm Purchased Power Energy Costs
H-12.4c: Firm Purchased Power Fixed Costs
H-12.4d: Firm Purchased Power Energy Costs per MWh
H-12.4e: Non-Firm Purchased Power
H-12.4f: Non-Firm Purchased Power Energy Costs
H-12.4g: Non-Firm Purchased Power Energy Costs per MWh
H-12.5: Summaries of System Sales Data
H-12.5a: Line Losses & System's Own Use
H-12.5b: Off-System Sales (Economy & Firm)
H-12.5c: Off-System Sales Revenue (Energy Charge Component)
H-12.5d: Off-System Sales Revenue (Fixed Charge Component)
H-12.5e: Off-System Sales Revenue (Energy Charge/MWh)
H-12.5f: On-System Sales (Wholesale & Retail)
H-12.6: Load Curves
H-12.6a Monthly Minimum and Peak Demand
H-12.6b Monthly Load Duration Curves
H-12.6c Annual Load Duration Curve
H-13: Quality of Service
H-13.1: Quality of Service Information
H-13.1a Voltage Surveys
H-13.1b Circuit Breaker Operations
H-13.1c Quality of Service Complaints
H-13.1d Tree Trimming Program
H-13.1e Quality of Service Improvements
H-13.2: IE-24 Reports (Form 417R)
H-13.3: Continuity of Service
H-14: Transmission Wheeling Data
H-14.1: Capacity Wheeling
H-14.1a Available Capacity Wheeling
H-14.1b Planned Capacity Wheeling
H-14.2 Wheeling Information

Schedule H: Engineering Information

Schedule H shall consist of dynamic engineering schedules. Schedule H shall be reviewed periodically to reevaluate the required information and the format for which the information is being requested. Reporting of the required information for other than rate case purposes shall be reviewed periodically to consolidate the reporting format and to alleviate reporting format conflicts.

Provide Schedules H-1, H-2, H-3, H-4, H-5, H-6, H-12, H-13, and H-14 data on MS-DOS formatted computer diskettes as discussed in the general instructions. All data series shall be in column vector form, that is, one data series per column. Clearly label each data series.

If actual data are not available prior to January 1, 1995, then estimated data shall be provided. Estimated data shall be clearly labeled with an explanation of how the data have been estimated. If a waiver is requested pursuant to Schedule V, the utility shall provide a thorough explanation of why the information is not available.

Provide a narrative at the beginning of this section which includes the following information:

1. Type of computer program in which data are provided.
2. Size and type of diskettes provided.
3. Schedules provided on diskette.
4. File names associated with each schedule.
5. Other general information as appropriate.

Most of the schedules presented in this section are available on diskette in the Lotus 123 files, along with the format files used to print the schedules, upon request from the manager of the Engineering Section of the Electric Division of the Public Utility Commission of Texas.

Schedule H-1: Summary of Test Year Production O&M Expenses (see attached forms)

The schedules listed below shall provide, in summary form, the production plant operations and maintenance expenses (excluding fuel) by month for the test year, by each FERC account, by primary fuel type [nuclear, natural gas, coal, lignite, and other (list what "other" types are being used)] for all generating plants or units (as requested). Identify each plant or unit by its appropriate name.

Nuclear production O&M expense data shall be provided by FERC account for each unit and common facilities, as applicable. Miscellaneous O&M expenses common to all units shall be identified and allocated to the appropriate unit, resulting in total production O&M Expenses for each unit.

Fossil production O&M expense data shall be provided by plant by FERC account for each primary fuel type (e.g., coal, lignite, natural gas, other, etc.). Miscellaneous O&M expenses shall be identified and allocated to the appropriate plant primary fuel type category, resulting in total production O&M expenses being assigned by primary fuel type. Natural gas O&M expense data shall be subdivided into steam turbine and combustion turbine categories.

All production O&M expenses shall be assigned directly to, or allocated to, a unit or category of plant, as applicable. An explanation of the allocation method used to assign O&M expenses for miscellaneous and common facilities accounts shall accompany the schedules.

The following schedules indicate the format the information is to be provided:

H-1.1:	Nuclear Company-wide O&M Expenses Summary
H-1.1a:	Nuclear Plant O&M Summary
H-1.1a1:	Nuclear Unit O&M Summary
H-1.2:	Fossil Company-wide O&M Expenses Summary
H-1.2a:	Natural Gas Plant O&M Summary
H-1.2a1:	Natural Gas (Steam Generation)
H-1.2a2:	Natural Gas (Combustion Turbine)
H-1.2b:	Coal Plant O&M Summary
H-1.2c:	Lignite Plant O&M Summary
H-1.2d:	Other Plant O&M Summary

NOTE 1: If the summaries are being exactly duplicated at the summary and detailed levels, the detailed levels may be eliminated.

NOTE 2: Regulatory Commission Expenses, charged to FERC nuclear production accounts, shall be divided into the following three categories: 1. FERC, 2. PUCT, 3. NRC.

NOTE 3: All operations and maintenance expenses or costs requested in Schedules H-1, H-2, H-3, and H-4 are for production plant data only.

NOTE 4: For all H-1 Schedules, Utility Share $ and Utility Share % are applicable only for multiple owner facilities.

Schedule H-2: Summary of Adjusted Test Year Production O&M Expenses

Provide the information required in Schedule H-1 (Nuclear and Fossil) in the same format for the adjusted test year.

Schedule H-3: Summary of Actual Production O&M Expenses Incurred

Provide the information required in Schedule H-1 (Nuclear and Fossil) for the actual production operations and maintenance expenses for the five years preceding the test year, by year (not by month), in the same format.

Schedule H-4: Major O&M Projects

This schedule shall provide a list of all projects, in excess of $100,000, to be charged to production O&M expenses in the most current budget or projection. This schedule shall identify the project, the estimated cost, the plant name, and the unit designation (if applicable).

Schedule H-5: Production Plant Capital Costs

Schedule H-5.1: Capital Cost Methodology

Describe the methods and criteria used to select and determine what and how unit improvements, modifications, and repairs become capitalized cost items or projects. Provide a descriptive list of current applicable procedures. Also provide as workpapers, the retirement units and expense items information (Retirement Catalog).

Schedule H-5.2: Capital Costs

Schedule H-5.2a: Nuclear Capital Costs Projects (see attached form)

Provide a listing of all nuclear production plant capitalized projects (incremental costs) being requested in the current rate case filing to be included in the rate base, with actual costs of $100,000 or more. Provide the project number, project title with a brief description, classification of project, actual date of completion, actual capital addition to be included in rate base. Indicate if a cost benefit analysis has been performed for each project. This does not imply that a cost benefit analysis is required. Categories of classification of projects, and benefit analysis performed are listed on the attached form.

Schedule H-5.2b: Fossil Capital Costs Projects (see attached form)

Provide the information requested in Schedule H-5.2a for fossil production plant capital projects.

Schedule H-5.3: Capital Expenditures

Schedule H-5.3a: Nuclear Capital Expenditures (Historical, Present, Projected) (see attached form)

For Schedule H-5.3a, provide the actual unit nuclear production plant capital expenditures of $100,000 or more for the previous five years, the actual/projected unit nuclear production plant capital expenditures for the calendar year in which the test year end appears, and the projected or estimated unit nuclear production plant capital expenditures for the next three years. A total of nine years of unit nuclear production plant capital expenditures is requested. All unit nuclear production plant capital expenditures shall be expressed on an annual basis for the appropriate calendar year. The unit nuclear production plant capital expenditures requested shall include equipment or installation changes, modifications, "blanket" items, and any other items recorded as unit nuclear production plant capital expenditures. All items under $100,000 shall be summed into one category titled "Other Capital Projects." This schedule shall contain the following columns: (a) project number, (b) project title with a minimum of a one line description, (c) appropriate years requested, (d) totals by projects, and (e) totals by years at the bottom of each column. Column labeled "Project Number" may be deleted for "Other Capital Projects."

Schedule H-5.3b: Fossil Capital Expenditures (Historical, Present, Projected) (see attached form)

Provide the same information requested in Schedule H-5.3a per unit for fossil production plant capital expenditures.

Schedule H-6: Unit Outages

Schedule H-6.1: Nuclear Unit Outage

Schedule H-6.1a: Nuclear Unit Outage History (see attached form)

For each nuclear unit list the outages as reported to the Nuclear Regulatory Commission (NRC) in the "Monthly Operating Reports," in a column form, for unit unplanned, forced, and scheduled outages and power reductions that occurred during the fuel reconciliation period and the test year (if different from the fuel reconciliation period):

1. Unit name.
2. Outage or power reduction number (90-3) (Year -Sequential Number).
3. Date started.
4. Date ended.
5. Duration of outage or power reduction in hours.
6. Type of outage or power reduction [Forced (F) or Scheduled (S)].
7. If power reduction, indicate the amount of power reduction (MWs) and maximum power level permitted (MW).
8. Method of shutting down unit [Manual (M) (controlled shutdown), Manual Trip (MT), Automatic Trip (AT), or Other (O)].
9. Reason for outage or power reduction and remarks.

Schedule H-6.1b: Nuclear Unit Outage Data (see attached form)

For refueling and mid-cycle outages that occurred during the fuel reconciliation period and the test year (if different from the fuel reconciliation period), provide the following information for each nuclear unit in a tabular form:

1. Unit name and outage number.
2. Date of commercial operation (day, month, year).
3. For each refueling or mid-cycle outage, list the originally scheduled start date, end date (day, month, year), and length of outage (days).
4. For each refueling or mid-cycle outage, list the actual start date, end date (day, month, year), and length of outage (days).

Schedule H-6.1c: Nuclear Unit Outage Planning (see attached form)

For each refueling or mid-cycle outage scheduled for the next five calendar years provide the projected start date (month and year) and the projected length of outage (days) from test year end.

Schedule H-6.2: Fossil Unit Outage

Schedule H-6.2a: Fossil Unit Forced Outage History (see attached form)

For each fossil unit list the outages in a column form, for unit unplanned and forced outages that occurred during the fuel reconciliation period and the test year (if different from the fuel reconciliation period):

1. Unit name.
2. Date started.
3. Date ended.
4. Duration of outage or power reduction in hours.
5. Reason for outage and remarks.

Schedule H-6.2b: Fossil Unit Planned Outage Data (see attached form)

For scheduled outages that occurred during the fuel reconciliation period and the test year (if different from the fuel reconciliation period), provide the following information for each fossil unit in a tabular form:

1. Unit name.
2. For each scheduled outage, list the scheduled start date, end date (day, month, year), and length of outage (days).
3. For each scheduled outage, list the actual start date, end date (day, month, year), and length of outage (days).
4. Reason for outage and remarks.

Schedule H-6.2c: Fossil Unit Outage Planning (see attached form)

For each outage scheduled for the next five calendar years provide the projected start date (month and year), the projected length of outage (days), and the reason for the outage from test year end.

Schedule H-6.3: Incremental Outage Costs

Schedule H-6.3a: Nuclear Unit Incremental Outage Costs (see attached form)

For each nuclear unit outage provide the following incremental cost information for the test year in a tabular form:

1. FERC account number.
2. Description of account.
3. Actual expense.

Also provide the plant name, unit designation, outage number, actual outage start date, actual outage end date, and outage duration (days). Do not report outage costs under $500,000 (five hundred thousand dollars). The incremental cost information this schedule is requiring shall include planned and unplanned outages costs [O&M costs (excluding fuel costs)].

Schedule H-6.3b: Fossil Unit Incremental Outage Costs (see attached form)

Provide the same information listed in Schedule H-6.3a above, for fossil unit outages in the same format.

Schedule H-7: Production O&M Personnel Staffing

Schedule H-7.1: Company-wide Staffing Plan

Provide a copy of the most recent company-wide production staffing plan, if one exists.

Schedule H-7.2: Production Plant/Unit Staffing Study

Provide a copy of the most recent production plant/unit staffing study, if one exists, or other plan used as the basis for the plant/unit personnel staffing. The term "study" is defined as in-house or contracted, formal or informal evaluations, appraisals, and determinations.

Schedule H-7.3: Personnel Assigned for Plant/Unit

Provide a summary schedule of the number of personnel assigned/utilized for each plant, and for each unit for individuals specifically assigned to a unit. The information shall be provided on a calendar year basis during the preceding five calendar years or since commercial operation date, whichever is less. Provide the total numbers assigned in the following categories by primary fuel type (nuclear, natural gas, coal, lignite, and other):

1. Number of company personnel assigned full and part time.
2. Contractor personnel assigned full or part time, if applicable.
3. Other personnel assigned/utilized full or part time.

Schedule H-7.4: Average Personnel Assigned

Provide a listing of the average number of personnel assigned to each unit and/or company cost center (budget unit), where applicable, (by month) for the test year, and as projected for the rate year. Provide the personnel totals by primary fuel type (nuclear, natural gas, coal, lignite, and other) in the following categories:

1. Number of company personnel assigned full or part time.
2. Contractor personnel assigned full or part time, if available.
3. Other personnel assigned/utilized full or part time.

Schedule H-7.5: Production O&M Organization Charts

Provide the production operations and maintenance organization charts for all power plants, systems operations, and corporate personnel, with the associated number of personnel.

Schedule H-8: Production Operations Programs

This schedule shall provide a summary, in narrative form, of the system-wide production operations programs. The summary shall also include any system-wide production operations studies (the term "study" as defined in Schedule H-7.2) performed on the production operations programs in the past five years and the results of those studies.

Schedule H-9: Production Maintenance Programs

This schedule shall provide a summary, in narrative form, of the system-wide production maintenance programs. The summary shall also include any system-wide production maintenance studies (the term "study" as defined in Schedule H-7.2) performed on the production maintenance programs in the past five years and the results of those studies.

Schedule H-10: Nuclear Decommissioning Cost Studies

Provide the date of the most recent Decommissioning Cost Study or redetermination required by Substantive Rule 23.21(b)(1)(F). Provide a copy of the most recent Decommissioning Cost Study or redetermination if not previously filed with Central Records. Provide any changes or adjustments proposed to the most recent study or redetermination along with the reasons for the changes or adjustments.

Schedule H-11: O&M Production Percentages by Primary Fuel Type

Schedule H-11.1: O&M Expenses per Production Plant Expenses

Provide the percentage of operations and maintenance (O&M) expenses (excluding fuel) per total production plant expenses (PPE) (including fuel) annually for the test year and the previous five years by plant, grouped by primary fuel type (lignite, coal, and natural gas) [O&M/PPE RATIO].

Schedule H-11.2: Maintenance Man-hour Ratio

Provide the percentage of preventive (including predictive) maintenance (PM) man-hours and corrective maintenance (CM) man-hours versus the total maintenance man-hours (excluding overhaul man-hours) for the test year and the previous five years by plant, grouped by primary fuel type (lignite, coal, and natural gas). Overhaul man-hours shall not be included in these ratios [PM and CM Ratios]. Preventive maintenance is the work performed on a piece of equipment or system to prevent failure of the equipment or system. Corrective maintenance is the work performed on a piece of equipment or system after failure of the equipment or system has occurred. The PM and CM Ratios are as follows:

$$PM\% = \frac{\text{Total PM Man-hours}}{\text{Total Maintenance Man-hours}} \qquad CM\% = \frac{\text{Total CM Man-hours}}{\text{Total Maintenance Man-hours}}$$

Schedule H-11.3: O&M Cost per MWh

Provide the operations and maintenance (excluding fuel) dollars per megawatt hour generated by each plant grouped by primary fuel type on a monthly and annual basis for the test year, and provide the annual information for the previous five years.

Schedule H-12: Technical Data (see attached forms)

The schedules listed below shall address the information requested and use the general format indicated on each individual schedule. If the general format needs to be altered to provide the requested information, provide a brief explanation for the modification. See attached forms for the following:

Schedule H-12.1: Supply and Load Data
Schedule H-12.2: Summary of Production by Unit Data
- Schedule H-12.2a: MWh Production by Unit (Lignite, Coal & Nuclear)
  - Schedule H-12.2a1: MWh Production by Unit for Previous 5 Years (Lignite, Coal & Nuclear)
- Schedule H-12.2b: MWh Production by Unit (Natural Gas/Oil)
  - Schedule H-12.2b1: MWh Production by Unit for Previous 5 Years (Natural Gas/Oil)
- Schedule H-12.2c: MWh Production by Unit (Hydro & Other)
  - Schedule H-12.2c1: MWh Production for Previous 5 Years (Hydro & Other)

Schedule H-12.3: Summary of Generating Unit Data
- Schedule H-12.3a: Unit Data
- Schedule H-12.3b: Unit Characteristics

Note: Schedule H-12.3b shall be filled out with the initial filing pursuant to this revision. Only updates to the initial filing are required in subsequent filings.

- Schedule H-12.3c: Efficiency and Control Systems

Schedule H-12.4: Summary of Purchased Power Data
- Schedule H-12.4a: Firm Purchased Power
- Schedule H-12.4b: Firm Purchased Power Energy Costs
- Schedule H-12.4c: Firm Purchased Power Fixed Costs
- Schedule H-12.4d: Firm Purchased Power Energy Costs Per MWh
- Schedule H-12.4e: Non-Firm Purchased Power
- Schedule H-12.4f: Non-Firm Purchased Power Energy Costs
- Schedule H-12.4g: Non-Firm Purchased Power Energy Costs per MWh

Schedule H-12.5: Summary of System Sales Data
- Schedule H-12.5a: Line Losses & System's Own Use
- Schedule H-12.5b: Off-System Sales (Economy & Firm)
- Schedule H-12.5c: Off-System Sales Revenue (Energy Charge Component)
- Schedule H-12.5d: Off-System Sales Revenue (Fixed Charge Component)
- Schedule H-12.5e: Off-System Sales Revenue (Energy Charge per kWh)
- Schedule H-12.5f: On-System Sales (Wholesale & Retail)

Provide the following items for the three preceding calendar years from the test year in column form (no forms supplied):

Schedule H-12.6: Load Curves
- Schedule H-12.6a: Monthly Minimum and Peak Demand
- Schedule H-12.6b: Monthly Load Duration Curve
- Schedule H-12.6c: Annual Load Duration Curve

Schedule H-13: Quality of Service

Schedule H-13.1: Quality of Service Information

This schedule shall provide a narrative description of the utility's efforts to maintain and improve the quality of service being provided to its customers. This narrative shall include, but not be limited to, the following sub-schedules.

Schedule H-13.1a: Voltage Surveys

This schedule shall provide a description of the utility's voltage surveys, as required in Substantive Rule 23.62(h)(2).

Schedule H-13.1b: Circuit Breaker Operations

This schedule shall provide a summary of the primary causes for circuit breaker operations, and a sample of the records used to prepare this information, as required in Substantive Rule 23.62(i)(3).

Schedule H-13.1c: Quality of Service Complaints

This schedule shall provide a description of the utility's procedures for dealing with quality of service complaints and a summary of the number of such complaints received during the test year.

Schedule H-13.1d: Tree Trimming Program

This schedule shall provide a description of the utility's tree trimming program.

Schedule H-13.1e: Quality of Service Improvements

This schedule shall provide a description of any specific programs or activities that are directed towards improving the quality of service to the utility's customers.

Schedule H-13.2: IE-24 Reports (Form 417R) (see attached forms)

This schedule shall provide a copy of all form IE-24 (Form 417R) reports filed with the Department of Energy during the test year.

Schedule H-13.3: Continuity of Service (see attached form)

This schedule shall provide the continuity of service index and average length of interruptions for the test year and the prior nine calendar years. The formula for the continuity of service index is as follows:

$$\text{Continuity of Service Index} = \frac{\text{Customer Hours Possible - Customer Hours Outage}}{\text{Customer Hours Possible}}$$

Customer Hours Possible = Total Number of Customers x Period Hours

Customer Hours Outage = A summation of (Number of Customers Affected by Outage x average length (in hours) of interruptions or outages)

Period Hours = Number of hours per year (e.g., 24 hours per day x 365 days a year = 8,760 hours per year)

Schedule H-14: Transmission Wheeling Data

Schedule H-14.1: Capacity Wheeling

Schedule H-14.1a: Available Capacity Wheeling (see attached form)

This schedule shall include summaries from Qualifying Facilities (QFs) under Substantive Rule 23.66 for transmission wheeling data from the utility's company-wide transmission system by month for the test year. Note: MW wheeled shall be reported in maximum actual level.

Schedule H-14.1b: Planned Capacity Wheeling (see attached form)

This schedule shall include summaries from Qualifying Facilities (QFs) under Substantive Rule 23.66 for transmission Wheeling data from the utility's company-wide transmission system by month for the test year. Note: MW wheeled shall be reported in maximum actual level.

Schedule H-14.2: Wheeling Information (see attached form)

This schedule shall include summaries of transmission line information for the utility's company-wide transmission system for the test year. Note: The method for calculating the "Thermal Rating" of a transmission line is defined in Substantive Rule 23.66(d)(5)(B).

SCHEDULE I

Table of Contents

I: Fuel and Purchased Power Information

- I-1: Fuel and Purchased Power Information
  - I-1.1: Fuel by Account Number
  - I-1.2: Fuel Burned
  - I-1.3: Fossil Fuel Purchased
  - I-1.4: Nonrecurring Fuel and Purchased Power Expenses
- I-2: Fuel and Purchased Power Procurement Practices
- I-3: Fuel and Purchased Power Committees
- I-4: Fuel and Fuel-Related Contracts
- I-5: Combustion Residuals
  - I-5.1: Combustion Residual Production
  - I-5.2: Combustion Residual Disposal
  - I-5.3: Combustion Residual Disposal Costs
- I-6: Natural Gas Delivery System
- I-7: Natural Gas Storage Description
- I-8: Fuel Properties
- I-9: Employee Organizational Charts
- I-10: Employee Ethics
- I-11: Fuel and Purchased Power Assumptions Narrative
- I-12: Fossil Fuel Mix
- I-13: Ethics - Relationship with Fuel Supplier
- I-14: Fuel Audits
- I-15: Fuel Contract Analyses - Reconciliation Period
- I-16: Reconcilable Fuel Costs
  - I-16.1: Fossil Fuel Mix (Burned)
  - I-16.2: Fossil Fuel Mix (Purchased)
  - I-16.3: Competitive Spot Fossil Fuel Purchases
  - I-16.4: Other Spot Fossil Fuel Purchases
- I-17: Coal and Lignite Costs
  - I-17.1: Coal Cost Breakdown
  - I-17.2: Lignite Cost Breakdown
  - I-17.3: Coal Cost Description
- I-18: Coal and Lignite Supplier Locations
- I-19: Rail Car Data
  - I-19.1: Rail Haul Distance
  - I-19.2: Unit Trains
  - I-19.3: Cycle Time
  - I-19.4: Rail Cars
  - I-19.5: Rail Car Leases
  - I-19.6: Rail Car Maintenance
  - I-19.7: Rail Car Repairs
- I-20: Fuel Management Travel
- I-21: Fuel Management
- I-22: Fuel Cost Over/Under Recovery

Schedule I: Fuel and Purchased Power Information

The following schedules shall be presented, as specified, for fuel and/or purchased power revenues, expenditures, and operating statistics. Such schedules should be presented in a manner so as to provide support for test year actual and adjusted items and related statistical information on both a total utility and Texas retail basis, if applicable. Those schedules which request information for the reconciliation period apply only if this proceeding will require the reconciliation of past fuel costs.

Schedule I-1.1: Fuel by Account Number

This schedule shall provide fuel expense by subaccount numbers for each month included in the test year. The costs should be separated into columns entitled (1) Fixed, (2) Variable, (3) Semi-Variable, and (4) Total. Fixed costs are generally defined as those types of costs which do not vary with level of production (i.e., depreciation on a straight-line basis, amortization of leases, ad valorem tax on fixed assets related to fuel). Variable costs are those which generally vary with the volume of production (i.e., commodity costs of natural gas, coal, fuel oil, and related transportation costs for the respective fuels). Semi-variable costs are those which generally vary within a specified range of production (i.e., operations and maintenance costs, including payroll costs). It should be noted that the foregoing classification of costs shall be used if the original record of the transaction is in an inventory or expense account. This schedule shall be cross-referenced to appropriate testimony regarding the utility's determination of such allocation between fixed, variable, and semi-variable components of total fuel expense.

Schedule I-1.2: Fuel Burned

This schedule shall present fuel expense by each generating station (by generating unit for nuclear plants) for each month in the test year. The information shall be disclosed for each individual fuel type and shall include MMBtu burned, cost of fuel burned, and price per MMBtu burned. The schedule shall provide this information in separate columns for (1) test year unadjusted, (2) adjustments, and (3) adjusted test year, and shall be accordingly cross-referenced to the utility's testimony.

Schedule I-1.3: Fossil Fuel Purchased

This schedule shall present fossil fuel purchased by each generating station for each month in the test year. The information shall be disclosed for each individual fuel type and by supplier and shall include MMBtu purchased, cost of fuel purchased, and price per MMBtu purchased. Fuel oil data is not required by supplier. The schedule shall provide this information in separate columns for (1) test year unadjusted, (2) adjustments, and (3) adjusted test year, and shall be accordingly cross-referenced to the utility's testimony.

Schedule I-1.4: Nonrecurring Fuel and Purchased Power Expenses

Provide a schedule of base rate fuel and purchased power expenses booked during the test year that are unusual and/or nonrecurring in nature. This schedule shall contain an explanation of such items.

Schedule I-2: Fuel and Purchased Power Procurement Practices

This schedule shall include a thorough and detailed narrative for the fuel and purchased power procurement practices and procedures, both short-term and long-term, of the utility.

Schedule I-3: Fuel and Purchased Power Committees

This schedule shall include a description of all formal committees and similar groups that are comprised partly or wholly of utility (or affiliate) personnel that investigate, review, recommend, approve, or otherwise consider fuel- or purchased power-related matters directly affecting the utility. For each group identified, include the following:

1. Committee name.
2. Membership (name/title/company).
3. Frequency of meetings.
4. Specific responsibilities.
5. Specific authority.
6. If applicable, dates convened during the reconciliation period.

Schedule I-4: Fuel and Fuel-Related Contracts

This schedule shall include summaries of all fuel and fuel-related contracts existing between the utility and its suppliers or between any affiliate of the utility that supplies fuel or fuel-related services to the utility and its suppliers. If this proceeding requires the reconciliation of fuel costs, provide those summaries of contracts that were in effect or had an effect on costs incurred during any portion of the reconciliation period. Include summaries of the following types of agreements:

1. Fuel supply contracts.
2. Fuel-related transportation agreements.
3. Purchased power contracts.
4. Other fuel-related contracts such as agreements for fuel residual disposal, fuel oil transportation, rail car leasing, rail car maintenance, or contracts with an annual value of one half percent of the prior year's known and reasonably predictable fuel costs as recovered through the utility's fuel factor.

Do not include items described under Schedule I-7 or I-8.

For natural gas contracts of a term less than 3 months which are considered "spot market" contracts, the utility may provide one or more "generic" contracts which represent the terms of the individual spot market contracts, in lieu of the natural gas contracts. The following items should be included in the summary:

1. Contract number/serial number/other designation.
2. Supplier.
3. Negotiation date or date signed.
4. Origin date of supply or service.
5. Term.
6. Specific service provided under the contract.

Workpapers: Provide a detailed summary of each contract identified in this schedule and include the following:

7. Pricing mechanism.
8. Purchase obligation.

9. Maximum takes available.

10. Economic out provision.

11. Delivery points.

12. Transportation provision.

13. Quality or measurement.

Workpapers: Provide each contract identified in this schedule.

Schedule I-5: Combustion Residuals

Schedule I-5.1: Combustion Residual Production

This schedule shall present by month for the test year the tonnage of fly ash, bottom ash, and scrubber sludge produced at the utility's coal- and lignite-fired stations.

Schedule I-5.2: Combustion Residual Disposal

This schedule shall present a complete description of the disposal method for combustion residual that is produced at the utility's stations.

Schedule I-5.3: Combustion Residual Disposal Costs

This schedule shall present for each station by month for the test year the costs, revenues, and tons of combustion residual sold.

Workpapers: Include a complete description of how the costs and revenues from the sale of combustion residual are reflected in the utility's books.

Schedule I-6: Natural Gas Delivery System

This schedule shall present details of the natural gas delivery system to each station, including:

1. Number of feasible pipeline connections.

2. Number of pipelines connected.

3. Operator of each connected pipeline.

4. Maximum operating capacity of each connected pipeline.

5. Maximum operating capacity of each connected pipeline compared to the natural gas requirements of the plant at full load.

6. Assumptions used in 1. through 5.

Schedule I-7: Natural Gas Storage Description

This schedule shall present:

1. A complete description of the natural gas storage facility, including a schematic which illustrates the physical layout and operation of the facility.

2. A copy of the natural gas storage agreement between the utility and the company providing the storage facility.

3. An itemized record of all costs, on a monthly basis for the test year (or reconciliation period if applicable), which are associated with the use of the facility.

4. An itemized record of all projected costs, on a monthly basis for the rate year, which are associated with the use of the facility.

5. A record of monthly injections and withdrawals along with monthly-ending inventory balances for the test year (or reconciliation period if applicable). All responses should be expressed in MMBtus and dollars.

6. A record of projected monthly injections and withdrawals along with monthly-ending inventory balances for the rate year. All responses should be expressed in MMBtus and dollars.

7. All assumptions which support any estimated values used above.

Schedule I-8: Fuel Properties

This schedule shall present a complete description of each fuel-related property (e.g., lignite reserves, natural gas leases) that is owned partly or wholly on behalf of the utility or otherwise controlled by the utility or any affiliate or subsidiary of the utility. A mine or proposed mine, or a natural gas field, is one property for the purposes of this schedule. Identify the requested regulatory treatment for each property (e.g., Plant Held for Future Use, Invested Capital, specify if other).

Schedule I-9: Employee Organizational Charts

This schedule shall present organizational charts for the following groups, including executive level through lowest level which performs fuel-related analysis:

1. Personnel in the utility's fuel supply organization. Also indicate names and titles of any other utility personnel in the fuel supply research, planning, or decision making.

2. Personnel in the utility's purchased power organization.

3. Personnel for any supply affiliate or affiliates that regularly or occasionally supply fuel or fuel supply services to the utility.

Workpapers: If this proceeding requires a reconciliation of fuel costs, identify any changes to the utility's organization charts presented in 1. through 3. above, which occurred during the reconciliation period.

Workpapers: Provide professional biographies and annual salaries for each person through the lowest level of supervision responsible for fuel-related analysis identified in this schedule. Include the following:

1. A summary of all fuel experience with the utility as well as a summary of experience gained through employment with other affiliated and unaffiliated companies.

2. The annual salary, which may be provided by group with an average salary per person within the group (e.g., for each group identified within this schedule, indicate the total annual salary for the group and the number of people in the group).

3. If this proceeding requires a reconciliation of fuel costs, file the same information as (1) and (2) for any previous executive, management, and supervisory personnel who were not identified in this schedule, but were involved with fuel activities affecting the utility during the reconciliation period.

4. If not identified in this schedule, file the same information as (1) and (2) for any known executive, management, and supervisory personnel who are to be involved with fuel activities during the rate year.

Schedule I-10: Employee Ethics

This schedule shall include each and every utility-wide or fuel procurement department or affiliate fuel supply organization statement or policy concerning expected standards of ethical behavior and conflict of interest to apply to the personnel identified in Schedule I-9.

Schedule I-11: Fuel and Purchased Power Assumptions Narrative

This schedule shall provide a detailed narrative setting out all methods, assumptions, and sources of information used by the utility to determine reasonably predictable fuel and purchased power costs for the rate year.

Workpapers: Provide all workpapers necessary to replicate the Company's fuel price projections for the rate year.

Workpapers: For each of the contracts under which the utility projects to incur reconcilable fuel or purchased power-related costs during the rate year, provide the following:

1. For those contracts requiring the use of government or other published indexes to adjust the price, provide the projected monthly values for each index for the rate year if used by the utility. Identify the source of the values for each index.

2. For the applicable contracts, provide the monthly minimum, maximum, and projected takes by contract for the rate year.

Schedule I-12: Fossil Fuel Mix

This schedule shall present by month the projected mix of contract and spot fossil fuels burned at the utility's stations in the rate year. Contract fuels are defined as those provided under agreements with a term of one year or more, while spot fuels are defined as those provided under agreements with a term of less than one year. Fuel oil shall be provided in barrels and MMBtu; coal and lignite shall be provided in tons and MMBtu; and natural gas shall be provided in MMBtu.

Schedule I-13: Ethics - Relationship with Fuel Supplier

This schedule shall include documentation and a complete description of any and all occurrences since the utility's last fuel reconciliation in which any current or former manager, executive, or director of the utility, or any of its affiliates, has been involved in any capacity with the management of any provider of fuel or fuel supply service to the utility.

Schedule I-14: Fuel Audits

This schedule shall present a list of audit reports for all audits conducted by the utility or an independent auditor on the utility's fuel suppliers, transporters, or other handlers during the reconciliation period. Include:

1. Company audited.

2. Service provided.

3. Period audit covered.

4. Date audit completed.

Schedule I-15: Fuel Contract Analyses - Reconciliation Period

This schedule shall present a list of contracts under which the utility incurred reconcilable fuel or purchased power-related costs during the reconciliation period.

Workpapers: For each of the contracts listed in this schedule, provide the following:

1. For those contracts requiring the use of government or other published indexes to adjust the price, provide the monthly values for each index for the reconciliation period. Identify the source of the values for each index.

2. For the applicable contracts, provide monthly minimum, maximum, and actual takes by contract for the reconciliation period.

3. For the applicable contracts, provide documentation and a full description of any and all occurrences when the minimum take or pay volumes under any contract were not met during the reconciliation period.

4. Provide documentation of analyses performed to evaluate any fuel or fuel-related contract or amendment to any contract executed by the utility during the reconciliation period, that affected fuel costs during the period. It is not necessary to provide documentation for contracts previously approved by the Commission.

Schedule I-16: Reconcilable Fuel Costs

This schedule shall contain a distribution of reconcilable fuel costs for each month of the reconciliation period, in the following categories for each generating station (by unit for nuclear plants):

Coal and Lignite

(1) FOB mine cost.
(2) Rail transportation.
(3) Other costs (specify).

Natural Gas

(1) Gas cost.
(2) Gas transportation (if contracted separately).
(3) Gas storage (if contracted separately).
(4) Other costs (specify).

Fuel Oil

(1) Oil cost.
(2) Other costs (specify).

Nuclear

(1) Uranium concentrates.
(2) Conversion services.
(3) Natural uranium hexafluoride.
(4) Enrichment services.
(5) Fabrication services.
(6) Storage services (if included in an above category, indicate where).
(7) AFUDC.
(8) Other financing charges.
(9) Other core design charges.
(10) Other costs (specify).

"Natural uranium hexafluoride" should include only costs not captured in "uranium concentrates" and "conversion services."

"Other costs": If costs are not readily identifiable and separable in the Company's accounting system, and are included in a cost category listed above, then indicate the type of costs and the cost category in which they are included.

Other Undifferentiated Fuel Costs

(1) Other costs (specify).

Schedule I-16.1: Fossil Fuel Mix (Burned)

This schedule shall present the mix of contract and spot fossil fuels burned at each of the utility's stations by month during the reconciliation period. Contract and spot fossil fuels are defined in Schedule I-12. If the information cannot be provided, the utility must provide an explanation of why not, and alternative information which can be used to determine the cost of fuel burned during the reconciliation period. Fuel oil shall be provided in barrels, MMBtu, and dollars; coal and lignite shall be provided in tons, MMBtu, and dollars; and natural gas shall be provided in MMBtu, and dollars.

Schedule I-16.2: Fossil Fuel Mix (Purchased)

This schedule shall present the mix of contract and spot fossil fuels purchased for each of the utility's stations by month during the reconciliation period. Contract and spot fossil fuels are defined in Schedule I-12. Fuel oil shall be provided in barrels, MMBtu, and dollars; coal and lignite shall be provided in tons, MMBtu, and dollars; and natural gas shall be provided in MMBtu and dollars.

Schedule I-16.3: Competitive Spot Fossil Fuel Purchases

This schedule shall present the following information by fuel type for spot fossil fuel purchases during each month of the reconciliation period, if acquired by competitive bid:

1. Supplier.
2. Amount of fuel taken by the utility.
3. Delivered price paid by the utility.
4. Plant at which fuel was delivered.
5. Transportation fee, if incurred separately.

If lowest bid was not accepted, provide a complete explanation of why not.

Workpapers: For all bids, including those accepted by the utility, provide:

1. Companies which bid.
2. Amount of fuel bid by each company.
3. Price bid by each company.
4. Plant for which bid was received.
5. Transportation fee if not included in bid.

Schedule I-16.4: Other Spot Fossil Fuel Purchases

This schedule shall include documentation and a complete description of the process by which the utility acquired its spot fossil fuel supplies during the reconciliation period, if other than by competitive bid.

Schedule I-17: Coal and Lignite Costs

Schedule I-17.1: Coal Cost Breakdown

To the extent that accounting records are kept in this format, this schedule shall present the breakdown of fuel costs for the utility's coal-fired stations into the following categories on a monthly basis during the reconciliation period:

1. FOB mine price.
2. Rail transportation.
3. Railcar maintenance.
4. Railcar ownership/lease expenses.
5. Railcar depreciation.
6. Other transportation costs (specify).
7. Fuel handling costs:
    a. Operation and maintenance.
    b. Depreciation and amortization.
    c. Ad valorem taxes.
    d. Administrative and general.
    e. Other handling costs (specify).

Also provide the tons of fuel associated with these costs and indicate which categories are considered reconcilable and which are considered non-reconcilable.

Schedule I-17.2: Lignite Cost Breakdown

To the extent that accounting records are kept in this format, this schedule shall present the breakdown of fuel costs for the utility's lignite-fired stations into the following categories on a monthly basis during the reconciliation period:

1. FOB mine price.
2. Fuel handling costs:
    a. Operation and maintenance.

c. Ad valorem taxes.

d. Administrative and general.

e. Other handling costs (specify).

Also provide the tons of fuel associated with these costs and indicate which categories are considered reconcilable and which are considered non-reconcilable.

Schedule I-17.3: Coal Cost Description

This schedule shall include a complete description of the cost items which are included in each of the four cost components (fuel, transportation, handling, and other) detailed in the monthly confidential Fuel Purchase Report to the PUCT during the reconciliation period.

Schedule I-18: Coal and Lignite Supplier Locations

This schedule shall present the state and county location for each coal and lignite supplier to the utility.

Schedule I-19: Rail Car Data

Schedule I-19.1: Rail Haul Distance

This schedule shall present the average rail haul distance from each coal or lignite supplier to each of the utility's coal- or lignite-fired stations.

Schedule I-19.2: Unit Trains

This schedule shall present the typical, minimum, and maximum number of rail cars included in the operating unit trains from the supply areas identified in Schedule I-18. Identify the number of spare rail cars associated with the trains.

Schedule I-19.3: Cycle Time

This schedule shall present the average cycle time (round trip) in hours for the unit trains from each supplier to its respective delivery point, by year for the last three years. If the average cycle times for the same route changed more than ten percent from one year to another, provide a complete explanation of the reasons for the changes.

Schedule I-19.4: Rail Cars

This schedule shall present the number of rail cars that are operated by the utility as follows:

1. Year of purchase or lease.
2. Manufacturer.
3. Number of cars.
4. Capacity of cars.

Identify which cars are owned and which are leased. For each year, indicate the average cost of cars purchased in that year.

Schedule I-19.5: Rail Car Leases

This schedule shall include documentation and a complete description of each attempt the utility has made to lease or sublease out its idle rail cars. If any revenues were realized through these actions, provide an explanation of how the revenues were reflected in the utility's books.

Schedule I-19.6: Rail Car Maintenance

This schedule shall include a complete description of the rail car maintenance program for cars used to transport coal to the utility's stations. Include a description of the maintenance schedule, the organization which maintains the cars, frequency of inspection and minor overhauls, location of the maintenance facilities, and method of verifying that the claimed repair work was actually performed.

Schedule I-19.7: Rail Car Repairs

This schedule shall present, on a monthly basis for the reconciliation period, the amount billed from all railroads for "Bad Order" car repairs which were performed by the railroads.

Workpapers: Provide a complete description of the method used by the Company for verifying that bad order car repairs which have been billed by the railroads actually were necessary and actually were performed.

Schedule I-20: Fuel Management Travel

This schedule shall include expenses incurred for overnight travel to non-company facilities and charged to any reconcilable fuel account during the reconciliation period. The schedule will consist of monthly expenses, in dollars, for the utility and separately for each affiliate of the utility.

Workpapers: Provide the utility's employee travel policy.

Workpapers: For each utility employee, affiliate employee, or consultant who incurred fuel-related travel expenses charged to any reconcilable fuel account during the reconciliation period, provide:

1. Name of individual.
2. Affiliation of individual.
3. Number of travel days.
4. Number of days of lodging expense.
5. Total reported expense.

Schedule I-21: Fuel Management

This schedule shall present a summary of all significant activities undertaken by the utility's fuel planning, procurement, or management organizations since its last fuel reconciliation which were intended to reduce fuel, fuel-related, or purchased power energy costs. Include the corresponding benefits associated with the activities.

Workpapers: Provide documentation to support the activities described in this schedule.

Schedule I-22: Fuel Cost Over/Under Recovery

This schedule shall begin with the deferred fuel balance and interest balance, as approved in the Company's last fuel reconciliation. This schedule shall present an analysis of the adjusted monthly booked over/under recovery of fuel costs for the Texas jurisdiction since the date of the company's last reconciliation through the last month for which reconciliation is requested. This analysis shall include monthly entries to account 186 (Deferred Fuel) as reported to the Commission on the monthly fuel cost reports adjusted for any corrections to the monthly booked amounts. Include in this schedule all

pertinent footnotes and information, including information regarding any corrections to booked amounts. Separate or separately identify refunded amounts. Also, separate or separately identify amounts applied to deferred fuel and amounts applied to interest. For companies allocating fuel costs by jurisdiction, a detailed disclosure of the allocation procedure shall be included. Provide the information for this schedule on disk in Lotus 1-2-3 format.

SCHEDULE J

Table of Contents

J: Financial Statements
J-1: Reconciliation: Total Company to Total Electric
J-2: Consolidated Financial Statements

Schedule J: Financial Statements

The following schedules shall include all financial statements currently considered necessary for fair presentation of the utility's financial position in accordance with generally accepted accounting principles as applicable to regulated utilities (e.g., Balance Sheet, Income Statement, Statement of Cash Flows, etc.). These statements shall cover the test year period as indicated in the rate change request and shall reflect both the test year amounts and the amounts for the twelve months immediately preceding the test year. All footnotes required for a fair presentation of such statements shall be included.

Schedule J-1: Reconciliation - Total Company to Total Electric

This schedule shall present reconciliations of the balance sheet and, separately, the income statement presented on a Total Company basis in Schedule J with the same information presented on a Total Electric basis. Adjustments necessary for these reconciliations shall be fully explained on this schedule.

Schedule J-2: Consolidated Financial Statements

In addition, if the Company is a member or division of a group of companies or another company, consolidated financial statements shall be presented.

SCHEDULE K

Table of Contents

K: Financial Information (Investor-Owned Utilities)

- K-1: Weighted Average Cost of Capital
- K-2: Weighted Average Cost of Preferred Stock
- K-3: Weighted Average Cost of Debt
- K-4: Notes Payable
- K-5: Security Issuance Restrictions
- K-6: Financial Ratios
- K-7: Capital Requirements and Acquisition Plan
- K-8: Historical Growth in Earnings, Dividends, and Book Value
- K-9: Rating Agency Reports

Schedule K: Financial Information (Investor-Owned Utilities)

Schedule K-1: Weighted Average Cost of Capital

This schedule shall provide the utility's claimed overall rate of return as a weighted average of each class of capital based upon the utility's capitalization at the end of the test year along with any pro-forma adjustments. The cost of debt capital, preferred stock capital, the claimed return on stockholders' equity, and the component amounts of each class of capital shall be presented and must agree with supporting Schedules K-2, K-3, and K-4 (if inclusion of notes payable in the capital structure is requested). In addition, this schedule shall present the overall rate of return claimed by the utility on the original cost rate base and the resulting total claimed return (capital cost) expressed in dollars. The company shall provide testimony detailing the utility's determination of a fair return to stockholder's equity.

Schedule K-2: Weighted Average Cost of Preferred Stock (see attached form)

This schedule shall provide the weighted average cost of preferred stock capital in the same format as the attached example. This schedule shall also be provided on diskette as specified in general instruction 3. List each stock issue for each class and series of preferred stock outstanding according to the balance sheet as of the end of the test year. Preferred stock issued since the end of the test year, but prior to filing, shall be included in the schedule and footnoted. In addition, this schedule will provide a description of the accounting method used to record issuance expenses, premiums or discounts at issuance, gains or losses on stock redemptions, and annual amortization of such amounts for ratemaking purposes as well as financial reporting purposes.

Additional Instructions:

1. Provide a sinking fund schedule for each issue requiring mandatory redemptions specifying the date and amount of each redemption.

2. Provide publicly available information regarding anticipated changes to preferred stock balances for the twelve-month period following the test year (other than scheduled current redemptions).

3. The cost of money calculated in column "L" on page 1 will be the dividend rate (column C) divided by the net proceeds as a percent of par value or stated value (column J) for issues not subject to mandatory redemptions and issues with variable dividend rates. For fixed-rate preferred stock issues with mandatory redemption, the cost of money should reflect the yield to maturity method (YTM) for each issue. The YTM shall be calculated based on the issuance date, redemption date, sinking fund requirements, dividend rate, the par value or stated value, and net proceeds at issuance.

4. For each variable rate issue, provide a schedule showing the dates when dividend rates will be adjusted during the twelve month period following the test year.

5. Gains or losses on redeemed stock that are not associated with a particular refunding issue may be listed at the bottom of the schedule, with an appropriate adjustment to column S (by the unamortized balance of the gain or loss). The weighted cost of preferred stock calculated in column M may be adjusted through additional calculations which incorporate an "annual requirements" approach:

   Annual Requirement = Preferred Stock Balance (column S) x Weighted Cost of Preferred (column M).

   Adjusted Annual Requirement = Annual Requirement - Amortization of Gain (Loss) on Redeemed Stock.

   Adjusted Preferred Stock Balance = Preferred Stock Balance (column S) + Unamortized Gain (Loss) on Redeemed Stock.

   Adjusted Cost of Preferred Stock = Adjusted Annual Requirement / Adjusted Preferred Stock Balance.

Schedule K-3: Weighted Average Cost of Debt (see attached form)

Provide a schedule of the weighted average cost of long-term debt capital in the same format as the attached example. This schedule shall also be provided on diskette. List each debt issue for each class and series of long-term debt outstanding according to the balance sheet as of the end of the test year. Debt issued since the end of the test year, but prior to filing, shall be included in the schedule and footnoted. Capital lease obligations shall only be included if the recovery of lease payments is not being requested through operating expense. The balance of any capital leases removed from the debt structure shall be footnoted.

Additional Instructions:

1. Provide a sinking fund schedule for each issue that has a sinking fund specifying the date and amount of each payment.

2. Provide publicly available information regarding anticipated changes to the debt balance for the twelve-month period following the test year (other than scheduled current maturities).

3. Calculation of the cost of debt in column "M" on page 1 shall reflect the yield to maturity for all fixed rate issues. The yield to maturity shall be determined by reference to any generally accepted table of bond yields, or a calculator with appropriate capability, and should be a function of the issuance date, maturity date, sinking fund requirement (if any), interest rate, the principal amount, and net proceeds at issuance. For variable rate debt issues, the cost of debt is the interest rate divided by net proceeds as a percent of par value. For capital lease obligations, the cost of debt shall be the effective annual interest rate as determined in accordance with generally accepted accounting principles.

4. For each variable rate issue, provide a schedule showing the dates when interest rates will be adjusted during the twelve month period following the test year. Also indicate whether the rate will be based solely on market conditions, whether it is a negotiated rate, or whether it is tied to a separate benchmark rate (Prime, LIBOR, etc.).

5. For pollution control bonds, state the principal amount net of any funds held by trustee, and footnote the amount held by trustee.

6. Gains or losses on reacquired debt that are not associated with a particular refunding issue may be listed at the bottom of the schedule, with an appropriate adjustment to column T (by the unamortized balance of the gain or loss). The weighted cost of debt calculated in column N may be adjusted through additional calculations incorporating an "annual requirements" approach:

   Annual Requirement = Debt Balance (column T) x Weighted Cost of Debt (column N).

   Adjusted Annual Requirement = Annual Requirement - Amortization of Gain (Loss) on Reacquired Debt.

   Adjusted Debt Balance = Debt Balance (column T) + Unamortized Gain (Loss) on Reacquired Debt.

   Adjusted Cost of Debt = Adjusted Annual Requirement / Adjusted Debt Balance.

<u>Schedule K-4: Notes Payable (see attached form)</u>

This schedule shall provide information pertaining to the utility's notes payable, even if notes payable are not included in the capital structure provided in Schedule K-1. The schedule shall contain a listing of notes outstanding at the end of the test year, including each note's maturity date, face amount, and interest rate. A calculation of the weighted average cost of notes outstanding shall also be provided. In addition, a schedule of the amount of notes payable outstanding at the end of each quarter for the past two years shall be provided. Finally, the schedule shall include a description of any significant changes anticipated in the balance of notes payable during the twelve month period following the test year.

Schedule K-5: Security Issuance Restrictions

This schedule shall provide a description and calculation of the most restrictive financial tests as of the end of the test year pertaining to the issuance of securities or the maintenance of banking lines of credit. For each class of securities (first mortgage bonds, unsecured debentures, commercial paper, preferred stock, etc.) or line of credit, provide a description of these financial tests (interest coverage, fixed charge coverage, maintenance of shareholders' equity, etc.) and copies of the relevant language contained in the governing documents (mortgage agreements, articles of incorporation, credit agreements, etc.) For each financial test, provide a calculation of the relevant financial ratio as of the end of the test year and the most recent fiscal year, including all supporting data. In addition, projections of each financial test shall be provided for three fiscal years assuming full requested rate relief is granted and, separately, assuming no rate relief is granted.

Schedule K-6: Financial Ratios (see attached form)

This schedule shall provide historical financial ratios for the test year and the five fiscal years preceding the test year in the same format as the attached example, using the formulas and definitions detailed in the example. Utilities that have subsidiaries should provide ratios on a stand alone and consolidated basis. Supporting calculations for each ratio shall be provided. Additionally, the same ratios shall be projected for the three fiscal years following the test year assuming the full requested rate relief is granted. Five years of projections shall be provided by utilities subject to rate moderation plans, with estimated future rate changes incorporated in the projections and footnoted. The projected ratios shall be consistent with and incorporate the capital requirements and acquisition plan from Schedule K-7. The same ratios shall also be provided for the rate year (12 month period following implementation of requested rates) assuming full requested rate relief is granted and, separately, assuming no rate relief is granted. Pro-forma financial statements in sufficient detail to calculate the projected ratios shall be provided along with an explanation of all assumptions used to derive the pro-forma statements.

Schedule K-7: Capital Requirements and Acquisition Plan (see attached form)

This schedule shall provide estimates of the requirements for and sources of future capital for three or five fiscal years following the test year consistent with Schedule K-6. Provide detailed explanations of all assumptions and estimates used. Actual requirements and sources of capital for the most recent fiscal year shall also be provided.

Schedule K-8: Historical Growth in Earnings, Dividends, and Book Value (see attached form)

This schedule shall provide historical financial information necessary to calculate earnings per share (EPS), dividends per share (DPS), and book value per share (BVPS) over the previous 16 fiscal years. The weighted average number of shares shall be adjusted for stock splits. Compound growth rates shall also be provided for these measures over the most recent five, ten, and fifteen year periods. In addition, average values for return on equity (ROE) and earnings retention shall be provided for these same time periods. The amount of any non-recurring gains or losses shall be provided for each year along with a brief description of the non-recurring event. A calculation of the year-end market-to-book ratio shall also be provided for each year. If the utility is a wholly-owned subsidiary, the information shall be provided for the parent company, and additionally, columns (A) through (J) and (S) through (U) shall be provided for the utility subisidiary.

Schedule K-9: Rating Agency Reports

Provide a copy of all credit rating analyses or investment reports on the utility and its parent company published during the most recent twelve-month period and in the possession of the utility. If unable to provide a copy due to copyright law restrictions, provide the date and source of the report. This shall include, but is not limited to, reports by Moody's, Standard & Poor's, Fitch Investor's Service, and Duff and Phelps.

SCHEDULE L

Table of Contents

L: Financial Information (River Authorities)

L-1: Historical Financial Performance
L-2: Financial Forecast
L-3: Capital Expenditures and Construction Forecasts
L-4: Debt Service Requirements
L-5: Interest Income
L-6: Debt Rating Analyses
L-7: Debt Covenants
L-8: Official Statement
L-9: Computer Models

Schedule L: Financial Information (River Authorities)

Schedule L-1: Historical Financial Performance

This schedule shall include a five year financial summary showing operating revenues and expenses, operating income, depreciation, interest income, debt service, calculation of debt service coverage ratio, retained earnings and contributed capital, total debt (by category), total capitalization, equity-to-capitalization ratio, current and quick ratios (as defined below), and the balance sheet amounts needed for these ratios. This schedule shall also include a copy of the utility's most recent annual report.

Current Ratio: $\frac{\text{Current Assets}}{\text{Current Liabilities}}$

Quick Ratio: $\frac{\text{Cash + Marketable Securities + Receivables}}{\text{Current Liabilities}}$

Schedule L-2: Financial Forecast

This schedule shall include a five year projection (beginning with the most recent fiscal year) of sources and uses of funds, debt service coverage, and equity-to-capitalization assuming that the requested rate relief is granted. Provide all assumptions used and supporting calculations.

Schedule L-3: Capital Expenditures and Construction Forecasts

Provide all existing forecasts of capital expenditures and construction outlays (production, transmission, distribution, other) for the next 5 to 10 years. Such forecasts may have been included in the utility's most recent bond indenture, in the most recent financial forecast, or in the most recent capital budget.

Schedule L-4: Debt Service Requirements

This schedule shall include a detailed list of debt issues outstanding at the end of the test year by category (for example: priority bonds, priority refunding, junior lien, adjustable rate, commercial paper, etc.), showing principal amount, interest rate, issuance date, and maturity date. Debt issued after the test year may be included, but must be shown as a pro forma adjustment. For variable rate debt, provide details on the timing of interest rate adjustments and the method used in setting new rates. List for each debt issue the payments of principal and interest (separate) for the test year and

Schedule L-5: Interest Income

This schedule shall list all funds by type, providing a description of each fund and its investment objectives. For each fund, provide the monthly balance for the most recent 12 months. In addition, provide a detailed list of all investments in each fund for the most recent month available at the time of filing. This list shall identify the dollar amount of each investment, type of investment (treasury note, certificate of deposit, etc.), the purchase date and maturity date, the interest rate, and the yield-to-maturity (if different from the stated interest rate).

Schedule L-6: Debt Rating Analyses

Provide any debt rating reports or analyses on the utility published by Standard & Poor's, Moody's, or other debt rating firms during the past 12 months.

Schedule L-7: Debt Covenants

Provide excerpts from bond indentures and other documents which describe the relevant debt covenants regarding minimum debt service coverage and other financial criteria to be met by the utility.

Schedule L-8: Official Statement

Provide a copy of the official statement for the utility's most recent bond issuance.

Schedule L-9: Computer Models

Provide hardcopies of the data and computer coding used to generate the financial forecast in Schedule L-2. If the schedules listed in L-1 through L-5 were prepared using any of the software listed in general instruction #3 or personal computer modeling software, provide copies of those spreadsheets or models and data files on diskette.

SCHEDULE M

Table of Contents

M: Nuclear Plant Decommissioning
M-1: Decommissioning Information
M-2: Decommissioning Funding Plan

Schedule M: Nuclear Plant Decommissioning

Schedule M-1: Decommissioning Information

This schedule shall provide data concerning each decommissioning fund the utility has established or proposes to establish. The utility shall identify for each plant or unit:

1. General Information

   a. The plant and/or unit(s) covered by each fund.

   b. The commercial operation date.

   c. The estimated service life of the unit.

   d. The date the operating license expires.

   e. Identity of decommissioning fund trustee and fund manager(s) (if any).

   f. Provide the portion of the trust agreement that demonstrates the trust is irrevocable.

   g. State the percentage of the fund that is "qualified" under Internal Revenue Code Section 468A. Provide the most recently approved schedule of ruling amounts.

   h. Provide the investment objectives or guidelines given to the fund manager(s) by the company.

   i. Provide the current fee agreements with trustee and fund manager(s).

2. Decommissioning Cost

   j. The total estimated cost of decommissioning each plant or unit in current dollars. "Current dollars" are defined as the dollar value as of the most recent site-specific decommissioning study or redetermination as required by Substantive Rule 23.21(b)(1)(F). Specify the year used to establish the estimate's present value of decommissioning costs.

   k. If the utility is responsible for less than 100 percent of the decommissioning costs, state the utility's percentage of responsibility for decommissioning each unit and its total estimated decommissioning cost for each unit in current dollars, consistent with part (o).

   l. The date decommissioning is scheduled to begin for each unit.

   m. Length of time estimated to decommission each unit. Provide a schedule showing the estimated length of each major phase of the decommissioning process as well as the time estimate for the entire decommissioning process.

   n. Estimated rate of escalation of decommissioning costs. Provide the escalation rate used to determine the future cost of decommissioning. Analysis and documentation supporting the determination of the appropriate escalation rate shall be provided in this schedule or in testimony.

o. Schedule of the utility's estimated annual decommissioning expenditures during the decommissioning process in current dollars and future dollars. "Current dollars" are as defined in (j). "Future dollars" are defined to mean the future value of the expenditure based on the escalation rate from (n) and the number of years between the cost estimate date from (j) and the expenditure date. If the expenditures differ from the most recent cost study or redetermination, please explain the variation.

3. Decommissioning Funding

p. Funding method proposed (straightline, inflation adjusted, etc.).

q. The date decommissioning funding began or is expected to begin.

r. Actual and planned accumulations in the decommissioning fund as of the end of the test year. "Planned fund accumulations" are defined to be the projected accumulation at the end of the test year based on the funding assumptions adopted by the Commission in the company's last rate case. All assumptions shall be stated.

s. Computation of administrative fees paid during the test year, or most recent fiscal year.

t. Annual return earned to date on the investment of decommissioning funds. Show the calculation if the return is net of trustee fees and taxes.

u. Estimate of annual yield which will be earned through the decommissioning process. Provide analysis and documentation which supports the determination of estimated future yield in this schedule or in testimony.

v. Provide assumptions regarding the timing of contributions, earnings, and decommissioning outlays used to prepare Schedule M-2.

w. Provide a description of the taxes paid on each fund and the assumptions used to estimate future taxes.

Schedule M-2: Decommissioning Funding Plan (see attached form)

This schedule shall provide the accumulated fund balance on each decommissioning fund the utility has established or proposes to establish on a year by year basis. This schedule shall also be provided on diskette. The schedule shall be in the same format as the attached example, and shall include the following:

1. Actual and requested annual contributions to the decommissioning fund.

2. Actual and projected administrative fees.

3. Actual and projected earnings on decommissioning funds. Projected interest shall be based on estimated yield from Schedule M-1, part (U).

4. If the fund has taxable earnings or contributions, provide actual and projected tax payments.

5. Estimated decommissioning outlays based on the future value of expenditures detailed in Schedule M-1, part (O).

6. Actual and projected accumulated fund balances by year.

This schedule shall differentiate the amounts which have actually occurred to date and those that are projections.

SCHEDULE N

Table of Contents

N: Energy Efficiency Plan
- N-1: Demand-Side Management Program Status
- N-2: Demand-Side Management Program Costs
  - N-2.1: Costs by Account Number
  - N-2.2: Costs by Type of Expenditure
  - N-2.3: Capitalization
  - N-2.4: Advertising
  - N-2.5: Consulting Services
  - N-2.6: Studies and Research
  - N-2.7: Test Year Adjustments
  - N-2.8: Pro-Rated Overhead Costs
  - N-2.9: Historical and Budgeted Costs
  - N-2.10: Allocation of Costs
- N-3: Demand-Side Management Program Impacts
  - N-3.1: Participation
  - N-3.2: Peak Demand and Energy Impact
  - N-3.3: Rate Year Impact
  - N-3.4: Impact on Generating Facilities
- N-4: Demand-Side Management Studies and Research
  - N-4.1: Test Year Studies and Research
  - N-4.2: Current Studies and Research
- N-5: Energy Efficiency Plan Updates
- N-6: Energy Efficiency Plan

Schedule N: Energy Efficiency Plan

Notes for all subparts of Schedule N:

The names assigned to demand-side management activities must be consistently applied throughout the Rate Filing Package, the Energy Efficiency Plan, and the associated testimony. If any of the information requested in Schedule N is located in the Energy Efficiency Plan, please so state. It is not necessary to duplicate existing information.

Definition: "Demand-side management" (DSM) refers to: (i) customer information and demonstration programs which support the corporate energy efficiency goal, (ii) energy audit programs and related technical services, (iii) conservation programs, (iv) load management programs, (v) sales promotion programs, (vi) tariffs which influence the timing or magnitude of customer energy usage, (vii) DSM pilot or test activities, and (viii) any other customer-related activity which supports the corporate energy efficiency goal. Applicable tariffs (in "(vi)" above) include, but are not limited to, time-of-day tariffs, load retention tariffs, interruptible/curtailable service tariffs, economic development tariffs, real-time pricing tariffs, tariffs which encourage participation in other DSM programs, other tariffs classified as strategic rates, and any rate riders which perform these functions.

Schedule N-1: Demand-Side Management Program Status

Provide a list of the utility's DSM programs. Include programs offered from the beginning of the test year (recent and current programs) through the end of the rate year (proposed programs). Indicate the status of each program: (a) at the beginning of the test year, (b) at the end of the test year, and (c) as of the date of filing the rate application. In addition, indicate what the status of each program will be during the proposed rate year. Interconnected multijurisdictional utilities must provide all data for the State of Texas and for the total system.

Schedule N-2: Demand-Side Management Program Costs

Notes for all subparts of Schedule N-2:

All overhead costs (such as administration, research and development, studies and surveys) should be assigned to DSM programs.

Interconnected multijurisdictional utilities must provide all data for the State of Texas and for the total system.

Schedule N-2.1: Costs by Account Number

Provide test year expenditures by DSM program and by FERC account number: (i) as booked, and (ii) as adjusted. Show the total for each DSM program.

Schedule N-2.2: Costs by Type of Expenditure

Provide test year expenditures by DSM program and by type of expenditure (including program development, incentives, equipment, advertising, implementation, and program evaluation): (i) as booked, and (ii) as adjusted. Show the total for each DSM program.

Schedule N-2.3: Capitalization

Report the monthly capitalized DSM program accumulations by program since program inception through the end of the test year.

Report the monthly amortization or depreciation amounts by program since program inception through the end of the test year.

Schedule N-2.4: Advertising

Provide the test year advertising expenditures by DSM program: (i) as booked, and (ii) as adjusted if not explicitly displayed in a previous section.

Schedule N-2.5: Consulting Services

Provide the test year consulting service expenditures by DSM program: (i) as booked, and (ii) as adjusted if not explicitly displayed in a previous section.

Schedule N-2.6: Studies and Research

Provide the test year studies and research expenditures by DSM program: (i) as booked, and (ii) as adjusted if not explicitly displayed in a previous section.

Schedule N-2.7: Test Year Adjustments

Describe the reasons for each adjustment to test year DSM program expenditure.

Schedule N-2.8: Pro-Rated Overhead Costs

Provide a methodology for pro-rating all unassigned overhead costs which can reasonably be allocated to each DSM program. State the residual unassigned overhead costs.

Schedule N-2.9: Historical and Budgeted Costs

Provide the historical DSM program expenditures (by program) for the past two complete calendar or fiscal years.

Provide the budgeted or projected DSM program expenditures (by program) for the current and next two complete calendar or fiscal years.

Schedule N-2.10: Allocation of Costs

Describe how the test year DSM program expenditures have been functionalized (production, transmission, distribution, general), classified (demand, energy, customer), and allocated by FERC account number.

Schedule N-3: Demand-Side Management Program Impacts

Schedule N-3.1: Participation

Provide the number of test year participants by program. If the term "participants" includes entities other than customers (for example, trade allies or units of equipment installed), please define the term.

Schedule N-3.2: Peak Demand and Energy Impact

Provide the test year coincident-peak-demand and energy impact by program and month.

Schedule N-3.3: Rate Year Impact

Provide the coincident-peak-demand and monthly energy impact for the proposed rate year and an additional period of 24 months beginning no later than the end of the rate year.

Schedule N-3.4: Impact on Generating Facilities

1. Indicate whether, and by how much, the DSM programs permitted the utility to reduce reliance on less efficient generating facilities.

2. Indicate whether, and by how much, the DSM programs permitted the utility to offset the need for new generating facilities.

3. Indicate whether, and by how much, the DSM programs reduced (or increased) the need for baseload capacity.

Schedule N-4: Demand-Side Management Studies and Research

Schedule N-4.1: Test Year Studies and Research

Provide a brief description of test year studies and research which support the development, implementation, and/or evaluation of DSM programs.

Schedule N-4.2: Current Studies and Research

Provide a brief description of current studies and research which support the development, implementation, and/or evaluation of DSM programs.

Schedule N-5: Energy Efficiency Plan Updates

Attach all updates to the official Energy Efficiency Plan. Provide a description of each non-trivial update or correction. Indicate whether these updates are merely informative or whether they are replacement pages to the official Energy Efficiency Plan.

Schedule N-6: Energy Efficiency Plan

Provide a copy of the official Energy Efficiency Plan as required by Substantive Rule 23.22(c).

SCHEDULE O

Table of Contents

O: Key Operating Statistics

- O-1: Summary of Test Year Adjustments
  - O-1.1: Test Year Data by Rate Class
  - O-1.2: Monthly Data by Rate Class
  - O-1.3: Unadjusted Test Year Data by Rate Class
  - O-1.4: Monthly Adjusted Test Year Data by Rate Class
  - O-1.5: System Information
  - O-1.6: System Load Factor
  - O-1.7: Adjustments to Billing Demand
  - O-1.8: Operating Statistics Narrative
  - O-1.9: Peak Demand by Rate Class
  - O-1.10: Break Down of Rate Class Sales
- O-2: Model Analysis Results
  - O-2.1: Model Information
  - O-2.2: Model Data
  - O-2.3: Raw Model Data
- O-3: Customer Adjustments
  - O-3.1: Number of Customers
  - O-3.2: Customer Adjustment Methodology
  - O-3.3: Other Customer Adjustment Information
- O-4: Revenue Impacts of Adjustments
  - O-4.1: kWh Sales and kW Demand
  - O-4.2: Revenue Methodologies
- O-5: Variability of Average Fuel Costs with kWh Sales
- O-6: Net Energy for Load
  - O-6.1: Unadjusted kWh Sales by Month of the Test Year
  - O-6.2: Adjusted kWh Sales Data
  - O-6.3: System Line Loss Calculations
- O-7: Rate Year Sales and Demand Forecast
  - O-7.1: Sales and Demand Data
  - O-7.2: Historical Sales Data
- O-8: Weather Data
  - O-8.1: Historical Weather Data
  - O-8.2: Historical Weather Data after Weighting and Billing Cycle Adjustments
  - O-8.3: Normal Heating and Cooling Degree Days
  - O-8.4: 65°F Base Temperature Responses
- O-9: Rate Year Forecast Models
  - O-9.1: Rate Year Forecast Model Information
  - O-9.2: Model Data
  - O-9.3: Raw Model Data
- O-10: Economic and Demographic Data
  - O-10.1: Historical Data
  - O-10.2: Personal Income Data
  - O-10.3: Price of Electricity

Schedule O: Key Operating Statistics

General Instructions:

If a jurisdictional allocation is performed in the cost of service study, provide Schedule O information on a total utility, Texas, and other jurisdiction basis unless otherwise indicated. If no allocation is performed, provide all Schedule O information for the Texas jurisdiction only.

Provide requested diskette data on IBM-compatible computer diskettes in LOTUS 1-2-3 worksheet or print files. If LOTUS 1-2-3 is unavailable, provide diskette data in ASCII format. All schedules shall be identical in format to their counterparts in the rate filing package including all formulated cells. All data series shall be in column vector form, that is, one data series per column. Clearly label each data series. If so indicated, information may represent estimates if actual data are not available.

Schedule O-1: Summary of Test Year Adjustments

Schedules O-1.1 and O-1.2 shall be provided in both hardcopy and diskette formats.

Schedule O-1.1: Test Year Data by Rate Class

Provide the following test year data by rate class:

1. Average number of customers.
2. Year end number of customers.
3. Test year adjusted number of customers.
4. Test year kWh (unadjusted) sales.
5. Increase or decrease in kWh sales due to adjustment for abnormal weather.
6. Increase or decrease in kWh sales due to adjustment for changes in customer composition and/or for changes in the number of customers.
7. Increase or decrease in kWh sales due to adjustments other than for the effects of weather and customers (e.g. reclassification of customers), reflecting each adjustment separately.
8. Total adjusted kWh sales.

If adjustments to these are performed by geographic divisions, provide the data by division.

Schedule O-1.2: Monthly Data by Rate Class

Schedule O-1.3: Unadjusted Test Year Data by Rate Class

Information supplied in Schedule O-1.3 may represent estimates if the Company is unable to provide actual data. If estimates are used, explain the basis for the estimates.

Provide the following unadjusted test year data by rate class for each month of the test year:

1. Coincident peaks at the source (busbar)* and at the meter.
2. Non-coincident (class) peaks at the source (busbar) and at the meter.
3. Energy sales at the source (busbar).
4. Energy sales by voltage level at the meter.
5. Monthly class coincidence and load factors based on load research analysis for the test year and, if the Company is able to provide these data, for the three previous years.

Schedule O-1.4: Monthly Adjusted Test Year Data by Rate Class

Information supplied in Schedule O-1.4 may represent estimates if the Company is unable to provide actual data. If estimates are used, explain the basis for the estimate(s).

Provide the following adjusted test year data by rate class for each month of the test year.

1. Coincident peaks at the source (busbar) and at the meter.
2. Non-coincident (class) peaks at the source (busbar) and at the meter.
3. Energy sales at the source (busbar).
4. Energy sales by voltage level at the meter.
5. Monthly class coincidence and load factors based on load research analysis for the test year and, if records allow, for the three previous years.

Schedule O-1.5: System Information

Provide the following data by month for the test year and the three years immediately preceding the test year.

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* For utilities which purchase the majority of their energy, "at the source" this shall be calculated as at the point of delivery plus any specific losses charged for the transactions.

1. Net system capacity (owned dependable capacity).

2. Unavailable capacity due to scheduled maintenance.

3. Net available dependable capacity: [(1)-(2) above].

4. System peak demand denoting date, day of the week, and hour.

5. Reserve (not taking into account unavailable capacity due to scheduled maintenance): [(1)-(4) above].

6. Reserve (taking into account unavailable capacity due to scheduled maintenance): [(3)-(4) above].

Schedule O-1.6: System Load Factor

Provide the system load factor for the test year and for each month of the test year.

Schedule O-1.7: Adjustments to Billing Demand

For the Texas jurisdiction only, provide adjusted kW billing demand, any adjustments made to test year kW billing demand, and the unadjusted kW billing demands to which these adjustments are performed. Provide these data by rate class.

Schedule O-1.8: Operating Statistics Narrative

Provide a narrative explanation for all adjustments made to test year operating statistics provided above in Schedule O-1.

Schedule O-1.9: Peak Demand by Rate Class

Provide total system and Texas, if applicable, peak demand by rate class for the test year and for each month of the test year.

Schedule O-1.10: Break Down of Rate Class Sales

Using unadjusted test year kWh, provide the total system and Texas, if applicable, percentage breakdown of rate class sales in each revenue class.

Schedule O-2: Model Analysis Results

Provide the following information in Schedule O-2.1 for any models used to derive adjustments to the test year operating statistics provided in Schedule O-1, both before and after any corrective procedures (e.g., for autocorrelation) are applied. Clearly identify and describe any corrective procedures applied to the models.

Schedule O-2.1: Model Information

Furnish the following for each model used to derive adjustments to the test year operating statistics provided in Schedule O-1.

1. The name and version number of any computer econometric or statistical packages used to develop the Company's models.

2. A statement, by model, of the functional form of each of the equations including:

   a. The estimated coefficients, their standard errors, and t-statistics.

   b. The R-squared and Adjusted R-squared.

   c. The Durbin-Watson "d" statistic and any other statistic used to estimate the degree of autocorrelation in the disturbance terms.

   d. The sum of squared residuals.

   e. The standard error.

   f. The number of observations used in the analysis.

   g. The F-statistic.

   h. The sample period and periodicity of each model.

   i. A description of each variable used in each model including any logic or calculations used to derive the variables.

Schedule O-2.2: Model Data

Provide Schedules O-2.2 and O-2.3 in both hardcopy and diskette formats. The variables and the periodicity of the variables shall match the response in Schedule O-2.1. Using the following format, provide all data used by the Company to develop the models in Schedule O-2.1. Clearly identify each equation and each variable used in each model. Provide each variable in the final form in which it is

A	B	C	D	ETC.
DATES	FIRST VARIABLE	SECOND VARIABLE	THIRD VARIABLE	

Schedule O-2.3: Raw Model Data

Provide Schedules O-2.2 and O-2.3 in both hardcopy and diskette formats. The variables and the periodicity of the variables shall match the response in Schedule O-2.1. If not already provided in Schedule O-2.2, and using a similar worksheet and diskette format, furnish all variables in their raw form, prior to any transformations. Provide all indices used to deflate data series.

Schedule O-3: Customer Adjustments

Schedule O-3.1: Number of Customers

Provide monthly test year number of customers by rate class. Please provide this data for the three years prior to the test year. Also provide monthly data by jurisdiction, if applicable.

Schedule O-3.2: Customer Adjustment Methodology

For each rate class, explain the methodology by which customer adjustments are performed. Provide sample calculations for each rate class.

Schedule O-3.3: Other Customer Adjustment Information

Provide all data necessary to reproduce the proposed customer adjustments, if not already provided in Schedule O-3.1 above.

Schedule O-4: Revenue Impacts of Adjustments

Schedule O-4.1: kWh Sales and kW Demand

Provide the following test year data on revenue impacts of kWh sales and kW demand adjustments by rate class. Also provide data by jurisdiction if kWh sales and kW demand adjustments are performed on this basis. The total adjusted revenues provided in this schedule shall correspond to the total

adjusted revenues in schedule Q-7.* For items 1 through 9 below, show fuel and non-fuel components separately.

1. Unadjusted test year revenues.

2. Revenue associated with any rate annualization adjustments.

3. Revenues associated with kWh customer adjustments.

4. Revenues associated with kW customer adjustments.

5. Revenues associated with kWh weather adjustments.

6. Revenues associated with kW weather adjustments.

7. Revenues associated with other kWh adjustments, showing the revenues associated with each adjustment individually.

8. Revenues associated with other kW adjustments, showing the revenues associated with each adjustment individually.

9. Total adjusted revenue.

Schedule O-4.2: Revenue Methodologies

Provide a narrative explanation of the methodologies used to calculate the revenue items in Schedule O-4.1.

Schedule O-5: Variability of Average Fuel Costs with kWh Sales

Provide the average cost per kWh for fuel at the following sales levels:

1. Total system unadjusted kWh sales.

2. Total system adjusted kWh sales.

Schedule O-6: Net Energy for Load

Schedule O-6.1: Unadjusted kWh Sales by Month of the Test Year

1. Total system unadjusted kWh sales.

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* For utilities with multiple jurisdictions, information provided in Schedule Q-7 shall correspond to Texas retail revenues.

2. Total system line and transformer losses.

3. Any other adjustments needed to reconcile net energy for load with total system sales. Describe the nature of each adjustment and the method by which it was calculated.

4. Opportunity sales and other off-system sales.

5. Net energy for load (which is equal to total system generation and purchased power excluding opportunity sales and other off-system sales).

Schedule O-6.2: Adjusted kWh Sales Data

Provide the data in Schedule O-6.1 above using adjusted kWh sales.

Schedule O-6.3: System Line Loss Calculation

Provide total system line loss calculations.

Schedule O-7 Rate Year Sales and Demand Forecast

Schedules O-7.1 and O-7.2 shall be provided in both hardcopy and diskette formats. If the Company is unable to furnish data for Schedules O-7.1 and O-7.2 by rate class, so state, and provide by revenue class.

Schedule O-7.1: Sales and Demand Data

Provide, to the extent records allow, the following sales and demand forecasts on a monthly basis for the Company's proposed rate year through twenty-four months following the Company's proposed rate year:

1. kWh sales at the meter by rate class and by voltage level for the Texas jurisdiction.

2. kWh sales at the source (busbar) by rate class and by voltage level for the Texas jurisdiction.

3. Total system kWh sales at the source (busbar) and at the meter.

4. Coincident peak kW by rate class at the source (busbar) and at the meter for the Texas jurisdiction.

5. Noncoincident (class) peak kW by rate class at the source (busbar) and at the meter.

6. Total system peak kW at the source (busbar) and at the meter.

Schedule O-7.2: Historical Sales Data

Provide, to the extent records allow, at least twelve years (ending with the first month of the Company's proposed rate year) of the following monthly sales data. Identify all kWh sales which are not subject to the fuel factor calculation. Indicate the historical and forecasted time periods for each data series:

1. kWh sales at the meter by rate class and by voltage level for the Texas jurisdiction.
2. kWh sales at the source (busbar) by rate class and by voltage level for the Texas jurisdiction.
3. Total system kWh sales at the source (busbar) and at the meter.
4. Total system Off-system kWh sales at the source (busbar) and at the meter.

Schedule O-8: Weather Data

Schedule O-8 shall be provided in both hardcopy and diskette formats.

Schedule O-8.1: Historical Weather Data

Provide, to the extent records allow, at least twelve years of the following monthly weather data by weather station. Provide the name of each weather station and the applicable service territory. State how the degree days are defined including all calculations:

1. Actual heating degree days through the current time period.
2. Actual cooling degree days through the current time period.

Schedule O-8.2: Historical Weather Data after Weighting and Billing Cycle Adjustments

Furnish the data provided in Schedule O-8.1, after weighting and billing cycle adjustments. Provide, with examples, an explanation of the Company's weighting and billing cycle adjustment procedures. If the Company is unable to provide weighted weather data, furnish billing cycle adjusted data:

1. Actual heating degree days.
2. Actual cooling degree days.

Schedule O-8.3: Normal Heating and Cooling Degree Days

Furnish the following data provided in Schedules O-8.1 and O-8.2 for one year on a monthly basis:

1. Normal heating degree days.

2. Normal cooling degree days.

Schedule O-8.4: 65°F Base Temperature Responses

If not already provided in Schedules O-8.1, O-8.2, and O-8.3 above, furnish additional responses to these schedules using a 65°F base temperature.

Schedule O-9: Rate Year Forecast Models

Schedule O-9.1: Rate Year Forecast Model Information

Provide the following information in Schedule O-9.1 for the models both before and after any corrective procedures (e.g., for autocorrelation) are applied. Clearly identify and describe any corrective procedures applied to the models.

Furnish the following for each model used to derive rate year sales and demand forecasts provided in Schedules O-7.1, above.

1. The name and version number of any computer econometric, statistical, or end-use packages used to develop the Company's models.

2. A statement, by model, of the functional form of each of the equations including:

    a. The estimated coefficients, their standard errors, and t-statistics.

    b. The R-squared and Adjusted R-squared.

    c. The Durbin-Watson "d" statistic and any other statistic used to estimate the degree of autocorrelation in the disturbance terms.

    d. The sum of squared residuals.

    e. The standard error.

    f. The number of observations used in the analysis.

    g. The F-statistic.

    h. The sample period and periodicity of each model.

    i. A description of each variable used in each model including any logic or calculations

Schedule O-9.2: Model Data

Schedules O-9.2 and O-9.3 shall be provided in both hardcopy and diskette formats. The variables and the periodicity of the variables shall match the response in Schedule O-9.1. Using the following format, provide all data used by the Company to develop the models in Schedule O-9.1. Clearly identify each equation and each variable used in each model. Provide each variable in the final form in which it is used in each equation:

A	B	C	D	ETC.
DATES	FIRST VARIABLE	SECOND VARIABLE	THIRD VARIABLE	

Schedule O-9.3: Raw Model Data

Schedules O-9.2 and O-9.3 shall be provided in both hardcopy and diskette formats. The variables and the periodicity of the variables shall match the response in Schedule O-9.1. If not already provided in Schedule O-9.1 and using a similar worksheet and diskette format, furnish all variables in their raw form, prior to any transformations. Provide all indices used to deflate data series.

Schedule O-10: Economic and Demographic Data

Schedule O-10 shall be provided in both hardcopy and diskette formats.

Schedule O-10.1: Historical Data

Provide, to the extent records allow, at least fifteen years (ending twenty-four months beyond the last month of the Company's proposed rate year) of the following monthly data (or periodicity used) indicating the historical and forecasted time periods for each data series:

1. Number of customers.
2. Revenues from sales of electricity.
3. Population.

4. Total employment.

5. Total non-agricultural employment.

Schedule O-10.2: Personal Income Data

Provide, to the extent records allow, at least fifteen years (ending twenty-four months beyond the last month of the Company's proposed rate year) of the following monthly data. Define and provide the index used to convert the data from nominal to real. Indicate the historical and forecasted time periods for each data series:

1. Nominal personal income.

2. Real personal income.

Schedule O-10.3: Price of Electricity

Provide, to the extent records allow, at least fifteen years (ending twenty-four months beyond the last month of the Company's proposed rate year) of the following monthly data by rate class. State how the price variables are defined. Identify and provide the index used to convert the data from nominal to real. Indicate the historical and forecasted time periods for each data series:

1. Nominal price of electricity.

2. Real price of electricity.

SCHEDULE P

Table of Contents

P: Class Cost of Service Analysis

- P-1: Rate of Return
  - P-1.1: Proposed Rate Schedules/Proposed Classes
  - P-1.2: Existing Rate Schedules/Proposed Rate Classes
  - P-1.3: Existing Rate Schedules/Existing Rate Classes
  - P-1.4: Proposed Rate Schedules/Existing Rate Classes
  - P-1.5: Financial Data for Non-Investor-Owned Utilities
- P-2: Allocation of Revenue Deductions to Proposed Rate Classes
- P-3: Allocation of Rate Base to Proposed Rate Classes
- P-4: Separation of Expenses
- P-5: Separation of Rate Base
- P-6: Unit Cost Analysis
- P-7: Allocation Factors
- P-8: Classification Factors
- P-9: Demand and Energy Loss Factors
- P-10: Payroll Expense Distribution
- P-11: Distribution Plant Study
- P-12: Support for Allocation Methodology
- P-13: Summary of Changes in Allocation Factors

Schedule P: Class Cost of Service Analysis

The utility shall file an embedded cost of service study at an equal rate of return and workpapers necessary to support such a study. Schedules P-1 through P-11 (inclusive) shall also be filed on IBM-compatible computer diskettes in Lotus 123 worksheets or ".prn" files, or in ASCII format. The study shall show adjustments from present adjusted to proposed levels. In showing the adjustments from present adjusted levels to proposed levels, the present adjusted amounts shall be consistent with adjusted accounting and load data found in the current rate filing package.

Schedule P-1: Rate of Return

Rate class data included in the summaries shall include, but not necessarily be limited to, the following information:

1. Revenues from sales of electricity.
2. Other revenues.
3. Fuel factor revenues.
4. O&M expenses.
5. Depreciation and amortization expenses.
6. Taxes other than income taxes.
7. Provision for deferred taxes (where applicable).
8. Net investment tax credit adjustment (if applicable).
9. Federal income tax (if applicable).
10. Gross plant.
11. Reserve for depreciation.
12. Construction work in progress.
13. Plant held for future use.
14. Materials and supplies inventory.
15. Working cash.
16. Prepayments.

18. Accumulated deferred income taxes (if applicable).

19. Customer advances.

20. Property insurance and accident reserve.

21. Other items as needed.

Note (1): In certain cases, there may exist some ambiguity regarding the existing rate schedule under which customers in a proposed class should be billed. Such ambiguity would arise, for example, when existing classes "A" and "B" are combined into a proposed class "C." When the choice of the existing rate schedule is not clear, the utility shall make assumptions regarding the most appropriate existing rate schedule for use in this section's analysis. Any assumptions made shall be clearly stated in this section.

Note (2): Accounts 501, 518, and 547 should be separated into reconcilable and nonreconcilable cost components.

Schedule P-1.1: Proposed Rate Schedules/Proposed Rate Classes

Provide summaries of the rate of return and relative rate of return under proposed rate schedules using proposed rate classes.

Schedule P-1.2: Existing Rate Schedules/Proposed Rate Classes

Provide summaries of the rate of return and relative rate of return under existing rate schedules using proposed rate classes.

Schedule P-1.3: Existing Rate Schedules/Existing Rate Classes

Provide summaries of the rate of return and relative rate of return under existing rate schedules using existing rate classes.

Schedule P-1.4: Proposed Rate Schedules/Existing Rate Classes

Provide summaries of the rate of return and relative rate of return under proposed rate schedules using existing rate classes.

Schedule P-1.5: Financial Data for Non-Investor-Owned Utilities

Non-investor-owned electric utilities shall also provide the following financial data by rate class:

1. Total margins.

3. Times interest earned ratio (TIER).

4. Debt service coverage (DSC).

Schedule P-2: Allocation of Revenue Deductions to Proposed Rate Classes

Provide the allocation of the following to proposed rate classes:

1. O&M expense by FERC primary account.

2. Depreciation expense, consistent with the presentation in Schedules D-4.

3. Any other revenue deductions.

Note: All deductions from income used to develop return shall be included in the revenue deductions.

Note: All allocations shall be labeled in such a manner as to identify the basis for each cost allocation, and all allocators shall be thoroughly defined.

Schedule P-3: Allocation of Rate Base to Proposed Rate Classes

Provide the allocation of the following to proposed rate classes:

1. Gross plant or net plant by FERC primary account.

2. If gross plant was provided in response to 1., provide accumulated depreciation and amortization by major function and, if available, by FERC primary account.

3. Construction work in progress by major function.

4. Materials and supplies inventory by major function.

5. Working cash by major function.

6. Prepayments by major function.

7. Any other rate base items.

Note: All rate base components set forth on Schedule P-1 shall be identified on this schedule.

Note: All allocations shall be labeled in such a manner as to identify the basis for each cost allocation, and all allocators shall be thoroughly defined.

Schedule P-4: Separation of Expenses

Provide a separation of expenses by classification (e.g., demand, energy, customer). Identify revenue-related and directly assigned expenses as such.

Note: Care should be taken to ensure that the assignment of all expenses from accounts to classification is identified.

Note: Every classification of accounts shall be identified and labeled in such a manner as to identify the basis for each cost assignment. For example, it is necessary to identify and label the assignment of Account 583, Overhead Line Expense, to the demand and customer classifications, if applicable.

Schedule P-5: Separation of Rate Base

Provide a separation of each functional component of the rate base by classification (e.g., demand, energy, and customer). Identify revenue-related and directly assigned items as such.

Note: See notes applicable to Schedule P-4.

Schedule P-6: Unit Cost Analysis

Provide the following for return levels at present rates and proposed rates:

1. Unit component costs by classification by proposed rate classes.

2. Unit component costs by classification by existing rate classes.

Note: Component costs refer to classified revenue requirement by rate class. For example, dollars of demand, customer, and energy revenue requirement associated with the standard residential rate class.

Note: Unit component costs refer to average component costs expressed in dollars per billing kilowatt or in dollars per billing KVA (if applicable), per kilowatt-hour, and per customer.

Schedule P-7: Allocation Factors

1. Provide a listing of allocation factors and associated data which shall include the following information for every factor used to assign costs to a rate class:

   a. The designation of the allocation factor used in Schedules P-1, P-2, and P-3.

   b. A narrative description of the allocation factor if code designation is used.

   c. The relative (decimal representations of percentages) amounts constituting the

d. The absolute amounts constituting the factors. That is, the kW, kWh, LOLP, number of customers, or dollars, etc., that are used as the numerators and divisors in calculating the allocation factors in c. above.

2. Provide workpapers and a narrative explanation to support the calculation of each allocation factor listed in 1. above. To the extent that key operating statistics provided in Schedule O are employed in directly developing the allocation factors, workpapers shall be referenced directly to this data.

3. For each direct assignment of costs, provide a narrative description of the justification for such assignment.

Schedule P-8: Classification Factors

1. Provide a listing of classification factors which shall include the following information for every factor used to assign costs from a single account to more than one classification:

   a. The designation of the classification factor.

   b. The percent of total costs assigned to each classification.

2. Provide workpapers and a narrative explanation of the derivation of the classification factors provided in 1. above, as well as the rationale for the selection of each factor.

Schedule P-9: Demand and Energy Loss Factors

Provide a listing of the demand and energy loss factors used in the cost of service study, by rate class and/or customer class and by voltage level.

Schedule P-10: Payroll Expense Distribution

The test year adjusted payroll expense shall be reported by functional group and by FERC primary account.

Schedule P-11: Distribution Plant Study

The utility shall provide a distribution plant study by FERC primary account, showing:

1. Percentage split between primary and secondary cost components.

2. Percentage split between demand and customer cost components.

3. Number of transformers, their KVA ratings, and their respective original and/or replacement costs.

4. Number of meters and their original and/or replacement cost by rate group and by type of

5. Meter installation original and/or replacement cost by rate class and by type of meter.

Information supplied in this schedule may represent estimates if actual data is not available.

Schedule P-12: Support for Production Allocation Methodology

Provide the rationale for the selection of each allocation methodology used in the cost of service. The rationale may consist of a cost justification, a special study, and/or a narrative explanation with supporting workpapers.

Schedule P-13: Summary of Changes in Allocation Factors

Provide a summary schedule showing the allocation factors which differ from those approved in the utility's last rate case.

SCHEDULE Q

Table of Contents

Q: Rate Design

- Q-1: Revenue Summary
  - Q-1.1: Revenue Summary
- Q-2: Power Cost Recovery
- Q-3: Proposed Changes in Miscellaneous Charges
- Q-4: Rate Class Definition
  - Q-4.1: Present and Proposed Rate Classes
  - Q-4.2: Justification of Proposed Changes
- Q-5: Load Research Data
  - Q-5.1: Demand Data by Customer Class
  - Q-5.2: Demand, Consumption, and Customer Data by Strata
  - Q-5.3: Demand Estimates Methodology
- Q-6: Justification for Consumption Level-Based Rates
- Q-7: Proof of Revenue Statement
- Q-8: Rate Design Analysis Data
  - Q-8.1: Marginal and Average Cost Schedules
  - Q-8.2: Expected Annual Load Duration Curve
  - Q-8.3: Representative Marginal and Average Energy Costs
  - Q-8.4: Diurnal Load
  - Q-8.5: Billing Determinants
  - Q-8.6: Contract Prices
  - Q-8.7: Wholesale Tariffs
  - Q-8.8: Tariff Schedules
  - Q-8.9: Bill Comparisons

Schedule Q: Rate Design

Schedules Q-1, Q-1.1, and Q-7 shall be filed on IBM-compatible computer diskettes in Lotus 123 worksheets or ".prn" files, or in ASCII format.

Schedule Q-1: Revenue Summary

Provide the following in tabular form by rate class and for the system for the test year:

Column	1 -	Base rate revenue unadjusted.
Column	2 -	Base rate revenue adjusted.
Column	3 -	Base rate revenue under proposed rates.
Column	4 -	Fixed fuel factor revenue unadjusted.
Column	5 -	Fixed fuel factor revenue adjusted.
Column	6 -	Fixed fuel factor revenue under proposed rates.
Column	7 -	Total revenues unadjusted.
Column	8 -	Total revenues adjusted.
Column	9 -	Total revenues under proposed rates.
Column	10 -	Dollar difference between adjusted and proposed revenues.
Column	11 -	Percent difference between adjusted and proposed revenues.

Schedule Q-1.1: Revenue Summary

Provide the following in tabular form by rate class and for the system. Columns 1, 2, 3, 4, and 7 should contain the same amounts as the corresponding columns in Schedule Q-1.

Column	1 -	Base rate revenue unadjusted.
Column	2 -	Base rate revenue adjusted.
Column	3 -	Base rate revenue under proposed rates.
Column	4 -	Fixed fuel factor revenue unadjusted.
Column	5 -	Fixed fuel factor revenue adjusted (current fixed fuel factor at rate year sales).
Column	6 -	Fixed fuel factor revenue under proposed rates (proposed fixed fuel factor at rate year sales).
Column	7 -	Total revenues unadjusted.
Column	8 -	Total revenues adjusted.
Column	9 -	Total revenues under proposed rates.
Column	10 -	Dollar difference between adjusted and proposed revenues.

Schedule Q-2: Power Cost Recovery

Generating utilities shall show the calculation of the proposed fixed fuel factor.

Schedule Q-3: Proposed Changes in Miscellaneous Charges

For each new miscellaneous charge or change in an existing miscellaneous charge, provide the

1. A brief description of the charge.

2. Present charge.

3. Proposed charge.

4. Justification for proposed change, including workpapers and narrative explanation.

Schedule Q-4: Rate Class Definition

Schedule Q-4.1: Present and Proposed Rate Classes

Provide present and proposed rate classes and designations. Indicate present rate classes corresponding to proposed rate classes.

Schedule Q-4.2: Justification of Proposed Changes

Provide the rationale for any changes in class structure and/or rate design. The rationale may consist of a cost justification, a special study, and/or a narrative explanation with supporting workpapers.

Schedule Q-5: Load Research Data

Schedule Q-5.1: Demand Data by Customer Class

For any rate class for which hourly demand data (or demand data for intervals shorter than one hour) is available for each customer in the class, provide the following information for each month of the test year:

1. Sum of customer non-coincident maximum demand.

2. Rate class peak demand.

3. For distribution utilities which cannot obtain system coincident demand data, provide estimated contribution to system billing demand.

Schedule Q-5.2: Demand, Consumption, and Customer Data by Strata

For any rate class for which hourly demand data (or demand data for intervals shorter than one hour) is available for a sample of customers, provide the following in tabular form by sampling strata for each month of the test year:

Column	1 -	Strata bounds.
Column	2 -	Number of meters in sample.
Column	3 -	Average kWh consumption.
Column	4 -	Customer non-coincident maximum demand.
Column	5 -	Contribution to rate class peak demand.
Column	6 -	Contribution to system peak demand.

Provide a bill frequency study for rate classes for which the above tabular information in this schedule has been provided. The bill frequency shall relate customers in a rate class population to the rate class strata. A bill frequency block shall be entirely contained within a single stratum boundary. One stratum may be comprised of more than one bill frequency block.

Describe the method by which the "Contributions" shown in Columns 5 and 6 above were obtained from the load research data.

Schedule Q-5.3: Demand Estimates Methodology

For rate classes for which information has not been provided in Schedules Q-5.1 or Q-5.2 above, provide a description of the methodology used to develop demand estimates, including the sources of any data used to develop these estimates.

Note: The kW demands requested in Schedule Q-5.2 are defined as follows:

Customer Non-coincident Maximum Demand - For each stratum, this shall be the average of the customers' maximum demand, regardless of time of occurrence.

Contribution to Rate Class Peak Demand - For each stratum, this shall be the average of the customers' diversified demand coincident with the time of rate class peak. The rate class peak is defined as the time at which the weighted average diversified demand of all sampled customers for the rate class is at its peak.

Contribution to System Peak Demand - For each stratum, this shall be the average of the customers' diversified demand coincident with the time of system peak.

Schedule Q-6: Justification for Consumption Level-Based Rates

Provide the utility's proposed cost justification for consumption level-based rates. A consumption level-based rate is characterized by a charge per kWh based upon a given customer's consumption level over some time interval. Declining block, inverted block, and block extender rates are examples of consumption level-based rates.

Schedule Q-7: Proof of Revenue Statement

Provide a proof of revenue statement (sometimes known as a pro forma revenue statement) showing expected or estimated adjusted billing units, proposed prices, and the resulting base rate revenue and fuel revenue for the proposed rate classes. Also show other revenue. The result shall show total expected revenue by rate class and shall conform to the requested revenue by rate class. The sum over all the rate classes plus other listed system revenue shall equal the total requested revenue of the utility. The total adjusted kWh sales used in this proof of revenue statement shall correspond to the total adjusted kWh sales in Schedule O-1.1. Also prepare a proof of revenue statement similar to the one above, using present rates in the revenue calculation.

Estimates of billing units are acceptable. Alternative data, such as pro forma adjustments to revenues rather than billing units, may be allowed to substantiate the recovery of proposed revenue as long as a narrative explanation of the derivation of the revenue adjustments from the kWh adjustments and customer adjustments shown in Schedule O-1 is provided. In all cases, enough information must be provided so as to allow for the derivation of reasonably accurate prices under alternative class revenue targets and alternative class kWh sales. For utilities with multiple jurisdictions, information provided need only be sufficient to produce a proof of revenue statement for Texas retail revenues.

Schedule Q-8: Rate Design Analysis Data

The following six subschedules, Q-8.1 through Q-8.6, apply to all utilities that produce the majority of their energy from their own generating facilities. The seventh subschedule, Q-8.7, applies to distribution utilities and utilities purchasing a majority of their energy.

Schedule Q-8.1: Marginal and Average Cost Schedules

Provide the expected marginal energy cost schedule and average energy cost schedule for representative weekdays for each of the four seasons, for the calendar year containing the end of the test year, and for the following calendar year. Provide these schedules assuming scheduled maintenance. Provide this information in both graphical and tabular form.

Note: A cost schedule (or cost curve) shows the relationship between costs (in $/kWh) and output (in MWs) at all load levels of the season. It is to be distinguished from marginal or average costs per se which are costs at a point in time (e.g., the intersection of supply and demand schedules). The purpose of this information is to show the sensitivity of marginal and average costs to load. For schedules including scheduled maintenance, the units may be fully derated during down times so as to best reflect a representative or typical weekday during the various seasons.

Schedule Q-8.2: Expected Annual Load Duration Curve

For the two years provided in Schedule Q-8.1, provide the expected annual load duration curve, both in graphical and tabular form.

Schedule Q-8.3: Representative Marginal and Average Energy Costs

Provide the expected hourly marginal and average energy costs for a representative peak day, a representative weekday and a representative weekend day, for each of the four seasons, for the calendar year containing the end of the test year and for the following calendar year. Provide these schedules assuming scheduled maintenance. Provide this information in both graphical and tabular form.

Schedule Q-8.4: Diurnal Load

For the schedules in Q-8.3 above, provide the associated diurnal load, both in graphical and tabular form.

Schedule Q-8.5: Billing Determinants

Provide estimated billing determinants, without ratchet provisions, for peak and off-peak periods as defined by the utility's proposed tariffs, for all classes for which hourly demand data (or demand data for intervals shorter than one hour) is available for customers collectively accounting for over 50 percent of class sales.

Schedule Q-8.6: Contract Prices

Provide prices (or expected prices if contractual provisions provide for adjustments to prices based upon indices of fuel costs, heat rates, and other parameters) for current contracts for firm and non-firm

Schedule Q-8.7: Wholesale Tariffs

Provide a copy of all the wholesale tariffs under which the utility purchases power. For distribution utilities whose wholesale tariffs are on file with the Commission, reference to those tariffs will suffice instead of filing the actual tariff.

Note: Schedule Q-8.7 applies only to distribution utilities and those that generate less than a majority of their own energy.

Schedule Q-8.8: Tariff Schedules

For each rate case, provide a complete set of proposed tariff schedules, including table of contents, rate schedules, adjustment clauses, service agreements or contracts, and service rules and regulations.

Schedule Q-8.9: Bill Comparisons

For the residential and small commercial classes, provide a bill comparison between present and proposed rates.

SCHEDULE R

Table of Contents

R: Financial Information (G & T Cooperatives)

R-1: Plant Additions and Retirements
R-2: Construction Work Plan
R-3: REA/CFC Financing Terms
R-4: Debt Summary
R-5: Weighted Average Cost of Debt
R-6: REA Notes: REA form 41
R-7: Scheduled Debt Service
R-8: Patronage Capital
R-9: Capital Credit Rotation Policy
R-10: General Fund Investments
R-11: Description of Other Non-Operating Income
R-12: G&T and Other Capital Credit Allocations
R-13: Historical Financial Ratios
R-14: REA Form 12 Reports
R-15: Capital Requirements and Financial Ratio Projections
R-16: Long-Range Financial Forecast
R-17: Financial Policy
R-18: Computer Models

Schedule R: Financial Information (G & T Cooperatives)

Note: When pre-test year information required in the following schedules is not available on a calendar year basis (year ending December 31), fiscal year information may be substituted in its place.

Schedule R-1: Plant Additions and Retirements (see attached form)

This schedule shall summarize the values for plant additions, plant retirements, total utility plant, accumulated depreciation, and net utility plant for the test year and the ten calendar years preceding the end of the test year, and the net utility plant at the beginning of the ten-year period. In addition, the schedule shall present the most recent five-year and ten-year compound growth rates for net utility plant. Estimates of plant additions and retirements shall also be provided for the 12-month period following the implementation of requested rates.

Schedule R-2: Construction Work Plan

A copy of the most recent construction work plan submitted to REA or other lenders, shall be provided in support of the plant addition estimates contained in Schedule R-1. If the cost summary does not cover all of the estimated plant additions in Schedule R-1, provide an explanation and calculations in support of the estimated plant additions. Also provide any documentation from the REA or other lenders indicating their approval of the construction work plan.

Schedule R-3: REA/CFC Financing Terms

This schedule shall include a calculation of the ratios used by the REA in determining the mix of REA and CFC financing currently available to the cooperative (90/10, 80/20, 70/30, etc.). This schedule shall also include a calculation of the leverage ratio used by the CFC in determining the required capital term certificate purchase rate (expressed as a percentage of new loan funds).

Schedule R-4: Debt Summary (see attached form)

This schedule shall provide the following information for each of the Cooperative's notes payable: note number, date of note, interest rate, principal amount, deferred interest, amount unadvanced, principal repaid, and net obligation as of the end of the test year. Variable rate notes shall be identified by note number. For each CFC fixed rate note, also indicate the next scheduled repricing date. Pro forma adjustments to this schedule shall be provided for any changes that are expected to occur during the 12-month period following the implementation of requested rates such as new debt issuances, unscheduled retirements, or interest rate changes.

Schedule R-5: Weighted Average Cost of Debt (see attached form)

This schedule shall include the calculation of the weighted average cost of debt capital. The data in this schedule shall be a weighted composite of the obligations detailed in Schedule R-4.

Schedule R-6: REA Notes: REA Form 41

A copy of REA Form 41 shall be provided showing the status of all REA notes.

Schedule R-7: Scheduled Debt Service (see attached form)

This schedule shall itemize the principal and interest payments for the test year and for the 12-month period following the implementation of requested rates for REA 2% debt, REA 5% debt, CFC debt (by note number), and other debt (by note number) existing at the end of the test year. Each note that does not have a level payment amortization schedule shall be identified and an explanation provided.

Schedule R-8: Patronage Capital

The cumulative amounts of G&T capital credits assignable to members, assigned to members, and retired in cash to members as of the end of the test year shall be provided.

Schedule R-9: Capital Credit Rotation Policy

This schedule shall include a narrative describing the Cooperative's policy regarding capital credit rotation. Included shall be information pertaining to the rotation cycle and method of rotation (FIFO, percentage, or other) and the Board's plans for capital credit rotation over the rate year.

Schedule R-10: General Fund Investments (see attached form)

This schedule shall summarize general fund investments existing at the end of the test year by type of investment (commercial paper, certificates of deposit, bank accounts, etc.), showing the dollar amount of investment, rate of interest earned, and the average maturity (in days or months) for each type of investment. In addition, the interest income earned on CFC capital term certificates and other non-general fund accounts shall be itemized for the test year and estimated for the 12-month period following the implementation of new rates.

Schedule R-11: Description of Other Non-Operating Income

This schedule shall include an itemization and description of "Non-Operating Margins - Other" for the test year. Estimates shall also be provided for the 12-month period immediately following the implementation of requested rates, accompanied by an explanation of any anticipated changes from the test year value.

Schedule R-12: G&T and Other Capital Credit Allocations (see attached form)

This schedule shall itemize the capital credit allocations to the Cooperative from associated organizations (G&T cooperatives, statewide cooperatives, CFC, etc.) for the test year and the seven calendar years preceding the end of the test year. Cash distributions received by the Cooperative from each of these organizations shall also be itemized for this same period. In addition, estimated allocations and cash distributions shall be provided for the 12-month period following the implementation of requested rates.

Schedule R-13: Historical Financial Ratios (see attached form)

This schedule shall provide the following financial ratios, with supporting data, for the test year and the seven most recent calendar years: the times interest earned ratio, debt service coverage ratio, equity to capitalization, equity to assets, and general funds to total utility plant. An update to this schedule shall be provided to all parties of record if the calendar year ends after the filing date but before the hearing date. (See Earnings Report instructions for definition of each ratio.)

Schedule R-14: REA Form 12 Reports

This schedule shall include the Cooperative's REA Form 12 report (or similar financial report) for each month from the beginning of the test year through the most recent month available. The year end (December 31) REA Form 12 report shall also be provided for each of the last three years. Future reports shall be provided to all parties of record as they become available through the hearing date.

Schedule R-15: Capital Requirements and Financial Ratio Projections

This schedule shall include estimates of future debt and equity capital requirements under the proposed rate of return. In addition, projections of interest coverage, debt service coverage, equity levels, cash flow, and ending cash balances shall be provided. These projections shall be consistent with and incorporate the plant additions provided in Schedule R-1. The minimum timeframe covered shall be the test year and the three years immediately following the test year. All assumptions shall be listed, and supporting calculations provided.

Schedule R-16: Long-Range Financial Forecast

The latest long-range financial forecast (REA Form 325 or its equivalent) shall be provided.

Schedule R-17: Financial Policy

Copies of any current board policy statements addressing the financial objectives of the Cooperative or the adoption of equity management objectives shall be provided.

Schedule R-18: Computer Models

Provide hard copies of the data and computer coding used to generate the financial forecast in Schedule R-16. If Schedule R-16 was prepared using any of the software listed in general instruction 3. or personal computer modeling software, provide copies of those spreadsheets or models and data files on diskette.

SCHEDULE S

Table of Contents

S: Test Year Review
- S-1: Scope of Review
- S-2: Errors & Exceptions Noted by Independent Accountants
- S-3: Communications with Independent Accountants
- S-4: Adjusting Journal Entries
- S-5: Passed Adjusting Journal Entries
- S-6: Workpaper Review

Schedule S: Test Year Review

Schedule S shall consist of a report by the utility's independent certified public accountants on a review covering the test year which complies with applicable standards established by the American Institute of Certified Public Accountants and with the minimum procedures listed below. The accountants' report shall indicate that performance of the review complied with requirements for a test year review established by Section 21.69 of the Rules of Practice and Procedure of the Public Utility Commission of Texas. Failure of the utility to have its review conform, at a minimum, to these guidelines shall constitute a material deficiency.

Minimum Procedures Required for the Test Year Review

1. Review those portions of the following documents which relate to financial and accounting matters: (a) the Public Utility Regulatory Act, (b) the Rules of Practice and Procedure of the Public Utility Commission of Texas, (c) the Substantive Rules of the Public Utility Commission of Texas, and (d) the Final Order and Examiner's Report for the utility's last rate case.

2. Document the level of materiality used in evaluating the significance and potential effect on the independent accountants' review report of any errors, exceptions, or omissions noted during the review. "The omission or misstatement of an item in a financial report is material if, in the light of surrounding circumstances, the magnitude of the item is such that it is probable that the judgment of a reasonable person relying upon the report would have been changed or influenced by the inclusion or correction of the item" [Statement of Financial Accounting Concepts No. 2, paragraph 132]. Materiality judgments involve both quantitative and qualitative considerations, including the planned precision of a review, an understanding of the business, its nature and its usual profitability, and other judgmental matters considered at the time the review report is completed. In establishing an appropriate level of materiality for the test year review, the independent accountants should consider, among other things, total assets, net income, gross revenue, and the amount of the requested rate increase. Consideration should also be given to the period of time new rates are expected to be in effect.

3. All portions of the completed Rate Filing Package (RFP) which contain historical financial or accounting information shall be reviewed for consistency with any similar data or disclosures included in the utility's audited financial statements and annual reports.

4. Review each completed RFP schedule that relates to financial and accounting matters for compliance with the related instructions for preparation of the schedule prescribed by the Commission.

5. For any RFP schedules that relate to financial and accounting matters, test the propriety of classification by the utility of any such schedules as "Not Applicable."

6. Verify that the RFP schedules filed by the utility with the Public Utility Commission of Texas as part of an Application for Authority to Change Rates are identical to the corresponding schedules which were subjected to these test year review procedures.

7. Update all accounting procedural and internal control documentation.

8. Update permanent file information.

9. Review minutes of Board of Directors' meetings.

10. Obtain management representations.

11. Obtain attorney's letter.

12. Perform sufficient procedures to determine that a proper cut-off was made at the beginning of the test year and at the end of the test year.

13. Perform a monthly fluctuation analysis for the balance sheet components of working capital and any other items of invested capital presented on an average basis.

14. Perform an annual fluctuation analysis for the income statement accounts.

15. Perform a monthly fluctuation analysis for the accounts in cost of service required to be presented on a monthly basis.

16. Perform adequate tests for all balance sheet accounts included in invested capital.

17. Perform adequate tests for all revenue and expense accounts that relate to utility operations.

18. Perform an analysis of balance sheet accounts related to capital structure.

19. Perform an analysis of all deferred costs and ascertain whether amounts deferred and related amortization periods have been approved by the Public Utility Commission of Texas.

20. Perform an analysis of the propriety of entries to Deferred Fuel Accounts for each month included in the test year and for each month subsequent to test year end.

21. Trace historical amounts that relate to financial and accounting matters included in RFP schedules to ensure that these amounts correspond to the utility's books.

22. Verify the mathematical accuracy of RFP schedules that relate to financial and accounting matters.

23. Perform adequate tests to ensure that the test year amounts that relate to financial and accounting matters included in RFP schedules comply with Commission Final Orders from previous rate cases.

24. Perform adequate tests to ensure that test year amounts that relate to financial and accounting matters were recorded on the Company's books and presented in the RFP schedules in accordance with applicable Commission rules.

25. Perform adequate tests of the utility's account classifications to ensure compliance with the Commission-approved system of accounts.

26. Prepare workpapers which adequately document the nature, scope and results of all review procedures performed, and which include the independent accountant's evaluation and conclusion as to disposition of all errors, exceptions, and omissions noted during the course of the review.

Schedule S-1: Scope of Review

This schedule shall include a narrative description summarizing the independent accountants' scope of review procedures and materiality considerations applied to each of the required minimum procedures

references to test year review workpapers which adequately document completion of each required test year review procedure.

Schedule S-2: Errors and Exceptions Noted by Independent Accountants

This schedule shall include a listing of all errors, exceptions, and omissions noted by the independent accountant during the course of the test year review which were not corrected in the rate filing, along with specific references to test year review workpapers which document the nature of the error, exception, or omission and the independent accountants' evaluation of its significance and materiality.

Schedule S-3: Communications from Independent Accountants

This schedule shall include a copy of any communications by the independent accountants of reportable conditions required by Statement on Auditing Standards No. 60, Communication of Internal Control Structure Related Matters Noted in an Audit.

Schedule S-4: Adjusting Journal Entries

This schedule shall include a copy of adjusting journal entries resulting from the most recent annual audit provided by the independent accountants to the utility for posting to the utility's books.

Schedule S-5: Passed Adjusting Journal Entries

This schedule shall include a copy of all potential or passed adjusting journal entries identified during the course of the most recent annual audit which were not posted to the utility's books, along with specific references to audit workpapers which document the nature of the error, exception, or omission.

Schedule S-6: Workpaper Review

This schedule shall specify the name and telephone number of a contact person through whom arrangements can be made to review the independent accountants' workpapers for the test year review and the most recent annual audit. This schedule shall also specify a location in Austin, Texas where the workpapers will be made available for review. These workpapers shall be made available for review within forty-eight hours of a request to review them.

Schedule T: Notice

In this schedule, the utility shall provide the exact text of the notice to be published in compliance with Public Utility Commission Rules of Practice and Procedure 21.22(b)(1) and a copy of the notice to be provided to customers by mail or hand delivery in compliance with P.U.C. Proc. R. 21.22(b)(2). Filing this schedule in no way alters any obligation established by 43(a) of the Public Utility Regulatory Act, Tex. Rev. Civ. Stat. Ann. art. 1446c, the Commission's Rules of Practice and Procedure, or any order entered by the Commission or presiding examiner in this proceeding.

The utility shall provide a workpaper showing computation of the increase or decrease requested over test year revenues as adjusted for test year customer growth and annualization of test year rate increases, stated both as a dollar amount and as a percentage. This workpaper shall include references to any schedule, page, and line number in the Rate Filing Package which ties to this calculation. If the dollar amount or percentage in the notice differs from figures contained in the statement of intent required by Section 43(a) of the Public Utility Regulatory Act and P.U.C. Proc. R. 21.62(e), the utility shall provide a workpaper showing the reasons for the difference. This workpaper shall include references to any schedule, page, and line number in the Rate Filing Package which ties to this calculation.

Schedule U: Compliance with PUC Orders

This schedule shall list the number of each docket or project in which the Commission has ordered that a matter be addressed in this case. References to specific documents (such as the final order) and section headings, page numbers, etc., describing the requirement shall be as specific as possible. The requirement shall be concisely stated. Finally, references to specific parts of the Rate Filing Package addressing the requirement, including volumn, tab, witness, page, or other references, shall be as specific as possible. The schedule shall be in the following format:

Docket/Project No. Reference	Summary of Requirement	Reference to Parts of RFP Addressing Requirement

Schedule V: Request for Waiver of RFP Requirements

The applicant shall specify each requirement, if any, in the Rate Filing Package that it knows the application does not comply with, and the reason for such non-compliance.

Schedule W: Confidentiality Disclosure Agreement

The utility shall prepare a confidentiality disclosure agreement to be included as a part of the Rate Filing Package and to be filed simultaneously with the schedules required as a part of this package. The format for this agreement is shown on the following pages. If the company prefers to use its own confidentiality disclosure agreement, it may do so, provided written approval of the language of such an agreement is obtained from the General Counsel of the Public Utility Commission of Texas at least five days prior to the filing of the rate change application. In addition to the agreement itself, Attachment 1 of the agreement shall present a complete listing of the schedules required by the Rate Filing Package instructions which the utility alleges are confidential. Upon request and execution of the confidentiality agreement, the utility shall provide any information which it alleges is confidential.

This schedule is intended to provide a mechanism whereby alleged confidential information is available contemporaneously with the filing of the rate application. It does not constitute a finding that any information is proprietary and/or confidential under law, or alter the burden of proof on that issue. Neither the sample agreement included in the form rate filing package, nor any confidentiality agreement reached by the utility and the General Counsel, in any way binds the examiner or the Commission to accept the language of such agreement in the consideration of any subsequent protective order in the proceeding.

SCHEDULE W

DOCKET NO. _____
PUBLIC UTILITY COMMISSION OF TEXAS

CONFIDENTIALITY DISCLOSURE AGREEMENT

This Agreement is entered into by and between _____ (____ or "Company") and the _____ (_____ or "Recipient"), the parties hereto, as of the _____ day of _____, 199____.

WHEREAS, the Company owns or has in its possession certain information which it claims contains proprietary and confidential information, and

WHEREAS, Recipient desires to gain or may gain access to such alleged proprietary and confidential information for its use in connection with the Public Utility Commission of Texas (PUC) Docket No. _____, and

WHEREAS, the Company is willing to provide access to such alleged confidential and proprietary information on the terms set forth herein and in consideration for Recipient's undertaking to comply with the obligations herein, and

NOW, THEREFORE, the parties agree as follows:

1. 1.1 The Company will grant access, pursuant to Recipient's request, to certain information that is claimed to be proprietary or confidential and which is provided hereunder in response to those schedules in the rate filing package instructions or requests for information and delineated in Attachment 1 attached hereto and incorporated herein by reference, which may be supplemented and amended throughout the duration of PUC Docket No._____. The foregoing hereinafter referred to as "confidential information".

1.2 A Recipient shall be permitted access to confidential information only through its "Authorized Representatives." An "Authorized Representative" of a Recipient includes and extends to all agents,

employees and counsel, who are charged with the responsibility of reviewing and analyzing matters in connection with this proceeding. Any references to "Recipient" in this Agreement shall be deemed to include all of a Recipient's Authorized Representatives who have signed the agreement contained in Exhibit A to this Agreement. "Confidential information" shall include not only proprietary or confidential information contained in the references listed in Attachment 1, but it also includes such proprietary or confidential information contained in any form -- whether written, oral, or otherwise -- created by Recipient using information furnished to Recipient by Company under this Agreement.

2. 2.1 Recipient acknowledges that the Company contends that such confidential information is not generally known to the public and is regarded as proprietary by the Company (and any persons or entities who are parties to contracts or agreements comprising, including or relating to confidential information) and which the Company claims may include or reference tangible and intangible property which contains proprietary processes and trade secrets that are the product of an expenditure of time, effort, money and/or skills. Recipient further acknowledges that this Agreement creates a confidential relationship between the parties upon which the Company is willing to grant certain rights to Recipient as provided herein. Recipient also acknowledges and agrees that such confidential information is furnished, during the term of this Agreement, to Recipient on a confidential basis for the sole and exclusive use of the Recipient. Recipient agrees that the confidential information provided hereby is exclusively for use in connection with PUC Docket No. _____. Recipient agrees that, during the term of this Agreement as set forth in Paragraph 2.9, it will not use, publish, disclose or otherwise divulge to any person or entity, at any time, nor permit its Authorized Representatives to so divulge any confidential information without the prior written consent of an official of or counsel to the Company except as provided in Paragraph 2.4. Recipient agrees that all tangible objects containing or relating to confidential information are the sole and exclusive property of the Company. Upon written request of the Company, Recipient agrees to return within thirty (30) days from the date of completion of PUC Docket No. _____ and appeals thereto, to the Company all confidential information or copies thereof which was furnished to Recipient or came into Recipient's possession. Recipient agrees that it shall not

retain any copies of confidential information for its use or for any other purpose other than as expressly agreed to herein. If the Company does not request return of the confidential information within thirty (30) days from the date of completion of this proceeding and appeals thereto, Recipient may destroy said information and certify same to the Company.

2.2 Notwithstanding any provisions to the contrary, Recipient's attorney shall be allowed to retain two copies of any brief, application for rehearing, exhibit or other pleading, or testimony which contains confidential information. Any documents retained under this Paragraph 2.2 shall be treated as confidential information under this Agreement and shall not be disclosed except as expressly allowed under this Agreement.

2.3 Recipient may copy confidential information delivered hereunder which it believes necessary in connection with PUC Docket No. _____; such copies must be necessary to Recipient's determining or verifying relevant information. Recipient shall sign Exhibit B listing all confidential documents it wishes to copy and shall furnish a copy of said Exhibit B to the Company. Recipient shall keep Exhibit B up to date detailing such information. Recipient will retain such copies in its possession by retaining same in its offices at all times and not allowing removal except under the terms of this Agreement.

2.4 If required by order of a governmental or judicial body, Recipient may release to such body the confidential information required by such order; provided, however, Recipient agrees that prior to such release it shall promptly notify the Company of the order and allow the Company sufficient time to contest any release of the confidential information; provided, further, Recipient shall use its best efforts to prevent such confidential information from being disclosed to the public. Recipient is permitted to use summaries of the confidential information in any presentation, action or proceeding before any government body or regulatory commission, provided such summaries are sufficiently aggregated or generalized so as not to reveal specific aspects of confidential information in any form. With appropriate protective provision, such as filing Exhibits under seal, Recipient may introduce those

portions of confidential information which are necessary and relevant to Recipient's evidentiary presentations.

2.5 The preceding provisions of this Paragraph 2 shall not apply to any data, information, item or other matter which is in the public domain at the time of disclosure to the Recipient, or which is thereafter disclosed to the public as a matter of right by a third person or persons, or which thereafter passes into the public domain by acts other than the unauthorized acts of the Recipient, or which is in the rightful possession of the Recipient not subject to a restriction on disclosure, or from a source other than the Company or its affiliated entities, at the time of its disclosure by the Company.

2.6 In performing its obligation under this Paragraph 2, Recipient shall employ procedures no less restrictive than the strictest procedures used by Recipient to protect its own confidential data, proprietary processes and trade secrets.

2.7 Recipient shall cause each of its Authorized Representatives who are to have access to confidential information to sign a copy of the acknowledgement attached hereto as Exhibit "A" at the time of the review of confidential information, or prior thereto if practicable. There shall be delivered to the Company a copy of each such signed acknowledgement. In the event that any Authorized Representative to whom such confidential information is disclosed ceases to be engaged in PUC Docket No. _____, access to such confidential information by such person shall be terminated and all confidential information shall be returned to the Recipient itself. Any Authorized Representative who has agreed to the foregoing certification shall continue to be bound by the provisions of this Agreement for the duration thereof, even if no longer so engaged by Recipient.

2.8 In the event of a breach of the foregoing provisions of this Paragraph 2, the Company will not have an adequate remedy in money or damages, and accordingly, shall, in addition to any other available legal or equitable remedies, be entitled to an injunction against such breach without any requirement to post bond as a condition of such relief.

2.9 The obligations of confidentiality set forth herein shall continue in effect for a period of three (3) years following the date first set forth above.

3. Notwithstanding any other provision of this Agreement, the Recipient shall at any time be able to challenge whether the information provided hereunder should be considered confidential or proprietary by Motion to the Examiner or the PUC. If said information is ruled by an Examiner to be not confidential nor proprietary, Recipient shall nevertheless honor this Agreement during the pendency of an appeal of that examiner's ruling to the Commission provided that such an appeal is filed within three (3) working days after the Examiner's ruling. Furthermore, if said information is ruled by the Commissioners to be not confidential nor proprietary, Recipient shall nevertheless honor this Agreement for three (3) working days after the rendition of an order by the Commission, or the approval of an Examiner's ruling upon appeal by operation of law, to afford a reasonable opportunity for appeal should any party so desire.

4. This constitutes the entire agreement concerning the confidential information furnished to the Recipient by the Company under this Agreement. This Agreement between Recipient and Company is in addition to, and does not supercede, any prior written agreement between Recipient and Company.

ACCEPTED:

By: _____

_____
Title

_____
Date

ACCEPTED:

By: _____

_____
Title

_____

EXHIBIT A

The undersigned, _____, certifies that he/she is serving as an Authorized Representative of _____ with respect to PUC Docket No. _____ and is receiving copies of or information which the Company claims to be proprietary or confidential in nature. The Company has agreed to provide such documents/information subject to the Confidentiality Disclosure Agreement dated _____, 199_____, between the Company and _____. The undersigned agrees that he/she has read that Confidentiality Disclosure Agreement and agrees to be bound by and comply with the terms of that Agreement.

AGREED to this _____ day of _____, 199_____.

By:_____

_____
Title

EXHIBIT B

Copies of the Confidential information listed below have been provided pursuant to the Confidentiality Disclosure Agreement in Docket No. _____ to Authorized Representatives of _____. These copies will remain in the custody of _____ at _____.

_____
Signature

_____
Name Printed

_____
Date

SECTION II

FORMS

FOR

COMPLETING*

ELECTRIC UTILITY

RATE FILING PACKAGE

FOR GENERATING UTILITIES

*To be used in conjunction with instructions contained in Section I.

Schedule A-2
Company Name
Cost of Service Detail by Account
Test Year-Ended Month, Day, Year

Line #	Description	Test Year Actual	Company Adjustments to Test Year	Company Request
1.	Fuel (Reconcilable & Non-reconcilable)	$	$	$
2.	Purchased Power			
3.	TY O&M Not Adjusted		0	
4.- . . . 27.-	- Specific O&M categories - each separately listed (e.g., payroll, employee benefits, etc.)			
28.	Factoring Expense			
29.	Factoring Factor			
30.	Uncollectible Expense			
31.	Uncollectible Factor			
32.	Depreciation Expense			
33.	Amortization Expense			
34.	Decommissioning Expense			
35.	Ad Valorem Taxes			
36.	Franchise Tax			
37.	Payroll Taxes			
38.	Other Non-Revenue Related Taxes			
39.	Texas PUC Assessment			
40.	TPUC Assessment Effective Rate			
41.	Other States' PUC Assessment			
42.	Other States' PUC Assessment Effective Rate			
43.	Texas State Gross Receipts Tax			
44.	Texas State Gross Receipts Tax Effective Rate			
45.	Texas Local Gross Receipts Tax			
46.	Texas Local Gross Receipts Tax Effective Rate			
47.	Other States' Gross Receipts Tax			
48.	Other States' Gross Receipts Tax Effective Rate			
49.	Interest on Customer Deposits			
50.	Interest Rate on Customer Deposits			
51.	Inactive Customer Deposits			
52.	State Income Taxes			
53.	Federal Income Tax Amount			
54.	Amortization of Excess Deferred Taxes			
55.	Amortization of ITC			
56.	Tax Savings			
57.	FIT Deduction 1:			
58.	FIT Deduction 2:			
59.	FIT Deduction 3:			

Schedule A-2
Company Name
Cost of Service Detail by Account
Test Year-Ended Month, Day, Year

Line #	Description	Test Year Actual	Company Adjustments to Test Year	Company Request
61.	Additional Depreciation	$	$	$
62.	FIT Addition 1:			
63.	FIT Addition 2:			
64.	FIT Addition 3:			
65.	FIT Addition 4:			
66.	Miscellaneous Tax Adjustments			
67.	FIT Rate			
68.	Weighted Cost of Debt Rate			
69.	Weighted Cost of Preferred Rate			
70.	Weighted Cost of Equity Rate			
71.	Return Amount			
72.	Rate Moderation			
73.	Electric Plant in Service			
74.	Accumulated Depreciation			
75.	Construction Work in Progress			
76.	CWIP Factor			
77.	Property Held for Future Use			
78.	Nuclear Fuel			
79.	Nuclear Fuel Factor			
80.	Lead/Lag Working Cash Allowance			
81.	1/8 Working Cash Allowance			
82.	1/8 Working Cash Allowance Factor			
83.	Purchased Power Factor for 1/8 WCA			
84.	Non-Working Cash Expenses			
85.	Other Working Capital			
86.	Materials and Supplies			
87.	Prepayments			
88.	Fuel Inventory			
89.	Other Rate Base Addition 1			
90.	Other Rate Base Addition 2			
91.	Other Rate Base Addition 3			
92.	Other Rate Base Addition 4			
93.	Deferred Federal Income Taxes			
94.	Pre 1971 Investment Tax Credits			
95.	Customer Deposits			
96.	Property Insurance Reserve			
97.	Injuries & Damages Reserve			
98.	Other Rate Base Deduction 1			
99.	Other Rate Base Deduction 2			
100.	Other Rate Base Deduction 3			
101.	Other Rate Base Deduction 4			
102.	Other Cost Free Capital			
103.	Base Rate Revenue			
104.	Fuel Revenue			

SCHEDULE D-4

(UTILITY NAME)
DEPRECIATION EXPENSE
(TEST YEAR END DATE)

COUNT UMBER	DESCRIPTION OF ACCOUNT	CURRENT TEST YEAR			REQUESTED TEST YEAR			ADJUSTM
		DEPRECIABLE PLANT	DEPRECIATION RATE	DEPRECIATION EXPENSE	DEPRECIABLE PLANT	DEPRECIATION RATE	DEPRECIATION EXPENSE	
TIONAL L								
TIONAL L								
TIONAL L								
ALS								

SCHEDULE D-6

(UTILITY NAME)
RETIREMENT DATA FOR ALL GENERATING UNITS
(TEST YEAR END DATE)

UNIT NAME	NET DEPENDABLE CAPACITY (MW)	IN-SERVICE DATE	SERVICE LIFE	DEPRECIATION RETIREMENT DATE	PLANNING RETIREMENT DATE

SCHEDULE D–7

(UTILITY NAME)
SUMMARY OF BOOK SALVAGE

ACCOUNT NUMBER	DESCRIPTION	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	P
TOTALS							

SCHEDULE D-8

SERVICE LIFE

ACCOUNT NUMBER	DESCRIPTION	AVERAGE LIFE	CURVE

ANALYSIS OF INVESTMENT TAX CREDITS

Investment Tax Credits earned in test period	$ _____	
Pro Forma Adjustments (if any)	_____	
Gross Investment Tax Credits *		$ _____
Less:		
Amortization of Investment Tax Credits	$ _____	
Pro Forma Adjustment (if any)	_____	
Total Amortization		_____ (B)
Investment Tax Credit Adjustment *		$ _____
Test:		
Stripped Book Depreciation Rate requested	_____ %	
Amortization of Investment Tax Credits (B) / Gross Amortizable Base (excluude QPEs) =	_____ %	

NOTE: Attach workpapers supporting computations if not included in rate filing package.

* Should agree with amount shown on Analysis of Federal income Taxes.

ANALYSIS OF FEDERAL INCOME TAXES
TAX METHOD 2

	Test Period	Total Requested
Total Revenue Requirement	$	$
Less Cost of Service items:		
Fuel Expense		
Other O & M Expense		
Depreciation and Amortization		
Taxes Other Than Income		
Interest on Customers' Deposits		
Less Deductions not included in Cost of Service:		
Interest Expense on Debt (including amount capitalized)		
Additional Tax Depreciation*		
Capitalized Taxes		
Other deductions (specify)		
Deduct 1 _____		
Deduct 2 _____		
Deduct 3 _____		
Deduct 4 _____		
Add Taxable Income not included in Cost of Service (specify):		
Addition 1 _____		
Addition 2 _____		
Taxable Income		
Tax Rate		
Federal Income Taxes before credits		
Less:		
Investment Tax Credits (Gross)		
Other _____		
Current Federal Income Taxes	$	$
Deferred Federal Income Taxes:		
Credits $_____		
Debits _____)		
Total Deferred Federal Income Taxes**	$	$
Investment Tax Credit Adjustments	$	$
Total Requested Federal Income Taxes	$	$

NOTE: Workpapers supporting all figures not found elsewhere in rate filing package should accompany this analysis.

Item Deferred	Test Period Amount Booked		Amount Requsted	
	Basis	(x) Tax Rate %	Basis **	X 34%
Depreciation	$	$	$	$
Taxes Capitalized				
Interest Capitalized				
Other (Specify)				
_____				
_____				
_____				
_____				
_____				
_____				
_____				
_____				
Total Deferred *	XXXXXX	$	XXXXXX	$

NOTE: Attach workpapers supporting computations if figures are not included in rate filing package.

* For test Period amount, net of accounts 410.1 & 411.1; for amount requested, net of amounts shown on Analysis of Federal Income Taxes

** From amounts included in Analysis of Federal Income Taxes

FEDERAL INCOME TAXES
TAX METHOD 1

	Test Period	Total Requested
Return	$	$
Deduct:		
Interest	$	$
Amortization of ITC	$	$
Amortization of DFIT (Excess)	$	$
Preferred Dividend Exclusion		
Other (Specify)		
Deduct 1	$	$
Deduct 2	$	$
Deduct 3	$	$
Deduct 4	$	$
Add:		
Additional Depreciation	$	$
Business Meals Not Deductible	$	$
Other (Specify)		
Addition 1	$	$
Addition 2	$	$
Addition 3	$	$
Addition 4	$	$
Taxable Component of Return	$	$
Tax Factor (1/.66)(.34)	.51515151515	.51515151515
Total Federal Income Taxes Before Adjustments	$	$
Amortization of ITC	$	$
Amortization of DFIT (Excess)	$	$
Other	$	$
Total Federal Income Taxes	$	$

TAXES OTHER THAN INCOME TAXES

Line #	Description	WP Ref.	Actual Taxes Paid in Calendar (A) Year 19x1	19x2	19x3	Test Year Expense (B)	Adjust-ments	Total Adjust. Taxes
	Non Revenue-related		$	$	$	$	$	$
	Ad Valorem:							
	Texas							
	Other States							
	Payroll Taxes:							
	FICA							
	FUTA							
	SUTA							
	Franchise:							
	Texas							
	Other States							
	Environmental Tax							
	Other Taxes (specify)							
			—	—	—	—	—	—
	Subtotal		$	$	$	$	$	$
	Revenue-related							
	State Gross Receipts:							
	Texas							
	Other States							
	Local Gross Receipts:							
	Texas							
	Other States							
	PUC Assessment:							
	Texas							
	Other States		—	—	—	—	—	—
	Subtotal		$	$	$	$	$	$
	Total Taxes Other Than Income Taxes		$	$	$	$	$	$

Note A:
These three columns include only actual taxes paid during each of the three preceding calendar years and will not include any accrued taxes.

Note B:
Identify the amount of accrued taxes included in each test year expense and explain the method used to calculate that accrued amount.

CHEDULE H-1 (NUCLEAR and FOSSIL) Company-wide Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
OWER OPERATION													
OWER MAINTENANCE													
OWER OPERATION													
OWER MAINTENANCE													
OWER SUPPLY													

SHARE $_____

SHARE _____%

SCHEDULE H-1.1 NUCLEAR Company-wide Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH		MONTH
R STEAM POWER OPERATION													
R STEAM POWER MAINTENANCE													
POWER OPERATION													
POWER MAINTENANCE													
POWER SUPPLY													
S													

/ SHARE $_____

/ SHARE _____%

SCHEDULE H-1.1a NUCLEAR (PLANT) Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
R STEAM POWER OPERATION													
R STEAM POWER MAINTENANCE													
OWER OPERATION													
OWER MAINTENANCE													
OWER SUPPLY													

SHARE $_____

SHARE _____%

SCHEDULE H-1.1a1 NUCLEAR (UNIT) Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
AR STEAM POWER OPERATION													
AR STEAM POWER MAINTENANCE													
POWER OPERATION													
POWER MAINTENANCE													
POWER SUPPLY													
S													

/ SHARE $_____

/ SHARE _____%

SCHEDULE H-1.2 FOSSIL (Natural Gas, Coal, Lignite, & Other) Company-wide Summary of Test Year Production C

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
OWER OPERATION													
OWER MAINTENANCE													
OWER OPERATION													
OWER MAINTENANCE													
OWER SUPPLY													

SHARE $_____

SHARE _____%

SCHEDULE H-1.2a NATURAL GAS PLANT (By Type) Summary of Test Year Production O&M Expenses

T	DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
	POWER OPERATION													
	POWER MAINTENANCE													
	POWER OPERATION													
	POWER MAINTENANCE													
	POWER SUPPLY													
S														

Y SHARE $_____

Y SHARE _____%

DULE H-1.2a1 NATURAL GAS PLANT (Steam Generation) Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
OWER OPERATION													
OWER MAINTENANCE													
OWER OPERATION													
OWER MAINTENANCE													
OWER SUPPLY													

SHARE $_____

SHARE _____%

EDULE H-1.2a2 NATURAL GAS PLANT (Combustion Turbine) Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
POWER OPERATION													
POWER MAINTENANCE													
POWER OPERATION													
POWER MAINTENANCE													
POWER SUPPLY													
$													

' SHARE $_____

' SHARE _____%

SCHEDULE H-1.2b COAL PLANT Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
OWER OPERATION													
OWER MAINTENANCE													
OWER OPERATION													
OWER MAINTENANCE													
OWER SUPPLY													

SHARE $_____

SHARE _____%

SCHEDULE H-1.2c LIGNITE PLANT Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
POWER OPERATION													
POWER MAINTENANCE													
POWER OPERATION													
POWER MAINTENANCE													
POWER SUPPLY													
S													

(SHARE $_____

(SHARE _____%

SCHEDULE H-1.2d OTHER PLANT Summary of Test Year Production O&M Expenses

DESCRIPTION OF ACCOUNT	PERCENT TOTAL	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH
)PERATION													
MAINTENANCE													
'OWER OPERATION													
'OWER MAINTENANCE													
'OWER SUPPLY													

SHARE $_____

SHARE _____%

SCHEDULE H-5.2a
NUCLEAR PRODUCTION PLANT CAPITAL COSTS PROJECTS

PLANT NAME:

ROJECT IUMBER	TITLE AND DESCRIPTION	CLASSIFICATION Note 1	DATE OF COMPLETION Actual	RATEBASE ADDITIONS IN DOLLARS	BENEFIT ANALYSI Note 2
				TOTAL	

OTE 1: USE THE FOLLOWING CLASSIFICATION CATEGORIES

[1] Immediate Personnel Safety Requirement
[2] Regulatory Safety of Operations Requirement
[3] Regulatory Commitment (Not classified in [2] above)
[4] Plant Efficiency Improvement
[5] New Building
[6] Productivity Improvement
[7] Reliability
[8] Economic
[9] Habitability
[10] Other (Give a description)

OTE 2: USE THE FOLLOWING BENEFIT ANALYSIS CATEGORIES

YES
NO

SCHEDULE H–5.2b
FOSSIL PRODUCTION PLANT CAPITAL COSTS PROJECTS

PLANT NAME:

ROJECT UMBER	TITLE AND DESCRIPTION	CLASSIFICATION Note 1	DATE OF COMPLETION Actual	RATEBASE ADDITIONS IN DOLLARS	BENEFIT ANALYSIS Note 2
				TOTAL	

TE 1: USE THE FOLLOWING CLASSIFICATION CATEGORIES

[1] Immediate Personnel Safety Requirement
[2] Regulatory Safety of Operations Requirement
[3] Regulatory Commitment (Not classified in [2] above)
[4] Plant Efficiency Improvement
[5] New Building
[6] Productivity Improvement
[7] Reliability
[8] Economic
[9] Habitability
[10] Other (Give a description)

TE 2: USE THE FOLLOWING BENEFIT ANALYSIS CATEGORIES

YES
NO

SCHEDULE H-5.3a

NUCLEAR PRODUCTION PLANT CAPITAL COSTS (HISTORICAL, PRESENT, PROJECTED)

PLANT NAME: UNIT NUMBER:

ECT BER	PROJECT TITLE	HISTORICAL YEAR 5	HISTORICAL YEAR 4	HISTORICAL YEAR 3	HISTORICAL YEAR 2	HISTORICAL YEAR 1	PRESENT YEAR 0	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3
A	OTHER CAPITAL PROJECTS									
	TOTALS									

SCHEDULE H–5.3b

FOSSIL PRODUCTION PLANT CAPITAL COSTS (HISTORICAL, PRESENT, PROJECTED)

PLANT NAME: _____ UNIT NUMBER: _____

CT ER	PROJECT TITLE	HISTORICAL YEAR 5	HISTORICAL YEAR 4	HISTORICAL YEAR 3	HISTORICAL YEAR 2	HISTORICAL YEAR 1	PRESENT YEAR 0	PROJECTED YEAR 1	PROJECTED YEAR 2	PROJECTED YEAR 3
	OTHER CAPITAL PROJECTS									
	TOTALS									

SCHEDULE H–6.1a

NUCLEAR UNIT OUTAGE HISTORY

NIT ME	OUTAGE NUMBER	DATE STARTED	DATE COMPLETE	OUTAGE DURATION (HOURS)	TYPE OF OUTAGE (Note 1)	MAXIMUM POWER LEVEL PERMITTED (MWs)	UNIT SHUTDOWN METHOD (Note 2)	REASON FOR OUTAGE

: USE THE FOLLOWING OUTAGE CATEGORIES
F = Forced Outage
S = Scheduled Outage

: USE THE FOLLOWING UNIT SHUTDOWN CATEGORIES
M = Manual Controlled Shutdown
MT = Manual Trip
AT = Automatic Trip
O = Other

SCHEDULE H–6.1b

NUCLEAR UNIT OUTAGE DATA

UNIT NAME	OUTAGE NUMBER	DATE OF COMMERCIAL OPERATION	SCHEDULED START DATE	SCHEDULED END DATE	SCHEDULED LENGTH OF OUTAGE (Days)	ACTUAL START DATE	ACTUAL END DATE	AC LEN OU (I

NUCLEAR UNIT OUTAGE PLANNING

UNIT NAME	OUTAGE NUMBER	PROJECTED START DATE	PROJECTED LENGTH OF OUTAGE (Days)

SCHEDULE H-6.2a

FOSSIL UNIT FORCED OUTAGE HISTORY

UNIT NAME	DATE STARTED	DATE COMPLETE	OUTAGE DURATION (HOURS)	REASON FOR OUTAGE

SCHEDULE H-6.2b

FOSSIL UNIT PLANNED OUTAGE DATA

UNIT NAME	SCHEDULED START DATE	SCHEDULED END DATE	SCHEDULED LENGTH OF OUTAGE (Days)	ACTUAL START DATE	ACTUAL END DATE	ACTUAL LENGTH OF OUTAGE (Days)	REASON FOR OUTAGE

SCHEDULE H-6.2c

FOSSIL UNIT OUTAGE PLANNING

UNIT NAME	PROJECTED START DATE	PROJECTED LENGTH OF OUTAGE (Days)	REASON FOR OUTAGE

SCHEDULE H-6.3a NUCLEAR UNIT INCREMENTAL OUTAGE COSTS

PLANT NAME			
UNIT DESIGNATION		OUTAGE NUMBER	
ACTUAL START DATE		ACTUAL END DATE	
OUTAGE DURATION (Days)			

FERC ACCOUNT NUMBER	DESCRIPTION	ACTUAL EXPENSES
OPERATIONS		
MAINTENANCE		
TRANSMISSION		
	TOTAL EXPENSES	

NOTE: Do not report Outages under $500,000.

SCHEDULE H-6.3b FOSSIL UNIT INCREMENTAL OUTAGE COSTS

PLANT NAME			
UNIT DESIGNATION		OUTAGE NUMBER	
ACTUAL START DATE		ACTUAL END DATE	
OUTAGE DURATION (Days)			

FERC ACCOUNT NUMBER	DESCRIPTION	ACTUAL EXPENSES
OPERATIONS		
MAINTENANCE		
TRANSMISSION		
	TOTAL EXPENSES	

NOTE: Do not report Outages under $500,000.

SCHEDULE H–12.1

SUPPLY AND LOAD (Net MWh)

	PRODUCTION							PURCHASED POWER											SALES		
	NUCLEAR	LIGNITE	COAL	GAS/OIL	HYDRO	OTHER	SUB TOTAL	QF FIRM	QF NON-FIRM	OTHER FIRM	OTHER NON-FIRM	SUB TOTAL	NET INTERCHANGE	PRIOR ADJUST	TOTAL SUPPLY	TOTAL LOAD	BOOK LOSSES LESS SYSTEM USE	(3) SYSTEM'S OWN USE	NONFIRM	FIRM	WHOLE
ONCILIATION PERIOD (RP)																					
IX (1)																					
IZ (2)																					
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TES: (1) Month X = Month following utility's last reconciliation.

(2) Month Z = Last Month for which reconciliation data is requested.

(3) System's Own Use shall provide metered usage for office buildings, district offices, service centers, warehouses, and maintenance facilities, except that less than 10 kW or facilities used only on an intermittent basis may be estimated. Electric ussage of facilities associated with the transmission or distribu (e.g., switchyards, substations, etc.) may be estimated based on a statistical sampling technique.

SCHEDULE H-12.2a

SUMMARY OF NET MWh PRODUCTION BY UNIT (LIGNITE, NUCLEAR, & COAL)

	LIGNITE-FIRED PRODUCTION										NUCLEAR PRODUCTION					COAL-FIRED PRODUCTION					
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6
ONCILIATION PERIOD (RP)																					
X (1)																					
Z (2)																					
TEST YEAR (TY)																					
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OTES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.2a1

SUMMARY OF NET MWh PRODUCTION BY UNIT (LIGNITE, NUCLEAR, & COAL), FOR PREVIOUS FIVE (5) YEARS

	LIGNITE-FIRED PRODUCTION										NUCLEAR PRODUCTION					COAL-FIRED PRODUCTION					
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6
VIOUS YEAR 1																					
H 1																					
H 2																					
H 3																					
H 4																					
H 5																					
H 6																					
H 7																					
H 8																					
H 9																					
H 10																					
H 11																					
H 12																					
L PY 1																					
VIOUS YEAR 2																					
H 1																					
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H 11																					
H 12																					
L PY 2																					
VIOUS YEAR 3																					
H 1																					
H 2																					
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H 9																					
H 10																					
H 11																					
H 12																					
L PY 3																					

SCHEDULE H-12.2a1

SUMMARY OF NET MWh PRODUCTION BY UNIT (LIGNITE, NUCLEAR, & COAL), FOR PREVIOUS FIVE (5) YEARS

	LIGNITE-FIRED PRODUCTION										NUCLEAR PRODUCTION					COAL-FIRED PRODUCTION					
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6
IOUS YEAR 4																					
1																					
2																					
3																					
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11																					
12																					
PY 5																					

SCHEDULE H-12.2b

SUMMARY OF NET MWh PRODUCTION BY UNIT (NATURAL GAS/OIL FIRED)

	STEAM TURBINE														SUB	COMBUSTION TURBINE						S
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	UNIT 10	UNIT 11	UNIT 12	UNIT 13	UNIT 14	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	TO
NCILIATION PERIOD (RP)																						
((1)																						
: (2)																						
TEST YEAR (TY)																						
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TES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.2b1

P

SUMMARY OF NET MWh PRODUCTION BY UNIT (NATURAL GAS/OIL FIRED), FOR PREVIOUS FIVE (5) YEARS

	STEAM TURBINE													SUB	COMBUSTION TURBINE						SU
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	UNIT 10	UNIT 11	UNIT 12	UNIT 13	UNIT 14	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	TOT
JS YEAR 1																						
1																						
JS YEAR 2																						
2																						
JS YEAR 3																						

SCHEDULE H-12.2b1

SUMMARY OF NET MWh PRODUCTION BY UNIT (NATURAL GAS/OIL FIRED), FOR PREVIOUS FIVE (5) YEARS

	STEAM TURBINE														SUB	COMBUSTION TURBINE						S
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	UNIT 10	UNIT 11	UNIT 12	UNIT 13	UNIT 14	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	TO
OUS YEAR 4																						
1																						
2																						
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OUS YEAR 5																						
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9																						
0																						
1																						
2																						
PY 5																						

SCHEDULE H-12.2c

SUMMARY OF NET MWh PRODUCTION BY UNIT (HYDRO & OTHER)

	OTHER PRODUCTION SOURCES													SUB	HYDRO						SU
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	UNIT 10	UNIT 11	UNIT 12	UNIT 13	UNIT 14 TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	TOT
ICILIATION PERIOD (RP)																					
(1)																					
(2)																					
TEST YEAR (TY)																					
YEAR (RY)																					

S: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.2c1

SUMMARY OF NET MWh PRODUCTION BY UNIT (HYDRO & OTHER), FOR PREVIOUS FIVE (5) YEARS

	OTHER PRODUCTION SOURCES														SUB	HYDRO						S
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	UNIT 10	UNIT 11	UNIT 12	UNIT 13	UNIT 14	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	TO
)US YEAR 1																						
) 1 2																						
)Y 1																						
)US YEAR 2																						
) 1 2																						
)Y 2																						
)US YEAR 3																						
) 1 2																						
)Y 3																						

SCHEDULE H-12.2c1

P

SUMMARY OF NET MWh PRODUCTION BY UNIT (HYDRO & OTHER), FOR PREVIOUS FIVE (5) YEARS

	OTHER PRODUCTION SOURCES													SUB	HYDRO						SU
	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	UNIT 7	UNIT 8	UNIT 9	UNIT 10	UNIT 11	UNIT 12	UNIT 13	UNIT 14	TOTAL	UNIT 1	UNIT 2	UNIT 3	UNIT 4	UNIT 5	UNIT 6	TOT
JS YEAR 4																						
4																						
US YEAR 5																						
5																						

SCHEDULE H–12.3a

(UNIT NAME) GENERATING UNIT DATA

	PRODUCTION MWh			OPERATING STATISTICS (%)								FUEL CONSUMPTION BILLION Btu				NET HEAT RATE
	GROSS UNIT OUTPUT	STATION SERVICE	NET UNIT OUTPUT	EQUIVALENT AVAILABILITY FACTOR	FORCED OUTAGE RATE	SCHEDULED OUTAGE FACTOR	NET CAPACITY FACTOR	TIME ON AGC	# OF COLD STARTS	# OF HOT STARTS	HOURS CONNECTED TO LOAD	COLD START	HOT START	OPERATIONS	TOTAL	Btu/kWh
CONCILIATION PERIOD (RP)																
HX (4)																
HZ (5)																
TEST YEAR (TY)																
H 1																
H 2																
H 3																
H 4																
H 5																
H 6																
H 7																
H 8																
H 9																
H 10																
H 11																
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AL TY																
AL RP																
TE YEAR (RY)																
H 1																
H 2																
H 3																
H 4																
H 5																
H 6																
H 7																
H 8																
H 9																
H 10																
H 11																
H 12																
AL RY																

OTES:
(1) Station Service, Fuel Consumption, and Heat Rate shall be provided, if available.
(2) Time on Automatic Generator Controls (AGC) and Fuel Consumption may be estimated, if actual data is not available.
(3) Operating data shall be defined consistent with the North American Electric Reliability Council Generating Availability Data System (NERC GADS).
(4) Month X = Month following Utility's last reconciliation.
(5) Month Z = Last Month for which reconciliation data is requested.

CATEGORY	DESCRIPTION / RESPONSE
TURBINE-GENERATOR	
1. TURBINE MANUFACTURER	
2. TURBINE DESCRIPTION	
3. INLET TEMPERATURES / PRESSURES	
4. NUMBER OF FEEDWATER HEATERS	
5. LAST ROW OF BLADING SIZE / RPMs	
6. GENERATOR MANUFACTURER	
7. NAMEPLATE RATINGS	
8. NOMINAL GROSS MW OUTPUT	
9. TYPE OF COOLING	
10. TYPE OF EXCITATION	
BOILER	
1. DESCRIPTION OF PRIMARY FUEL	
2. DESCRIPTION OF ALTERNATE FUEL	
3. MW DERATING – ALTER FUEL USE	
4. STARTUP FUEL	
5. BOILER MANUFACTURER	
6. TYPE OF BOILER	
7. TYPE OF FUEL FIRING	
8. DESCRIPTION OF BURNER LAYOUT	
POLLUTION CONTROL	
1. APPLICABLE AIR POLLUTION REG	
2. MANUFACTURER OF PART. CONTROL	
3. MANUFACTURER OF SOx CONTROL	
4. MANUFACTURER OF NOx CONTROL	
5. TYPE OF PARTICULATE CONTROL	
6. TYPE OF SOx CONTROL	
7. TYPE OF NOx CONTROL	
8. CURRENT LEVEL OF PARTICULATES	
9. CURRENT LEVEL OF SOx	
10. CURRENT LEVEL OF NOx	
11. PEAK MW LOAD OF PART. SYSTEM	
12. PEAK MW LOAD OF SOx SYSTEM	
13. PEAK MW LOAD OF NOx SYSTEM	
14. APPLICABLE WATER POLLUTION REG	
15. APPLICABLE WASTE DISPOSAL REG	
16. MANUF. OF WASTE WATER SYSTEM	
17. TYPE OF WASTE WATER SYSTEM	
18. MANUF OF WASTE DISPOSAL SYSTEM	
19. TYPE OF WASTE DISPOSAL SYSTEM	
20. PEAK MW LOAD OF WASTE WATER SYS	
21. PEAK MW LOAD OF WASTE DISP SYS	
AUXILIARIES & COOLING WATER SYSTEM	
1. DESCRIPTION OF COOLING WATER SYS	
2. MANUFACTURER OF COOLING WATER SYS	
3. PEAK MW LOAD OF COOLING WATER SYS	
4. DESCRIPTION OF BOILER FEEDPUMP SYS	
5. MANUFACTURER OF BOILER FEEDPUMP SYS	
6. PEAK MW LOAD OF BOILER FEEDPUMP SYS	
7. DESCRIPTION OF COMBUSTION AIR SYS	
8. MANUFACTURER OF COMBUSTION AIR SYS	
9. PEAK MW LOAD OF COMBUSTION AIR SYS	
10. DESCRIPTION OF AIR PREHEATER	
11. MANUFACTURER OF AIR PREHEATER	
12. PEAK MW LOAD OF AIR PREHEATER	
13. DESCRIPTION OF FUEL FEED SYS	

CATEGORY	DESCRIPTION / RESPONSE

INITIAL DESIGN EFFICIENCIES

1. BOILER EFFICIENCY / STEAM CONDITIONS	
2. TURBINE EFFICIENCY / STEAM CONDITIONS	
3. GENERATOR EFFICIENCY / MW : MVAR	
4. CONDENSOR CONDITIONS / COOLING WATER	
5. GROSS HEAT RATE (1)	
6. ORIGINAL STATION LOAD	
7. NET HEAT RATE (2)	
8. HEAT RATE CURVE / EQUATION	

"PROMOD" TYPE DATA

1. STARTUP Btus	
2. MINIMUM MW / TOTAL Btus	
3. MINIMUM MW / INCREMENTAL Btus PER MWh	
4. 1ST STEP MW / INCREMENTAL Btus PER MWh	
5. 2ND STEP MW / INCREMENTAL Btus PER MWh	
6. 3RD STEP MW / INCREMENTAL Btus PER MWh	
7. 4TH STEP MW / INCREMENTAL Btus PER MWh	
8. 5TH STEP MW / INCREMENTAL Btus PER MWh	

THREE MOST RECENT HEAT RATE TESTS

		DATE	LEVEL 1	LEVEL 2	LEVEL 3	LEVEL 4	LEVEL 5	LEVEL 6	LEVEL 7	LEVEL 8
1. TEST 1	MW OUTPUT									
	HEAT RATE									
	INCREMENTAL HEAT RATE									
2. TEST 2	MW OUTPUT									
	HEAT RATE									
	INCREMENTAL HEAT RATE									
3. TEST 3	MW OUTPUT									
	HEAT RATE									
	INCREMENTAL HEAT RATE									

CONTROL SYSTEMS

1. DESCRIPTION OF TURBINE CONTROL SYS.	
2. MANUFACTURER OF TURBINE CONTROL SYS.	
3. DATE & COST OF INSTALLATION	
4. DESCRIPTION OF BOILER CONTROL SYS.	
5. MANUFACTURER OF BOILER CONTROL SYS.	
6. DATE & COST OF INSTALLATION	
7. TYPE OF FAN CONTROL SYSTEM	
8. TYPE OF FEEDWATER PUMP CONTROL SYS.	
9. TYPE OF SOOT BLOWER CONTOL SYS.	
10. NUMBER OF OPERATOR CONTROL ROOMS	
11. DESCRIPTION OF HEATRATE DEVIATION SYS.	
12. TYPE OF SCRUBBER CONTROL SYS.	

NOTES: (1) GROSS HEAT RATE = $\frac{\text{TOTAL FUEL CONSUMED (Including Start–up) (in mmBtu's)}}{\text{GROSS ELECTRICAL OUTPUT}}$

SCHEDULE H-12.4a

SUMMARY OF FIRM PURCHASED POWER (Net MWh)

	QUALIFYING FACILITIES, BY COMPANY											OTHERS, BY COMPANY									
	A	B	C	D	E	F	G	H	I	LOSSES	TOTAL	Q	R	S	T	U	V	W	X	Y	LOSSES
NCILIATION PERIOD (RP)																					
(1)																					
(2)																					
TEST YEAR (TY)																					
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11																					
12																					
TY																					
RP																					
YEAR (RY)																					
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RY																					

ES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H–12.4b

SUMMARY OF FIRM PURCHASED POWER ENERGY COSTS ($000)

	QUALIFYING FACILITIES, BY COMPANY										OTHERS, BY COMPANY								
	A	B	C	D	E	F	G	H	I	TOTAL	Q	R	S	T	U	V	W	X	Y
ONCILIATION PERIOD (RP)																			
X (1)																			
Z (2)																			
TEST YEAR (TY)																			
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TES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.4c

SUMMARY OF FIRM PURCHASED POWER FIXED CHARGES ($000)

	QUALIFYING FACILITIES, BY COMPANY										OTHERS, BY COMPANY									
	A	B	C	D	E	F	G	H	I	TOTAL	Q	R	S	T	U	V	W	X	Y	T
NCILIATION PERIOD (RP)																				
(1)																				
(2)																				
TEST YEAR (TY)																				
Y																				
P																				
YEAR (RY)																				
Y																				

ES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.4d

SUMMARY OF FIRM PURCHASED POWER ENERGY COSTS PER NET MWh ($0.00/MWh)

	QUALIFYING FACILITIES, BY COMPANY										OTHERS, BY COMPANY								
	A	B	C	D	E	F	G	H	I	WEIGHTED AVERAGE	Q	R	S	T	U	V	W	X	Y
ONCILIATION PERIOD (RP)																			
X (1)																			
Z (2)																			
TEST YEAR (TY)																			
1																			
2																			
3																			
4																			
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RY																			

TES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.4e

SUMMARY OF NON-FIRM PURCHASED POWER (Net MWh)

	QUALIFYING FACILITIES, BY COMPANY											OTHERS, BY COMPANY									
	A	B	C	D	E	F	G	H	I	LOSSES	TOTAL	Q	R	S	T	U	V	W	X	Y	LOSSES
NCILIATION PERIOD (RP)																					
((1)																					
: (2)																					
TEST YEAR (TY)																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
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TY																					
RP																					
YEAR (RY)																					
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RY																					

'ES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.
(3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

SCHEDULE H–12.4f

SUMMARY OF NON–FIRM PURCHASED POWER ENERGY COSTS ($000)

	QUALIFYING FACILITIES, BY COMPANY										OTHERS, BY COMPANY								
	A	B	C	D	E	F	G	H	I	TOTAL	Q	R	S	T	U	V	W	X	Y
ONCILIATION PERIOD (RP)																			
X (1)																			
Z (2)																			
TEST YEAR (TY)																			
1																			
2																			
3																			
4																			
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12																			
. RY																			

TES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.
(3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

SCHEDULE H-12.4g

SUMMARY OF NON-FIRM PURCHASED POWER ENERGY COSTS PER NET MWh ($000/MWh)

	QUALIFYING FACILITIES, BY COMPANY										OTHERS, BY COMPANY								
	A	B	C	D	E	F	G	H	I	WEIGHTED AVERAGE	Q	R	S	T	U	V	W	X	Y
ONCILIATION PERIOD (RP)																			
X (1)																			
Z (2)																			
TEST YEAR (TY)																			
1																			
2																			
3																			
4																			
5																			
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9																			
10																			
11																			
12																			
TY																			
RP																			
E YEAR (RY)																			
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7																			
8																			
9																			
10																			
11																			
12																			
RY																			

TES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.
(3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

SCHEDULE H-12.5a

SUMMARY OF LINE LOSSES AND SYSTEM'S OWN USE (1)

	SYSTEM LOSSES (MWh)													SYSTEM'S OWN USE (MWh) (5)						
	STEP-UP X-FMR	345 kV TRANS	345/138 kV AUTO X-FMR	138 kV TRANS	138/69 kV AUTO X-FMR	69 kV TRANS	POWER X-FMR	PRIMARY DISTRIB	LINE X-FMR	SECDRY DISTRIB	SUB TOTAL	(2) DIFFERENCE	BOOK LOSSES LESS SYSTEM USE	T	U	V	W	X	Y	Z
ONCILIATION PERIOD (RP)																				
(3)																				
(4)																				
TEST YEAR (TY)																				
1																				
2																				
3																				
4																				
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6																				
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E YEAR (RY)																				
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ES:

(1) If actual energy losses are not available as indicated above, estimated values shall be provided on no less than an annual basis and at least by voltage level (i.e., transformer losses included with line losses if not available separately).

(2) "Difference", If any, between energy losses as recorded by Company books and records ("COMPANY USE, LOSSES, AND UNACCOUNTED FOR"), and the sum of: loss amounts allocated to component (equipment/voltage) level by month and "SYSTEM'S OWN USE".

(3) Month X = Month following Utility's last reconciliation.

(4) Month Z = Last Month for which reconciliation data is requested.

(5) System's Own Use shall provide metered usage for office buildings, district offices, service centers, warehouses, and maintenance facilities, except that facilities with demand of less 10 kW or facilities used only on an intermittent basis may be estimated. Electric usage of facilities associated with the transmission or distribution of electrical power (e.g., switchyar substations, etc.) may be estimated based on a statistical sampling technique.

SCHEDULE H-12.5b

SUMMARY OF OFF-SYSTEM SALES (NON-FIRM & FIRM POWER)

	OFF-SYSTEM NON-FIRM SALES (Net MWh)											OFF-SYSTEM FIRM POWER SALES (Net MWh)									
	A	B	C	D	E	F	G	H	I	J	TOTAL	Q	R	S	T	U	V	W	X	Y	Z
ONCILIATION PERIOD (RP)																					
IX (1)																					
IZ (2)																					
TEST YEAR (TY)																					
I 1																					
I 2																					
I 3																					
I 4																					
I 5																					
I 6																					
I 7																					
I 8																					
I 9																					
I 10																					
I 11																					
I 12																					
_ TY																					
_ RP																					
E YEAR (RY)																					
I 1																					
I 2																					
I 3																					
I 4																					
I 5																					
I 6																					
I 7																					
I 8																					
I 9																					
I 10																					
I 11																					
I 12																					
L RY																					

OTES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.5c

SUMMARY OF OFF-SYSTEM SALES REVENUE (ENERGY CHARGE COMPONENT)

	OFF-SYSTEM NON-FIRM SALES ($000)											OFF-SYSTEM FIRM POWER SALES ($000)									
	A	B	C	D	E	F	G	H	I	J	TOTAL	Q	R	S	T	U	V	W	X	Y	Z
CONCILIATION PERIOD (RP)																					
TH X (1)																					
TH Z (2)																					
TEST YEAR (TY)																					
TH 1																					
TH 2																					
TH 3																					
TH 4																					
TH 5																					
TH 6																					
TH 7																					
TH 8																					
TH 9																					
TH 10																					
TH 11																					
TH 12																					
AL TY																					
AL RP																					
TE YEAR (RY)																					
TH 1																					
TH 2																					
TH 3																					
TH 4																					
TH 5																					
TH 6																					
TH 7																					
TH 8																					
TH 9																					
TH 10																					
TH 11																					
TH 12																					
AL RY																					

NOTES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.5d

SUMMARY OF OFF-SYSTEM SALES REVENUE (FIXED CHARGE COMPONENT)

	OFF-SYSTEM NON-FIRM SALES ($000)											OFF-SYSTEM FIRM POWER SALES ($000)									
	A	B	C	D	E	F	G	H	I	J	TOTAL	Q	R	S	T	U	V	W	X	Y	Z
ONCILIATION PERIOD (RP)																					
IX (1)																					
IZ (2)																					
TEST YEAR (TY)																					
I 1																					
I 2																					
I 3																					
I 4																					
I 5																					
I 6																					
I 7																					
I 8																					
I 9																					
I 10																					
I 11																					
I 12																					
_ TY																					
_ RP																					
E YEAR (RY)																					
I 1																					
I 2																					
I 3																					
I 4																					
I 5																					
I 6																					
I 7																					
I 8																					
I 9																					
I 10																					
I 11																					
I 12																					
L RY																					

OTES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.5e

SUMMARY OF OFF-SYSTEM SALES REVENUE (ENERGY CHARGE PER MWh)

	OFF-SYSTEM NON-FIRM SALES ($0.00/NET MWh)											OFF-SYSTEM FIRM POWER SALES ($0.00/NET MWh									
	A	B	C	D	E	F	G	H	I	J	AVERAGE	Q	R	S	T	U	V	W	X	Y	Z
CONCILIATION PERIOD (RP)																					
TH X (1)																					
TH Z (2)																					
TEST YEAR (TY)																					
TH 1																					
TH 2																					
TH 3																					
TH 4																					
TH 5																					
TH 6																					
TH 7																					
TH 8																					
TH 9																					
TH 10																					
TH 11																					
TH 12																					
AL TY																					
AL RP																					
TE YEAR (RY)																					
TH 1																					
TH 2																					
TH 3																					
TH 4																					
TH 5																					
TH 6																					
TH 7																					
TH 8																					
TH 9																					
TH 10																					
TH 11																					
TH 12																					
AL RY																					

NOTES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

SCHEDULE H-12.5f

SUMMARY OF ON-SYSTEM SALES (WHOLESALE & RETAIL)

	ON-SYSTEM WHOLESALE SALES (Net MWh)											ON-SYSTEM RETAIL SALES (Net MWh)									
	A	B	C	D	E	F	G	H	I	J	TOTAL	Q	R	S	T	U	V	W	X	Y	Z
ONCILIATION PERIOD (RP)																					
X (1)																					
Z (2)																					
TEST YEAR (TY)																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
TY																					
RP																					
E YEAR (RY)																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
RY																					

TES: (1) Month X = Month following Utility's last reconciliation.
(2) Month Z = Last Month for which reconciliation data is requested.

United States Department of Energy
Office of Energy Emergency Operations, IE–24
Electric Power System Emergency Report

REPORT OF:

Interruption:	
Voltage Reduction:	
Public Appeal:	
Vulnerability Action:	
Other Incident:	

UTILITY: _____

DIVISION: _____

ADDRESS: _____

REPORTED BY: _____
(Name)

_____
(Title)

PHONE NUMBER(s) INCLUDE AREA CODE: ( ) _____

DESCRIPTION OF EVENT

SYSTEM(s) AND/OR AREA(s) AFFECTED: _____

_____

_____

DATE AND TIME AT WHICH THE INCIDENT BEGAN:

Date: [/ /] Time: [ ] Time Zone: [ ]

DATE AND TIME OF SERVICE RESTORATION, RETURN TO NORMAL VOLTAGE LEVELS OR RETURN TO NORMAL SYSTEMS OPERATIONS:

INTIAL:

Date: [/ /] Time: [ ] Time Zone: [ ]

FINAL:

Date: [/ /] Time: [ ] Time Zone: [ ]

NUMBER OF CUSTOMERS AFFECTED: _____

AMOUNT OF LOAD INVOLVED: _____

SCHEDULE H-13.2

NARRATIVE DESCRIPTION OF THE EVENT

PROVIDE A BRIEF DESCRIPTION OF THE EVENT [INCLUDE AS APPROPRIATE: THE CAUSE OF THE INCIDENT, EQUIPMENT DAMAGED, CRITICAL SERVICES INTERRUPTED, AND ANY EFFECTS ON NEIGHBORING SYSTEM(s)]:

This mandatory report is authorized by the Federal Energy Administration Act of 1974 (P.L. 93-275) and the Federal Power Act. The timely submission of this form by a firm required to report is a requirement under Federal regulations. Late filing, failure to file, failure to keep records, or failure otherwise to comply with these instructions may result in criminal fines, civil penalties and other sanctions as provided by law. The information collected on this form is not regarded as confidential and will not be treated as such.

SCHEDULE H-13.3
CONTINUITY OF SERVICE

YEAR	CONTINUITY OF SERVICE INDEX	AVERAGE LENGTH OF INTERRUPTIONS (Hours)
TEST YEAR		
PRIOR YEAR 1		
PRIOR YEAR 2		
PRIOR YEAR 3		
PRIOR YEAR 4		
PRIOR YEAR 5		
PRIOR YEAR 6		
PRIOR YEAR 7		
PRIOR YEAR 8		
PRIOR YEAR 9		
AVERAGE		

NOTES: CONTINUITY OF SERVICE INDEX = $\frac{\text{CUSTOMER HOURS POSSIBLE} - \text{CUSTOMER HOURS OUTAGE}}{\text{CUSTOMER HOURS POSSIBLE}}$

CUSTOMER HOURS POSSIBLE = TOTAL NUMBER OF CUSTOMERS x PERIOD HOURS

CUSTOMER HOURS OUTAGE = A SUMMATION OF [NUMBER OF CUSTOMERS AFFECTED BY EACH OUTAGE x AVERAGE LENGTH (IN HOURS) OF EACH INTERRUPTION OR OUTAGE]

PERIOD HOURS = NUMBER OF HOURS PER SPECIFIED UNIT OF TIME (Example: 8760 hours per year)

SCHEDULE H–14.1a

AVAILABLE CAPACITY WHEELING (Company–wide Summary for the Test Year)

ROM	TO	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	ANI TO
							MEGAWATTS (MW)							
							MEGAWATT–HOURS (MWh)							
	TOTALS													

SCHEDULE H-14.1b

PLANNED CAPACITY WHEELING (Company-wide Summary for the Test Year)

FROM	TO	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	MONTH	AN T
						MEGAWATTS (MW)								
						MEGAWATT-HOURS (MWh)								
	TOTALS													

LINE DESCRIPTION	LENGTH (Miles)	THERMAL RATING	80% THERMAL RATING	MW–MILES
69 kV TRANSMISSION LINES				
69 kV TOTAL				
138 kV TRANSMISSION LINES				
138 kV TOTAL				
345 kV TRANSMISSION LINES				
345 kV TOTAL				
500 kV TRANSMISSION LINES				
500 kV TOTAL				

NOTE: The method for calculating the "Thermal Rating" of a transmission line is defined in

COMPANY NAME
WEIGHTED COST OF PREFERRED STOCK
AS OF (DATE)

(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(S, p.2)	(K)	(L)
ISSUANCE DATE	DIVIDEND RATE	MANDATORY REDEMPTION (Y/N)	PAR VALUE AT ISSUANCE	PREMIUM OR (DISCOUNT)	UNDERWRITING FEES AND ISSUANCE EXP.	GAIN (LOSS) ON REDEEMED STOCK	NET PROCEEDS AT ISSUANCE	NET PROCEEDS AS % OF PAR	BOOK VALUE EXCL. SCHEDULED REDEMPTIONS	ISSUE AS % OF TOTAL BOOK VALUE	COST [illegible] MONE[illegible]
								TOTAL		100.00%	

NOTES
(C) Dividend rate should be expressed as % of par value.
(I) = (E)+(F)−(G)+(H)
(J) = (I)/(E)
(L) = (C)/(J) for issues not subject to mandatory redemptions, and issues with variable dividend rates.
For issues requiring mandatory redemptions, calculate yield to maturity.
(M) = (K)x(L).

COMPANY NAME
WEIGHTED COST OF PREFERRED STOCK
AS OF (DATE)

(N)	(O)	(P)	(Q)	(R)	(S)
PAR VALUE OUTSTANDING	PAR VALUE EXCL.SCHEDULED REDEMPTIONS	UNAMORTIZED PREMIUM OR (DISCOUNT)	UNAMORTIZED ISSUANCE EXPENSES	UNAMORTIZED GAIN (LOSS) ON REDEEMED STOCK	BOOK VALUE EXCL.SCHEDULE REDEMPTIONS

BALANCE OF PREFERRED STOCK

uled redemptions to be excluded reflect those amounts to be redeemed prior
nticipated effective date for the rates being requested.
rtized balance of underwriter fees should also be provided here.
P)–(Q)+(R)

COMPANY NAME
WEIGHTED COST OF LONG–TERM DEBT
AS OF (DATE)

(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(T, p.2)	(L)	(M)	
SUANCE DATE	MATURITY DATE	INTEREST RATE	SINKING FUND (Y/N)	PRINCIPAL AMOUNT AT ISSUANCE	PREMIUM OR (DISCOUNT)	UNDERWRITING FEES AND ISSUANCE EXP.	GAIN (LOSS) ON REACQUIRED DEBT	NET PROCEEDS AT ISSUANCE	NET PROCEEDS AS % OF PAR	BOOK VALUE EXCL. SCHEDULED MATURITIES	ISSUE AS % OF TOTAL BOOK VALUE	COST OF DEBT	V
									TOTAL		100.00%		

e effective annual interest rate for debt requiring letter of credit
ımittment fees. Supporting calculations should be provided.
3) – (H) + (I)
=)
ɔ maturity should be provided for fixed rate debt. Cost of debt
iable rate issues = (D) / (K).
M)

COMPANY NAME
WEIGHTED COST OF LONG–TERM DEBT
AS OF (DATE)

(A, p.1)	(O)	(P)	(Q)	(R)	(S)	(T)
SERIES	PRINCIPAL AMOUNT OUTSTANDING	PRINCIPAL EXCL.SCHEDULED MATURITIES	UNAMORTIZED PREMIUM OR (DISCOUNT)	UNAMORTIZED FEES AND EXPENSES	UNAMORTIZED GAIN (LOSS) ON REACQUIRED DEBT	BOOK VALUE EXCL.SCHEDULE MATURITIES
				TOTAL		

NOTES

O) Scheduled maturities to be excluded reflect those amounts to be retired prior to the anticipated effective date for the rates being requested.

R) Unamortized balance of Underwriter fees and issuance expenses.

T) = (P)+(Q)–(R)+(S)

COMPANY NAME
NOTES PAYABLE OUTSTANDING
END OF TEST YEAR

Description	Maturity Date	Principal Amount	% of Total Principal	Interest Rate	Weighted Average Cost
	TOTAL		100.00%		

Notes Payable Outstanding Last Two Years:

Quarter ending _____ $_____
Quarter ending _____ $_____
Quarter ending _____ $_____
Quarter ending _____ $_____
Quarter ending _____ $_____
Quarter ending _____ $_____
Quarter ending _____ $_____
Quarter ending _____ $_____

Anticipated changes in Notes Payable during twelve months following test year:

COMPANY NAME
FINANCIAL RATIOS

	(1) Total Debt % Capital	(2) CWIP % Net Plant	(3) Const. Exp. % Avg. Capital	(4) Pre–Tax Int. Covg.	(5) Pre–Tax Int. Covg. Excl. AFUDC and defr.	(6) Fixed Charge Coverage	(7) Fixed Charge Covg. Excl. AFUDC and Defr.
AR _____ AR _____ AR _____ AR _____ AR _____							
R _____							
): FULL RATE RELIEF) AR _____ AR _____ AR _____ AR* _____ AR* _____							
ENDING _____ LL RATE RELIEF) RATE RELIEF							

upporting calculations for each ratio, including derivation of "cash flow from operations."

ons for years four and five should be provided by utilities subject to rate moderation plans.

COMPANY NAME
FINANCIAL RATIOS

	(8) Cash Interest Coverage	(9) Internal Cash % Constr. Exp.	(10) Cash Covg. Dividends	(11) AFUDC % NI for Common	(12) Internal Cash % Avg. Total Debt	(13) Return on Avg. Equity
ACTUAL: FISCAL YEAR _____ FISCAL YEAR _____ FISCAL YEAR _____ FISCAL YEAR _____ FISCAL YEAR _____						
TEST YEAR _____						
PROJECTED: (ASSUMING FULL RATE RELIEF) FISCAL YEAR _____ FISCAL YEAR _____ FISCAL YEAR _____ FISCAL YEAR* _____ FISCAL YEAR* _____						
RATE YEAR ENDING _____ WITH FULL RATE RELIEF WITH NO RATE RELIEF						

(1) TOTAL DEBT AS A PERCENT OF TOTAL CAPITAL

Numerator:		Notes Payable
	+	Long-Term Debt (Incl. Current Maturities & Capital Lease Obligations)
Denominator:		Notes Payable
	+	Long-Term Debt (Incl. Current Maturities & Capital Lease Obligations)
	+	Preferred Stock
	+	Common Equity

(2) TOTAL CWIP AS A PERCENT OF NET PLANT

Numerator:		Total Construction Work in Progress
Denominator:		Total Utility Plant
	-	Accumulated Depreciation and Amortization

(3) CONSTRUCTION EXPENDITURES AS A PERCENT OF AVERAGE TOTAL CAPITAL

Numerator:	Cash Construction Expenditures
Denominator:	Average of Beginning and Ending Balance of Total Capital (See Definition of Total Capital Provided in the Denominator of Ratio 1)

(4) PRE-TAX INTEREST COVERAGE

Numerator:		Income from Continuing Operations
	+/-	Non-Recurring Items (before tax)
	+	Income Taxes
	+	Interest Incurred
Denominator:		Interest Incurred

(5) PRE-TAX INTEREST COVERAGE (Excluding AFUDC & Deferrals)

Numerator:		Same as (4)
	-	Total AFUDC
	-	Deferred Carrying Costs
	-	Deferred Expenses
	-	Mirror CWIP Amortization
Denominator:		Interest Incurred

(6) FIXED CHARGE COVERAGE

Numerator:		Same as (4)
	+	1/3 of Rental Expenses
Denominator:		Interest Incurred
	+	1/3 of Rental Expenses

(7) FIXED CHARGE COVERAGE RATIO (Excluding AFUDC & Deferrals)

Numerator:		Same as (5)
	+	1/3 of Rental Expenses
Denominator:		Interest Incurred
	+	1/3 of Rental Expenses

(8) CASH INTEREST COVERAGE

Numerator:		Cash Flow From Operations (Before Working Capital Changes)
	+	Cash Interest Paid
Denominator:		Interest Incurred

(9) INTERNAL CASH AS A PERCENTAGE OF CONSTRUCTION EXPENDITURES

Numerator:		Cash Flow From Operations (Before Working Capital Changes)
	-	Preferred Dividends
	-	Common Dividends
Denominator:		Cash Construction Expenditures

(10) CASH COVERAGE OF COMMON DIVIDENDS

Numerator:		Cash Flow From Operations (Before Working Capital Changes)
	-	Preferred Dividends
Denominator:		Common Dividends

(11) AFUDC AS A PERCENTAGE OF NET INCOME FOR COMMON SHAREHOLDERS

Numerator:		Total AFUDC
	+	Deferred Carrying Costs
	+	Mirror CWIP Amortization
Denominator:		Net Income After Preferred Dividends

(12) INTERNAL CASH AS A PERCENTAGE OF AVERAGE TOTAL DEBT

Numerator:	Same as (9)
Denominator:	Average of Beginning and Ending Balance of Total Debt (See Definition of Total Debt provided in numerator of Ratio 1)

(13) RETURN ON AVERAGE COMMON EQUITY

Numerator:	Net Income after Preferred Dividends
Denominator:	Average of Beginning and Ending Common Equity

Definition of Terms for the above Ratios

"Interest Incurred" includes all interest charges, and excludes any recognition of ABFUDC, deferred borrowing costs, or capitalized interest.

"Total AFUDC" includes both the allowance for borrowed funds used during construction (ABFUDC), and the allowance for equity funds used during construction (AEFUDC). Actual reported AFUDC should not be adjusted for related tax effects.

"Deferred Carrying Costs" includes any borrowing costs or equity return deferred under an accounting order or qualified phase-in plan.

"Deferred Expenses" includes any expenses deferred under an accounting order or qualified phase-in plan.

"Mirror CWIP Amortization" reflects the amortization of a mirror CWIP liability, or the rapid amortization of contra-AFUDC.

"Cash Flow From Operations" should reflect the amount reported in the Statement of Cash Flows prior to changes in current assets and current liabilities, less ABFUDC and capitalized interest (if not already subtracted from net income in the Statement of Cash Flows).

"Cash Construction Expenditures" should not include any AFUDC or capitalized interest.

"Before Working Capital Changes" means before changes to current assets and current liabilities.

COMPANY NAME

SCHEDULE K–7

CAPITAL REQUIREMENTS AND ACQUISITION PLAN

CAPITAL REQUIREMENTS	Most Recent Fiscal Year	ESTIMATED Fiscal Year 1	Fiscal Year 2	Fiscal Year 3	Fiscal Year 4**	Fiscal Year 5**
Generation						
Transmission						
Distribution						
General						
Fuel						
Other (Specify)						
TOTAL CAPITAL REQUIREMENTS						
SOURCES OF CAPITAL						
Internal *						
External:						
Long–Term Debt						
Preferred Stock						
Common Stock						
Other (Specify)						
TOTAL CAPITAL SOURCES						

*Same as the numerator on Ratio 9, Schedule K–6.

**Estimates for years four and five should be provided by utilities subject to rate moderation plans.

COMPANY NAME

GROWTH IN EARNINGS, DIVIDENDS, AND BOOK VALUE

B)		(C)		(D)		(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
NNING IMON UITY	+	NET INCOME FOR COMMON	−	COMMON DIVIDENDS	+	ADDTL. EQUITY (NET)	=	ENDING COMMON EQUITY	AVERAGE COMMON EQUITY	ROE	PERCENT EARNINGS RETAINED	IMPLIED GROWTH	WTD. AVG. SHARES (FOR EPS)	WTD. AVG. SHARES (FOR DPS)	YEAR END SHARES (FOR BVPS)	EPS	DPS
						F−(B+C−D)			(B+F) / 2	C/G	(C−D) / C	H x I				C/K	D/L

5 YEAR AVG.	xx	xx	xx	5 YEAR COMPOUND GROWTH RATE	xx	xx
10 YEAR AVG.	xx	xx	xx	10 YEAR COMPOUND GROWTH RATE	xx	xx
15 YEAR AVG.	xx	xx	xx	15 YEAR COMPOUND GROWTH RATE	xx	xx

COMPANY NAME

MARKET TO BOOK AND NON–RECURRING ITEMS

(A)	(Q)	(R)	(S)	(T)	(U)
EAR	YEAR END MARKET PRICE	MARKET TO BOOK Q/P	NON–RECURRING GAINS/(LOSSES) (NET OF TAX)	NET INCOME FOR COMMON (ADJUSTED) C+S	DESCRIPTION OF NON–RECURRING ITEM

COMPANY NAME
DECOMMISSIONING FUNDING PLAN
UNIT NO.

	YEAR	CONTRIBUTIONS	DECOMM. OUTLAYS	FUND EARNINGS	FUND TAXES	ADMIN. FEES	FUND ACCUMULATION
ACTUAL:	19XX						
	19XX						
	.						
	.						
	.						
PROJECTED:	19XX						
	19XX						
	.						
	.						
	.						
	.						

NOTES: Projected taxes and administrative fees may be included with fund earnings as a net yield. If so, clearly specify the assumptions used in Schedule M–1, part (U).

SCHEDULE R–1

XXX COOPERATIVE, INC.
PLANT ADDITIONS AND RETIREMENTS

(YEAR ENDING 12/31)	PLANT ADDITIONS	PLANT RETIREMENTS	TOTAL UTIL. PLANT	ACCUM. DEPREC.	NET UTIL. PLANT
BEGINNING BALANCE 19__					
19__					
19__					
19__					
19__					
19__					
19__					
19__					
19__					
19__					
19__					

TEN–YEAR COMPOUND GROWTH RATE: _____

FIVE–YEAR COMPOUND GROWTH RATE: _____

TEST YEAR ENDING ____

PROJECTED
RATE YEAR ENDING ____

XXX COOPERATIVE, INC.
END OF TEST YEAR
DEBT SUMMARY

SCHEDULE R–4

	Note Number	Date of Note	Interest Rate	Principal Amount	Deferred Interest	Amount Unadvanced	Cumulative Principal Repayments	Net Obligatic
REA NOTES:								
							SUBTOTAL	
CFC NOTES:								
							SUBTOTAL	
OTHER NOTES:								
							SUBTOTAL	
PRO–FORMA ADJUSTMENTS:								
							TOTAL	

SCHEDULE R–5

XXX COOPERATIVE, INC.
WIEGHTED AVERAGE COST OF DEBT
END OF TEST YEAR

	AMOUNT OUTSTANDING*	% OF TOTAL DEBT	INTEREST RATE	WEIGHTED COST
REA			2.0%	
REA			5.0%	
CFC NOTE 1				
CFC NOTE 2				
.				
.				
.				
.				
TOTAL		100.00%		

*Amount Outstanding should agree with Schedule R–4.

XXX COOPERATIVE, INC.
PRINCIPAL AND INTEREST PAYMENTS

	ACTUAL TEST YEAR	SCHEDULED RATE YEAR
REA 2%		
PRINCIPAL		
INTEREST	_____	_____
TOTAL		
REA 5%		
PRINCIPAL		
INTEREST	_____	_____
TOTAL		
TOTAL REA DEBT SERVICE	_____	_____
CFC #1		
PRINCIPAL		
INTEREST	_____	_____
TOTAL		
CFC #2		
PRINCIPAL		
INTEREST	_____	_____
TOTAL		
.		
.		
.		
TOTAL CFC & OTHER DEBT SERVICE	_____	_____
TOTAL DEBT SERVICE	_____	_____

SCHEDULE R–10

XXX COOPERATIVE, INC.
GENERAL FUND INVESTMENTS & INTEREST INCOME
TEST YEAR ENDING _____

INVESTMENT	AMOUNT	INTEREST RATE	MATURITY (DAYS)
CFC COMMERCIAL PAPER			
SUBTOTAL	_____		
CERTIFICATES OF DEPOSIT			
SUBTOTAL	_____		
BANK ACCOUNTS			
SUBTOTAL	_____		
CASH			
TOTAL GENERAL FUNDS	_____		

INTEREST INCOME ON CFC CAPITAL TERM CERTIFICATES

TEST YEAR _____

ESTIMATED RATE YEAR _____

XXX COOPERATIVE, INC.
CAPITAL CREDITS – ASSOCIATED ORGANIZATIONS

(YEARS ENDING 12/31)		CAPITAL CREDITS ALLOCATED	CASH DISTRIBUTIONS RECEIVED
G&T COOPERATIVE	19__		
	19__		
	19__		
	19__		
	19__		
	19__		
	19__		
TEST YEAR ENDING _____			
PROJECTED			
CFC	19__		
	19__		
	19__		
	19__		
	19__		
	19__		
	19__		
TEST YEAR			
PROJECTED			
TEXAS ELECTRIC COOPERATIVE	19__		
	19__		
	19__		
	19__		
	19__		
	19__		
	19__		
TEST YEAR			
PROJECTED			
OTHER (SPECIFY)			

SCHEDULE R–13

XXX COOPERATIVE, INC.
HISTORICAL FINANCIAL PERFORMANCE

	CALENDAR YEAR:	19__	19__	19__	19__	19__	19__	19__	TEST ENDII
	OPERATING MARGINS								
	NON–OPERATING MARGINS								
(A)	CAPITAL CREDITS								
(B)	NET MARGINS								
(C)	INTEREST ON LTD								
	TIER = (B+C)/C								
	MODIFIED TIER = (B–A+C)/C								
(D)	DEPREC.& AMORT. EXPENSE								
(E)	PRINCIPAL & INTEREST								
	DSC = (B+C+D)/E								
	MODIFIED DSC = (B–A+C+D)/E								
(F)	EQUITY								
	LONG–TERM DEBT								
(G)	CAPITALIZATION								
(H)	TOTAL ASSETS								
	% EQUITY/CAPITALIZATION = F/G								
	% EQUITY/ASSETS = F/H								
(I)	GENERAL FUNDS								
(J)	TOTAL UTILITY PLANT								
	% GEN.FUNDS/TOT.UTIL.PLANT = I/J								