

Brazos Electric
O & M Expenses
For the Test Year Ended December 31, 2001
Docket No. 25960

Line Number	Account Description	Balance December 31, 2001	Account Transfer	Adjusted Balance
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87				
	Subtotal	-	-	-
	Other Power Generation			
	<u>Operation</u>			
	Operation Super. & Engin.	77,029	-	77,029
546	Fuel	-	-	-
547	Generation Expenses	397,551	-	397,551
548	Misc. Other Power Generation	28,011	-	28,011
549	Rents	-	-	-
550		502,591	-	502,591
	Subtotal			
	<u>Maintenance</u>			
	Maintenance Super. & Engin.	30,268	-	30,268
551	Maintenance of Structures	1,111	-	1,111
552	Maint. Gener. & Elect. Plt	861,772	-	861,772
553	Maint. Misc. Other power	-	-	-
554		893,152	-	893,152
	Subtotal			
	Total Power Production Expense	7,299,096	91,364	7,390,460
	Transmission Expense			
	<u>Operation</u>			
	Operation Super. & Engin.	463,793	(6,802)	456,991
560	Load Dispatching	874,577	(12,826)	861,751
561	Station Equipment	785,110	(11,514)	773,596
562				

Brazos Electric
O & M Expenses
For the Test Year Ended December 31, 2001
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Line Number	Account Description	Balance December 31, 2001	Account Transfer	Adjusted Balance
88	Overhead Line Expense	197,236	(2,892)	194,344
89	Underground Line Expense	-	-	-
90				
91	Misc. Transmission Expense	540,805	(7,931)	532,874
92	Rents	3,375	(49)	3,326
93	Other	-	-	-
94		2,864,896	(42,014)	2,822,882
95				
96	Subtotal			
97				
98	Maintenance	172,492	(2,530)	169,962
99	Maintenance Super. & Engin.	37,193	(545)	36,648
100	Maint. of Structures	1,670,250	(24,494)	1,645,756
101	Maint. of Station Equipment	1,212,536	(17,782)	1,194,754
102	Maint. of Overhead Lines	1,043	(15)	1,028
103	Maint. of Underground Lines	271,651	(3,984)	267,667
104	Maint. of Misc. Trans. Plant	-	112,815	112,815
105	Others	3,365,165	63,465	3,428,630
106	Subtotal			
107				
108				
109	Total Transmission Expenses	6,230,060	21,451	6,251,511
110				
111				
112	Distribution Expense			
113	Operation	562,858	-	562,858
114	Wheeling Expense	6,847	(263)	6,584
115	Operation Super. & Engin.	141,235	(5,428)	135,807
116	Load Dispatching	734,715	(28,239)	706,476
	Station Expense	-	-	-
	Overhead Line Expense	-	-	-

Brazos Electric
O & M Expenses
For the Test Year Ended December 31, 2001
Docket No. 25960

Line Number	Account Description	Balance December 31, 2001	Account Transfer	Adjusted Balance
584	Underground Line Expense	-	-	-
585	Street Light & Signal Systems	-	-	-
586	Meter Expenses	-	-	-
587	Customer Installation Expense	643	(25)	618
588	Misc. Distribution Expenses	1,800	(69)	1,731
589	Rents	-	-	-
590	Other	1,448,098	(34,024)	1,414,074
590	Subtotal			
590	Maintenance	1,229	(47)	1,182
591	Maintenance Super. & Engin.	1,469	(56)	1,413
592	Maint. of Structures	2,025,566	(77,853)	1,947,713
593	Maint. of Station Equipment	388	(15)	373
594	Maint. of Overhead Lines	-	-	-
595	Maint. of Underground Lines	-	-	-
596	Maint. of Line Transformers	105	(4)	101
597	Maint. of Street Lights	21,243	(816)	20,427
598	Maint. of Meters			
598	Maint. of Misc. Dist. Plant			
598	Subtotal	2,050,001	(78,791)	1,971,210
Customer and Information Expenses				
901	Customer Accounts Expenses	-	-	-
902	Supervision	35,976	-	35,976
902	Meter Reading Expense			

Brazos Electric
O & M Expenses
For the Test Year Ended December 31, 2001
Docket No. 25960

Line Number	Account Description	Balance December 31, 2001	Account Transfer	Adjusted Balance
146	903 Customer Records & Collect.	47,140	-	47,140
147	904 Uncollectible Accounts	-	-	-
148	905 Misc. Customer Account Exp.	-	-	-
149	Subtotal	83,116	-	83,116
150				
151	<u>Cust. Service & Information Expense</u>			
152	906 Customer Svc. & Infor.	-	-	-
153	907 Supervision	-	-	-
154	908 Customer Assistance	449,286	-	449,286
155	909 Inform. & Instruct. Adv. Exp.	-	-	-
156	910 Misc. Cust. Service & Inform.	-	-	-
157	Subtotal	449,286	-	449,286
158				
159	<u>Sales Expense</u>			
160	911 Supervision	-	-	-
161	912 Demonstrating & Selling Exp.	-	-	-
162	913 Advertising Exp.	-	-	-
163	916 Misc. Sales Exp.	-	-	-
164	917 Sales Expense	-	-	-
165	Subtotal	-	-	-
166				
167	Total Cust. Serv., Inform. & Sale Exp.	532,402	-	532,402
168				
169				
170				
171	Total Distribution Expenses	4,030,501	(112,815)	3,917,686
172				
173	TOTAL PRODUCTION, TRANSMISSION, AND DISTRIBUTION EXPENSES	17,559,657	-	17,559,657
174				

Brazos Electric
O & M Expenses
For the Test Year Ended December 31, 2001
Docket No. 25960

Line Number	Account Description	Balance December 31, 2001	Account Transfer	Adjusted Balance
175	TOTAL GENERAL PLANT O & M EXPENSES	203,809		203,809
176				
177	TOTAL OPERATIONS AND MAINTENANCE EXPENSES	17,763,466		17,763,466
178				
179				
180				
181	Transmission	32.9716%	67,199	6,318,710
182	Production	51.9866%	105,953	7,496,413
183	Distribution	15.0418%	30,657	3,948,343
184		100.0000%	203,809	17,763,466
185				
186				
187				
188				
189				
190				
191	Transmission			
192	Production			
193	Distribution			
194				
195				
196				

Total O&M	6,318,710	35.5714%
	7,496,413	42.2013%
	3,948,343	22.2273%
	17,763,466	100.0000%

Total O&M	67,199	6,318,710
	105,953	7,496,413
	30,657	3,948,343
	203,809	17,763,466

O&M Percentages	35.5714%
	42.2013%
	22.2273%
	100.0000%

Brazos Electric
A & G Expenses
For the Test Year Ended December 31, 2001
Docket No. 25960

Line Number	Account Number	Description	Amount	Account Transfers	Exclusions	Amount	New Factor Name	Old Factor Name	Production	Transmission	Distribution	Production Service Expense	Transmission Cost of Service Expense	Distribution Service Expense
1	920	Administrative and General Salaries	5,076,177			5,076,177	F-1 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	2,001,186	2,194,741	880,250
2	921	Office Supplies and Expenses	551,271		(8,051)	543,220	F-1 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	214,154	234,867	94,199
3	922	Administrative Expenses Transferred	-			-	F-1 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	-	-	-
4	923	Outside Services Employed	2,032,784			2,032,784	TOMXFP	O&M	42.2013%	35.5714%	22.2273%	857,861	723,089	451,833
5	924	Property Insurance	662,209			662,209	F-5 PLTSVC-N	NTP	19.8926%	55.8644%	24.2430%	131,730	369,940	160,540
6	925	Injuries and Damages	287,028			287,028	F-1 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	113,155	124,101	49,773
7	926	Employee Pensions and Benefits	678,608			678,608	F-1 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	267,528	293,404	117,676
8	927	Franchise Requirements	-			-	DIST					-	-	-
9	928	Regulatory Commission Expenses	755			755	TOTREV		90.3867%	5.9691%	3.6442%	682	45	28
10	930	Miscellaneous-Plant related/Personnel related	624,609		(112,685)	511,924	F-5 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	201,816	221,336	88,772
11	931	Rents	104,433			104,433	F-1 PAYXAG	TPEC	39.4231%	43.2361%	17.3408%	41,171	45,153	18,110
12	935	Maintenance of General Plant	203,809			203,809	GNLPLT-N		44.4570%	38.2096%	17.3344%	90,607	77,876	35,327
13		Total	10,221,583	-	(120,736)	10,100,847						3,912,890	4,284,552	1,896,508

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - TPEC
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Reclass. Debit	Account Reclass. Credit	Adjusted Balance	Production	Transmission	Distribution
	<u>Steam Power Generation Oper.</u>								
500	Operation Supervision & Eng.		190,081			190,081			
502	Steam Expenses		632,674			632,674			
505	Electric Expense		488,393			488,393			
506	Misc. Steam Pwr. Exp.		212,543			212,543			
	<u>Steam Power Generation Maint.</u>								
510	Maintenance Supervision & Eng.		87,152			87,152			
511	Maintenance of Structures		33,654			33,654			
512	Maintenance of Boiler Plant		397,642			397,642			
513	Maintenance of Electric Plant		409,700			409,700			
514	Maintenance of Misc. Steam Plant		74,283			74,283			
	<u>Other Power Generation Oper.</u>								
546	Operation Supervision & Eng.		58,546			58,546			
548	Generation Expenses		309,641			309,641			
549	Miscellaneous Other Power Gen.		14,872			14,872			
	<u>Other Power Generation Maint.</u>								
551	Maintenance Supervision & Eng.		23,397			23,397			
553	Maintenance of Gen. & Elec. Eqpt.		76,724			76,724			
554	Maintenance of Misc. Other Power		0			0			
	<i>Clearing Account Distribution</i>		3,440			3,440			
	Total Production		3,012,742	49,404		3,062,146	3,062,146		
	<u>Transmission Operation Expenses</u>								
560	Operation Supervision & Eng.		311,276			311,276			
561	Load Dispatching		658,669			658,669			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - TPEC
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Production	Transmission	Distribution
562	Station Expenses		176,387			176,387			
563	Overhead Line Expense		101,171			101,171			
566	Miscellaneous Transmission Exp.		299,173			299,173			
	Transmission Maint. Expenses								
568	Maintenance Supervision & Eng.		132,707			132,707			
569	Maintenance of Structures		0			0			
570	Maintenance of Station Equip.		836,010			836,010			
571	Maintenance of Overhead Lines		699,033			699,033			
572	Maintenance of Underground Lines		814			814			
573	Maintenance of Misc. Trans. Plant		117,592			117,592			
	Clearing Account Distribution		36,102			36,102			
	Total Transmission		3,368,934	38,787	49,404	3,358,317		3,358,317	
	<u>Distribution Operations Expense</u>								
580	Operation Supervision & Eng.		0			0			
582	Station Expense		499,740			499,740			
583	Overhead Line Expense		0			0			
	Distribution Maintenance Expense								
590	Maintenance Supervision & Eng.		870			870			
591			197			197			
592	Maintenance of Station Equip.		801,811			801,811			
594	Maintenance of Underground Lines		0			0			
597	Maintenance of Meters		0			0			
	Clearing Account Distribution		29,324			29,324			
	Total Distribution		1,331,942	0	0	1,331,942			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - TPEC
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Reclass. Debit	Account Reclass. Credit	Adjusted Balance	Production	Transmission	Distribution
902	Customer Accounts Oper. Exp.		20,551			20,551			
903	Meter Reading Expenses		32,270			32,270			
	Cust. Records & Collection Exp.								
	<i>Clearing Account Distribution</i>		953			953			
	Total Customer Accts.		53,774			53,774			
	<u>Customer Service Expense</u>								
907	Supervision		0			0			
908	Customer Assistance Expense		0			0			
	<i>Clearing Account Distribution.</i>		0			0			
	Total Customer Serv.		0			0			
	Total Distribution, Customer Accts., and Serv.		1,385,716		38,787	1,346,929			1,346,929
	Production, Transmission, & Distribution Total		7,767,392	88,191	88,191	7,767,392	3,062,146	3,358,317	1,346,929
						100.0000%	39.4231%	43.2361%	17.3408%
920	<u>Administrative & Operations Gen.</u>								
925	Administrative & General Salaries		3,166,127			3,166,127			
926	Injuries & Damages - Safety Inst.		65,552			65,552			
928	Employee Benefits - Sick Leave		0			0			
935	Regulatory Commission Expenses		0			0			
	Maintenance of General Plant		64,858			64,858			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - TPEC
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Production	Transmission	Distribution
	<i>Clearing Account Distribution.</i>		172,610			172,610			
	Total Administrative		3,469,147			3,469,147			
	Total Payroll Expensed		11,236,539			11,236,539			
	Capital Accounts		5,312,726			5,312,726			
	<i>Clearing Acct. Dist.</i>		726,194			726,194			
	Total Capital Accounts		6,038,920			6,038,920			
	Deferred Comp. Liquidation		7,682			7,682			
	<i>Clearing Acct. Dist.</i>		0			0			
	Total Work Done For Others		7,682			7,682			
	Sick & Personal Leave Taken		453,941			453,941			
	Total Sick & Per. Leave Taken		453,941			453,941			
	Total Payroll		17,737,082			17,737,082			

Brazos Electric
Summary of Exclusions from Reporting Period
For the Test Year Ended December 31, 2001
Docket No. 25960

<u>Line No.</u>	<u>Description</u>	<u>FERC Acct. No</u>	<u>Reference</u>	<u>Reporting Period Amount</u>
1	<u>Legislative Advocacy:</u>			
2	Industry Organization Dues	930.02		\$ 112,105
3	Legislative Advocacy Expense	426.04		-
4	Legislative Advocacy Expense	923		-
5	Total Legislative Advocacy			<u>112,105</u>
6				
7	<u>Penalties and Fines:</u>			None
8				
9	<u>Other Exclusions:</u>			
10	Business/Economic Dues	921		60
11	Professional Dues	921		7,991
12	Professional Dues - Other	930.02		185
13	Donations, Presentation, Gift, Awards	426.01		-
14	Donations	930.02		-
15	Total Other Exclusions			<u>8,236</u>
16				
17	<u>Social/Recreational/Religious:</u>	930.02		395
18				<u>395</u>
19				
20	<u>Political:</u>			None
21				
22				
23				
24	Total Exclusions			<u><u>\$ 120,736</u></u>

Brazos Electric
Depreciation Expense
For the Test Year Ended December 31, 2001
Docket No. 25960

Line Number	New Acct. No.	Acct. No.	Acct. Description	Deprec Rates	Balance 31-Dec-01	Account Reclass Debit	Account Reclass Credit	Total 31-Dec-01	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
1			Production-Plants								
2	403.12 00		Dep Exp-Steam Prod Plant North Texas	0.00208	29,794						
3	403.13 00		Dep Exp-Steam Prod Plant R W Miller	0.00208	1,619,991						
4	403.14 00		Dep Exp-R W Miller-Huckabay Pipeline	0.00208							
5	403.40 00		Dep Exp-Oth Prod Pl-Gas Turbines		1,261,445						
6			Total-Production Plants		2,911,230	111,157	0	3,022,387	3,022,387	0	0
7											
8			Transmission								
9	403.50 00		Dep Exp-Transmission Plant	0.00229	6,316,331						
10	403.50 01		Dep Exp-Load Control Systems	0.01333	124,425						
11	403.50 02		Dep Exp-Transm/Distrib Subs		954,074						
12			Total Transmission		7,394,829	0	(45,903)	7,348,926	0	7,348,926	0
13											
14			Distribution								
15	403.60 00		Dep Exp-Distribution Plant	0.0024	2,959,621						
16	403.60 01		Dep Exp-Distrib Other-Common		332,896						
17			Total Distribution		3,292,517	0	(65,254)	3,227,263	0	0	3,227,263
18											
19			General								
20	403.70 00		Dep Exp-General Plant	Various	576,139						
21	404.00 00		Amort Limited Term Elec Plant		0						
22	404.10 00		Amort Limited Term Elec Plant-Easements		0						
23	405.00 00		Amort of Other Electric Plant		179,539						
24			Total General & Other		755,678	0		755,678	246,017	406,718	102,944
25											
26											
27			Total Depreciation Expense		14,354,254	111,157	(111,157)	14,354,254	3,268,404	7,755,644	3,330,207
28			Reference								

Brazos Electric
Tax Expense
For the Test Year Ended December 31, 2001
Docket No 25960

Line Number	Acct. No.	New Acct. No.	Acct. Description	Balance 31-Dec-01	Reference	Factor	Production	Transmission	Distribution	Allocation to Production	Allocation to Transmission	Allocation to Distribution
			Tax Expense									
1			Taxes-Ad Valorem General	136,958	F-3	PLTXGNL-N	19.6997%	55.4319%	24.8684%	26,979	75,918	34,059
2	408 135	135.70100	Taxes-Ad Valorem Miller 1, 2, & 3	285,348		Direct				285,348	-	-
3	408 550	550.70100	Taxes-Ad Valorem Miller 4	259,426		Direct				259,426	-	-
4	408 554	554.70100	Taxes-Ad Valorem Miller 5	259,426		Direct				259,426	-	-
5	408 555	555.70100	Taxes-Ad Valorem North Texas	50,172		Direct				50,172	-	-
6	408 570	570.70100	Taxes-Transmission	1,832,655		Direct				-	1,832,655	-
7	408 601	601.70100	Taxes-Distribution	604,930		Direct				-	-	604,930
8	408 602	602.70100										
9												
10			Total Tax Expense	3,428,915						881,351	1,908,573	638,989

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Brazos Electric
Federal Income
For the Test Year Ended December 31, 2001
Docket No. 25960

NOT APPLICABLE

Brazos Electric
Other Expenses
For the Test Year Ended December 31, 2001
Docket No. 25960

NOT APPLICABLE

Brazos Electric
Other Transmission Revenue Items
For The Twelve Months Ended December 31, 2001
Docket No. 25960

Account Number	JDE Acct #	Description	Factor	Total Company	Affiliated Related Expenses	Total Electric	Allocation To Generation	Allocation To Transmission	Allocation To Distribution
450	135.45	Forfeited discounts		122,760	-	122,760	122,760	-	-
451	135.45654	Misc. Service Revenue		11,000	-	11,000	-	11,000	-
454	135.454	Rent From Electric Property	F-5-PLTTSVC-N	8,401	-	8,401	1,671	4,693	2,037
456	135.4560	Other Electric Rev-Miscellaneous	F-1 TPEC	44,858		44,858	17,684	19,395	7,779
456	135.4560	Other Electric Rev-Miscellaneous	F-5-PLTTSVC-N	514,745		514,745	102,396	287,559	124,790
456	135.4562	Other Electric Rev-Energy Losses	Direct	275,417		275,417		275,417	
456	135.45631	Other Electric Rev-Distribution Facilities	F-5-PLTTSVC-N	89,353		89,353	17,775	49,916	21,662
456	135.45633	Other Electric Rev-Load Schedule	F-5-PLTTSVC-N	229,634		229,634	45,680	128,284	55,670
456	135.45650	Other Electric Rev-Data Proc Srv-BFC	F-5-PLTTSVC-N	1,060		1,060	211	592	257
456	135.45651	Data Proc Srv-Members	F-5-PLTTSVC-N	240		240	48	134	58
456	135.45653	Cartridge Transl-Members	F-5-PLTTSVC-N	5,184		5,184	1,031	2,896	1,257
456	135.71650	IDiscounts Available	F-5-PLTTSVC-N	101		101	20	57	25
456.xx Other Electric Revenues Subtotal				1,160,592	-	1,160,592	184,845	764,250	211,497
TOTAL				1,302,753	-	1,302,753	309,276	779,943	213,534

Brazos Electric
Wheeling Revenue Under Existing Contracts
For the Test Year Ended December 31, 2001
Docket No. 25960
Sponsor: Khaki Bordovsky

NOT APPLICABLE

Public Utility Commission of Texas

Transmission Cost of Service

Brazos Electric

Docket No. 25960

Historic Test Year ended December 31, 2001

Functional Allocation DataSchedule F
Garland

FF#	DESCRIPTION <u>Functional Allocation Data</u>	FF Label	Generation Function (GEN)	Transmission Function (TRANS)	Distribution Function (DIST)	Total
1	Payroll, excl A&G Salaries	PAYXAG	39.4231%	43.2361%	17.3408%	100.0000%
2	Payroll excl A&G sal incl Contr Labor	PAYXAGIC	51.9866%	32.9716%	15.0418%	100.0000%
3	Net Plant excl General Plant	PLTXGNL-N	19.6997%	55.4319%	24.8684%	100.0000%
4	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	20.0859%	55.1632%	24.7508%	100.0000%
5	Net Plant in Service	PLTSVC-N	19.8926%	55.8644%	24.2430%	100.0000%
6	Generation	GEN	100.0000%	0.0000%	0.0000%	100.0000%
7	Transmission	TRANS	0.0000%	100.0000%	0.0000%	100.0000%
8	Distribution	DIST	0.0000%	0.0000%	100.0000%	100.0000%
9	Total O&M excl fuel and purchased power	TOMXFP	42.2013%	35.5714%	22.2273%	100.0000%
10	Original Plant Cost Percentage Change	OCPC	0.0000%	-1.4665%	-3.8435%	
11	Total Revenue	TOTREV	90.3867%	5.9691%	3.6442%	100.0000%
12	General Plant	GNLPLTN	44.4570%	38.2096%	17.3334%	100.0000%

1	Payroll, excl A&G Salaries	PAYXAG	3,062,146	3,358,317	1,346,929	7,767,392
2	Payroll excl A&G sal incl Contr Labor	PAYXAGIC	5,629,095	3,570,161	1,628,718	10,827,974
3	Net Plant excl General Plant	PLTXGNL-N	80,735,394	227,177,112	101,918,233	409,830,739
4	Net Plant in Service, excluding Intangible Plant	PLTSVC-NX	83,739,898	229,980,097	103,188,189	416,908,184
5	Net Plant in Service	PLTSVC-N	83,627,688	234,852,279	101,916,977	420,396,944
6	Generation	GEN	1	0	0	1
7	Transmission	TRANS	0	1	0	1
8	Distribution	DIST	0	0	1	1
9	Total O&M excl fuel and purchased power	TOMXFP	7,496,413	6,318,710	3,948,343	17,763,466
10	Original Plant Cost Percentage Change	OCPC	-	(4,134,806)	(4,346,613)	(8,481,419)
10	Original Plant Cost Percentage Change	OCPC	135,613,023	281,959,261	113,088,670	530,660,954
11	Total Revenue	TOTREV	(398,554,642)	(26,320,354)	(16,068,697)	(440,943,692)
12	General Plant	GNLPLTN	7,669,170	6,591,438	2,990,144	17,250,752

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYAG (TPEC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Production	Transmission	Distribution
	<u>Steam Power Generation Oper.</u>								
500	Operation Supervision & Eng.		190,081			190,081			
502	Steam Expenses		632,674			632,674			
505	Electric Expense		488,393			488,393			
506	Misc. Steam Pwr. Exp.		212,543			212,543			
	<u>Steam Power Generation Maint.</u>								
510	Maintenance Supervision & Eng.		87,152			87,152			
511	Maintenance of Structures		33,654			33,654			
512	Maintenance of Boiler Plant		397,642			397,642			
513	Maintenance of Electric Plant		409,700			409,700			
514	Maintenance of Misc. Steam Plant		74,283			74,283			
	<u>Other Power Generation Oper.</u>								
546	Operation Supervision & Eng.		58,546			58,546			
548	Generation Expenses		309,641			309,641			
549	Miscellaneous Other Power Gen.		14,872			14,872			
	<u>Other Power Generation Maint.</u>								
551	Maintenance Supervision & Eng.		23,397			23,397			
553	Maintenance of Gen. & Elec. Eqpt.		76,724			76,724			
554	Maintenance of Misc. Other Power		0			0			
	<i>Clearing Account Distribution</i>		3,440			3,440			
	Total Production		3,012,742	49,404		3,062,146	3,062,146		
	<u>Transmission Operation Expenses</u>								
560	Operation Supervision & Eng.		311,276			311,276			
561	Load Dispatching		658,669			658,669			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYAG (TPEC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Reclass. Debit	Account Reclass. Credit	Adjusted Balance	Production	Transmission	Distribution
562	Station Expenses		176,387			176,387			
563	Overhead Line Expense		101,171			101,171			
566	Miscellaneous Transmission Exp.		299,173			299,173			
	<u>Transmission Maint. Expenses</u>								
568	Maintenance Supervision & Eng.		132,707			132,707			
569	Maintenance of Structures		0			0			
570	Maintenance of Station Equip.		836,010			836,010			
571	Maintenance of Overhead Lines		699,033			699,033			
572	Maintenance of Underground Lines		814			814			
573	Maintenance of Misc. Trans. Plant		117,592			117,592			
	<i>Clearing Account Distribution</i>		36,102			36,102			
	Total Transmission		3,368,934	38,787	49,404	3,358,317		3,358,317	
	<u>Distribution Operations Expense</u>								
580	Operation Supervision & Eng.		0			0			
582	Station Expense		499,740			499,740			
583	Overhead Line Expense		0			0			
	<u>Distribution Maintenance Expense</u>								
590	Maintenance Supervision & Eng.		870			870			
591			197			197			
592	Maintenance of Station Equip.		801,811			801,811			
594	Maintenance of Underground Lines		0			0			
597	Maintenance of Meters		0			0			
	<i>Clearing Account Distribution</i>		29,324			29,324			
	Total Distribution		1,331,942	0	0	1,331,942			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYAG (TPEC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Production	Transmission	Distribution
902	<u>Customer Accounts Oper. Exp.</u>								
	Meter Reading Expenses		20,551			20,551			
903	Cust. Records & Collection Exp.		32,270			32,270			
	<i>Clearing Account Distribution</i>		953			953			
	Total Customer Accts.		53,774			53,774			
907	<u>Customer Service Expense</u>								
	Supervision		0			0			
908	Customer Assistance Expense		0			0			
	<i>Clearing Account Distribution</i>		0			0			
	Total Customer Serv.		0			0			
	Total Distribution, Customer Accts., and Serv.		1,385,716	38,787		1,346,929			1,346,929
	Production, Transmission, & Distribution Total		7,767,392	88,191	88,191	7,767,392	3,062,146	3,358,317	1,346,929
						100.0000%	39.4231%	43.2361%	17.3408%
920	<u>Administrative & Operations Gen.</u>								
	Administrative & General Salaries		3,166,127			3,166,127			
925	Injuries & Damages - Safety Inst.		65,552			65,552			
926	Employee Benefits - Sick Leave		0			0			
928	Regulatory Commission Expenses		0			0			
935	Maintenance of General Plant		64,858			64,858			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYAG (TPEC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Production	Transmission	Distribution
	<i>Clearing Account Distribution</i>		172,610			172,610			
	Total Administrative		3,469,147			3,469,147			
	Total Payroll Expensed		11,236,539			11,236,539			
	Capital Accounts		5,312,726			5,312,726			
	<i>Clearing Acct. Dist.</i>		726,194			726,194			
	Total Capital Accounts		6,038,920			6,038,920			
	Deferred Comp. Liquidation		7,682			7,682			
	<i>Clearing Acct. Dist.</i>		0			0			
	Total Work Done For Others		7,682			7,682			
	Sick & Personal Leave Taken		453,941			453,941			
	Total Sick & Per. Leave Taken		453,941			453,941			
	Total Payroll		17,737,082			17,737,082			

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYXAGIC (TPIC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Contract Labor	New Total Including Contract Labor	Production	Transmission	Distribution
500	Steam Power Generation Oper.		190,081	0	0	190,081					
502	Operation Supervision & Eng.		632,674	0	0	632,674					
505	Steam Expenses		488,393	0	0	488,393					
506	Electric Expense		212,543	0	0	212,543					
	Misc. Steam Pwr. Exp.										
510	Steam Power Generation Maint.		87,152	0	0	87,152					
511	Maintenance Supervision & Eng		33,654	0	0	33,654					
512	Maintenance of Structures		397,642	0	0	397,642					
513	Maintenance of Boiler Plant		409,700	0	0	409,700					
514	Maintenance of Electric Plant		74,283	0	0	74,283					
	Maintenance of Misc. Steam Plant										
546	Other Power Generation Oper.		58,546	0	0	58,546					
548	Operation Supervision & Eng.		309,641	0	0	309,641					
549	Generation Expenses		14,872	0	0	14,872					
	Miscellaneous Other Power Gen.										
551	Other Power Generation Maint.		23,397	0	0	23,397					
553	Maintenance Supervision & Eng.		76,724	0	0	76,724					
554	Maintenance of Gen. & Elec. Eqpt.		0	0	0	0					
	Maintenance of Misc. Other Power										
	Clearing Account Distribution		3,440	0	0	3,440					
	Total Production		3,012,742	49,404	0	3,062,146	2,566,949	5,629,095	5,629,095		
560	Transmission Operation Expenses		311,276			311,276					
561	Operation Supervision & Eng		658,669			658,669					
562	Load Dispatching		176,387			176,387					
563	Station Expenses		101,171			101,171					
566	Overhead Line Expense		299,173			299,173					
	Miscellaneous Transmission Exp.										
	Transmission Maint. Expenses										

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYXAGIC (TPIC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Recl. Debit	Account Recl. Credit	Adjusted Balance	Contract Labor	New Total Including Contract Labor	Production	Transmission	Distribution
568	Maintenance Supervision & Eng		132,707			132,707					
569	Maintenance of Structures		0			0					
570	Maintenance of Station Equip		836,010			836,010					
571	Maintenance of Overhead Lines		699,033			699,033					
572	Maintenance of Underground Lines		814			814					
573	Maintenance of Misc. Trans. Plant		117,592			117,592					
	<i>Clearing Account Distribution</i>		36,102			36,102					
	Total Transmission		3,368,934	38,787	49,404	3,358,317	211,844	3,570,161		3,570,161	
	<u>Distribution Operations Expense</u>										
580	Operation Supervision & Eng		0			0					
582	Station Expense		499,740			499,740					
583	Overhead Line Expense		0			0					
	<u>Distribution Maintenance Expense</u>										
590	Maintenance Supervision & Eng		870			870					
591			197			197					
592	Maintenance of Station Equip.		801,811			801,811					
594	Maintenance of Underground Lines		0			0					
597	Maintenance of Meters		0			0					
	<i>Clearing Account Distribution</i>		29,324			29,324					
	Total Distribution		1,331,942	0	0	1,331,942					
	<u>Customer Accounts Oper. Exp.</u>										
902	Meter Reading Expenses		20,551			20,551					
903	Cust. Records & Collection Exp.		32,270			32,270					
	<i>Clearing Account Distribution</i>		953			953					
	Total Customer Accts.		53,774			53,774					

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYXAGIC (TPIC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Reclass. Debit	Account Reclass. Credit	Adjusted Balance	Contract Labor	New Total Including Contract Labor	Production	Transmission	Distribution
907	Customer Service Expense		0			0					
908	Supervision		0			0					
	Customer Assistance Expense		0			0					
	Clearing Account Distribution.		0			0					
	Total Customer Serv.		0			0					
	Total Distribution, Customer Accts., and Serv.		1,385,716		38,787	1,346,929	281,789	1,628,718			1,628,718
	Production, Transmission, & Distribution Total		7,767,392	88,191	88,191	7,767,392	3,060,582	10,827,974	5,629,095	3,570,161	1,628,718
						100.00000%			51.9866%	32.9716%	15.0418%
920	Administrative & Operations Gen.										
925	Administrative & General Salaries		3,166,127			3,166,127					
926	Injuries & Damages - Safety Inst.		65,552			65,552					
928	Employee Benefits - Sick Leave		0			0					
935	Regulatory Commission Expenses		0			0					
	Maintenance of General Plant		64,858			64,858					
	Clearing Account Distribution.		172,610			172,610					
	Total Administrative		3,469,147			3,469,147					
	Total Payroll Expended		11,236,539			11,236,539					
	Capital Accounts										
	Capital Accounts		5,312,726			5,312,726					
	Clearing Acct. Dist.		726,194			726,194					
	Total Capital Accounts		6,038,920			6,038,920					
	Deferred Comp. Liquidation		7,682			7,682					
			0			0					

BRAZOS ELECTRIC
PAYROLL EXPENSE DISTRIBUTION - PAYXAGIC (TPIC)
TEST YEAR ENDED DECEMBER 31, 2001
Docket No. 25960

Acct. No.	Description	Ref.	Rpt. Period Payroll Expense	Account Reclass Debit	Account Reclass Credit	Adjusted Balance	Contract Labor	New Total Including Contract Labor	Production	Transmission	Distribution
	<i>Clearing Acct. Dist.</i>		0			0					
	Total Work Done For Others		7,682			7,682					
	Sick & Personal Leave Taken		453,941			453,941					
	Total Sick & Per. Leave Taken		453,941			453,941					
	Total Payroll		17,737,082			17,737,082					

Brazos Electric
Net Plant in Service, Excluding General Plant (PLTXGNL-N) Functionalization Factor
For the Year Ending December 31, 2001
Docket No. 25960

Line Number	Description	Balance 31-Dec-01	Account Reclass	Adjusted Total 31-Dec-01	Allocated to Production	Allocated to Transmission	Allocated to Distribution
1	Production	135,613,023	4,822,184	140,435,207	140,435,207		
2	Transmission	281,959,260	31,652,980	313,612,240		313,612,240	
3	Distribution	113,088,671	6,771,216	119,859,887			119,859,887
4	Completed Construction	43,246,380	(43,246,380)	-			
5							
6	Total Generation, Transmission, Distribution	573,907,334	-	573,907,334	140,435,207	313,612,240	119,859,887
7							
8	CWIP	-	-	-	-	-	-
9							
10	Total - Gen., Trans., Dist.	573,907,334	-	573,907,334	140,435,207	313,612,240	119,859,887
11							
12	Acc. Dep. - Gen., Trans., Dist.	(164,076,594)	-	(164,076,594)	(59,699,812)	(86,435,128)	(17,941,654)
13							
14	Net Plant - Gen., Trans., Dist.	409,830,740	-	409,830,740	80,735,395	227,177,112	101,918,233
15							
16							
17	Net Plant in Service, Excluding General Plant Functionalization Factors				19.6997%	55.4319%	24.8684%
18						<u>100.0000%</u>	

Brazos Electric
 Net Plant in Service, Excluding Intangible Plant (PLTSVC-NX) Functionalization Factor
 For the Year Ending December 31, 2001
 Docket No. 25960

Line Number	Description	Balance 31-Dec-01	Account Reclass	Adjusted Total 31-Dec-01	Allocated to Production	Allocated to Transmission	Allocated to Distribution
1	Production	135,613,023	4,822,184	140,435,207	140,435,207		
2	Transmission	281,959,260	31,652,980	313,612,240		313,612,240	
3	Distribution	113,088,671	6,771,216	119,859,887			119,859,887
4	Completed Construction	43,246,380	(43,246,380)	-			
5	Communication	795,527	-	795,527	156,716	440,976	197,835
6	General	17,250,754	-	17,250,754	7,669,170	6,591,438	2,990,144
7							
8	Total Utility Plant in Service	591,953,615	0	591,953,615	148,261,093	320,644,654	123,047,866
9							
10	CWIP	-	-	-	-	-	-
11							
12	Total Utility Plant	591,953,615	0	591,953,615	148,261,093	320,644,654	123,047,866
13							
14	Accumulated Depreciation	(175,045,429)	-	(175,045,429)	(64,521,195)	(90,664,557)	(19,859,677)
15							
16	Net Utility Plant Excluding Intangible Plant	<u>416,908,186</u>	<u>0</u>	<u>416,908,186</u>	<u>83,739,898</u>	<u>229,980,097</u>	<u>103,188,189</u>
17							
18							
19	Net Plant in Service, Excluding Intangible Plant Functionalization Factors				<u>20.0859%</u>	<u>55.1632%</u>	<u>24.7509%</u>
20						<u>100.0000%</u>	

Brazos Electric
Net Plant in Service (PLTSCV-N) Functionalization Factor
For the Year Ending December 31, 2001
Docket No. 25960

Line Number	Description	Balance 31-Dec-01	Account Reclass	Adjusted Total 31-Dec-01	Allocated to Production	Allocated to Transmission	Allocated to Distribution
1	Production	135,613,023		140,435,207	140,435,207		
2	Transmission	281,959,260	4,822,184	313,612,240		313,612,240	
3	Distribution	113,088,671	6,771,216	119,859,887			119,859,887
4	Completed Construction	43,246,380	(43,246,380)	-			
5	Communication	795,527	-	795,527	156,716	440,976	197,835
6	General	17,250,754	-	17,250,754	7,669,170	6,591,438	2,990,144
7	Intangible	6,606,505	-	6,606,505	436	6,605,532	537
8							
9	Total Utility Plant in Service	598,560,120	0	598,560,120	148,261,529	327,250,186	123,048,403
10							
11	CWIP	-	-	-	-	-	-
12							
13	Total Utility Plant	598,560,120	0	598,560,120	148,261,529	327,250,186	123,048,403
14							
15	Accumulated Depreciation	(178,163,173)	-	(178,163,173)	(64,633,841)	(92,397,907)	(21,131,426)
16							
17	Net Utility Plant Excluding Intangible Plant	420,396,947	0	420,396,947	83,627,688	234,852,279	101,916,977
18							
19							
20	Net Plant in Service Functionalization Factors				19.8926%	55.8643%	24.2431%
21						100.0000%	
22							