



Control Number: 39542



Item Number: 34

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DOCKET NO. 39542

APPLICATION OF BANDERA ELECTRIC	§	PUBLIC UTILITY COMMISSION
COOPERATIVE, INC. FOR	§	
APPROVAL OF TRANSMISSION COST	§	OF TEXAS
OF SERVICE AND WHOLESALE	§	
TRANSMISSION RATES	§	

**ERRATA TO BANDERA'S REQUEST FOR APPROVAL OF TRANSMISSION COST  
OF SERVICE  
AND WHOLESALE TRANSMISSION SERVICE TARIFFS**

TO THE PUBLIC UTILITY COMMISSION OF TEXAS:

BANDERA ELECTRIC COOPERATIVE, INC. ("Bandera") hereby files this errata to its transmission cost of service rate filing package ("Application") and in support thereof would show:

**I.  
SUMMARY OF BANDERA'S CORRECTED REQUEST**

As reflected in the attached testimony, schedules and workpapers, Bandera seeks to correct its previously requested transmission cost of service ("TCOS") and wholesale transmission rate. Bandera's corrected TCOS rate base is \$25,152,073 - a reduction of \$314,376 from Schedule B as originally filed. Bandera's corrected TCOS (net of LCRA lease revenues of \$936,303) is \$1,903,383, a reduction of \$65,376 from Schedule A as originally filed. Bandera's corrected wholesale transmission rate is \$0.0310154 per KW per year - a reduction of \$0.001065 per KW per year from Schedule A as filed.

In support of its revised request, Bandera is filing:

1. The attached Errata to the Direct Testimony of Judy K. Lambert (Attachment BEC-1) to correct Ms. Lambert's previously filed testimony;
2. Corrected TCOS schedules and workpapers (Attachment BEC-2) to replace the TCOSRFP schedules and workpapers previously filed in this proceeding; and
3. A corrected Wholesale Transmission Service (WTS) tariff (Attachment BEC-3) to replace the previously filed tariff.

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**II.  
PRAYER**

WHEREFORE, PREMISES CONSIDERED, Bandera respectfully requests that the Commission accept the attached errata in support of Bandera's requested TCOS and approve Bandera's WTS tariff and a wholesale transmission rate of \$0.0310154 per kilowatt per year. Bandera also asks for such other and further relief to which it may show itself entitled.

Respectfully submitted,

MCGINNIS, LOCHRIDGE & KILGORE, L.L.P.  
Shawn P. St. Clair  
600 Congress Avenue #2100  
Austin, Texas 78701  
(512) 495-6071  
(512) 505-6371 FAX

By: \_\_\_\_\_

  
Shawn P. St. Clair  
State Bar No. 19088800

ATTORNEYS FOR BANDERA ELECTRIC  
COOPERATIVE, INC.

**CERTIFICATE OF SERVICE**

I hereby certify that a true and complete copy of the above and foregoing Responses have been mailed, first class mail, postage prepaid, hand-delivered, and/or emailed or telecopied to PUC Staff, on this the 6<sup>th</sup> day of September, 2011.

\_\_\_\_\_  


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APPLICATION OF BANDERA ELECTRIC	§	PUBLIC UTILITY COMMISSION
COOPERATIVE, INC. FOR	§	
APPROVAL OF TRANSMISSION COST	§	OF TEXAS
OF SERVICE AND WHOLESALE	§	
TRANSMISSION RATES	§	

**REQUEST FOR APPROVAL OF TRANSMISSION COST OF SERVICE  
AND WHOLESALE TRANSMISSION SERVICE TARIFFS**

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**REQUEST FOR APPROVAL OF TRANSMISSION COST OF SERVICE  
AND WHOLESALE TRANSMISSION SERVICE TARIFFS**

# **ATTACHMENT BEC-1**

DOCKET NO. \_\_\_\_\_

APPLICATION OF BANDERA ELECTRIC	§	PUBLIC UTILITY COMMISSION
COOPERATIVE, INC. FOR	§	
APPROVAL OF TRANSMISSION COST	§	OF TEXAS
OF SERVICE AND WHOLESALE	§	
TRANSMISSION RATES	§	

**REQUEST FOR APPROVAL OF TRANSMISSION COST OF SERVICE  
AND WHOLESALE TRANSMISSION SERVICE TARIFFS**

# **ATTACHMENT BEC-1**

**PUC DOCKET NO. 39542**

<b>APPLICATION OF BANDERA</b>	<b>§</b>	<b>PUBLIC UTILITY COMMISSION</b>
<b>ELECTRIC COOPERATIVE, INC. TO</b>	<b>§</b>	
<b>CHANGE RATES FOR WHOLESALE</b>	<b>§</b>	<b>OF TEXAS</b>
<b>TRANSMISSION SERVICE (NON-IOU)</b>	<b>§</b>	

**ERRATA TO DIRECT TESTIMONY OF  
JUDY K. LAMBERT**

1    **Q.    ARE YOU THE SAME JUDY K. LAMBERT FOR WHOM DIRECT**  
2           **TESTIMONY HAS BEEN FILED IN DOCKET NO. 39542?**

3    **A.    Yes, I am.**

4    **Q.    WHAT IS THE PURPOSE OF THE ERRATA TO YOUR DIRECT**  
5           **TESTIMONY?**

6    **A.    The Errata is to revise and correct my Direct Testimony and the TCOS schedules and**  
7           **work papers related to:**

- 8           1) an error in Work Paper WP/B-1/1 which affected other TCOS schedules,
- 9           2) removing from Work Papers WP/B-1/1 and WP/B-1/3, the post-test year
- 10           adjustments to plant totaling \$1,725,826 which reclassified construction work
- 11           in progress amounts to plant in service (Accounts 361 and 362),
- 12           3) revising WP/B-1/2 to correct the functionalization of Medina Lake and Verde
- 13           Creek substations,
- 14           4) revising Work Papers WP/D-2 and WP/D-5 to use the 2010 TEC and NRECA
- 15           percent of dues excluded, and
- 16           5) revising Schedule D-2 to reflect the test year Regulatory Commission expense
- 17           of \$92,858 in Account 928 rather than Account 930.

1 My Errata testimony will also discuss the changes to the requested revenue  
2 requirement, rate base, and TCOS rate.

3 **Q. ARE YOU SUBMITTING REVISED TCOS SCHEDULES AND WORK**  
4 **PAPERS REFLECTING THESE CHANGES?**

5 A. Yes. Because many TCOS schedules are dependent on other schedules or work  
6 papers for functionalization, revised TCOS Schedules and Work Papers are submitted  
7 with this Errata testimony. In the bottom margin of each sheet, the revised schedules  
8 and work papers show "Errata 8/23/2011" and the same sheet numbers (56-121) as  
9 the original filing.

10 **Q. PLEASE EXPLAIN THE CHANGES TO WORK PAPERS WP/B-1/1,**  
11 **WP/B-1/2, AND WP/B-1/3.**

12 A. On Work Paper WP/B-1/1, the distribution functionalized total for Account 362 was  
13 incorrectly calculated. Therefore, the distribution functionalized investment as a  
14 percent of the total investment as originally filed was incorrectly calculated as  
15 55.29% when it should have been 56.37%.

16 The post-test year adjustment to plant account 361 was functionalized on  
17 WP/B-1/3 and then incorporated on WP/B-1/1. The post test adjustment to plant  
18 account 362 was directly functionalized on WP/B-1/1.

19 On WP/B-1/2 the functionalized amounts for the Medina Lake and Verde  
20 Creek substations change from minor corrections in the LCRA Transmission  
21 Engineering Functionalization Estimating Modules.

22 Correcting the calculation error, removing the post-test year adjustment, and  
23 correcting Medina Lake and Verde Creek functionalization changes the Account 362



1 functionalized transmission percentage from 43.63% to 43.46% and changes the  
2 functionalized distribution percentage from 55.29% to 56.54%.

3 Removal of the post-test year adjustment to plant account 361 changes the  
4 functionalized percentages for the account from 20.12% to 43.46% for transmission  
5 and from 79.42% for distribution to 56.54%. For the total of plant accounts 360-362,  
6 the functionalized percentages change from 40.34% to 43.46% for transmission and  
7 from 58.68% to 56.54% for distribution.

8 **Q. PLEASE EXPLAIN THE CORRECTION TO THE EXCLUSION OF A**  
9 **PORTION OF THE TEC AND NRECA DUES.**

10 A. As originally filed, Work Paper WP/D-5 used the 2009 exclusion percentages to  
11 calculate the portion of the TEC and NRECA dues to remove from test year expenses.  
12 The percentages have been updated to the 2010 exclusion percentages. This changes  
13 the total amount to exclude from \$21,075 to \$20,413.

14 **Q. PLEASE EXPLAIN THE CORRECTION RELATED TO THE**  
15 **REGULATORY COMMISSION EXPENSE ON SCHEDULE D-2.**

16 A. The Test Year Regulatory expense of \$92,858 was included with Account 930  
17 Miscellaneous General Expenses in the original filing. The corrected Schedule D-2  
18 moves \$92,858 to Account 928 and with a like reduction to Account 930.

19 **Q. WHAT IS THE CORRECTED TCOS RATE BASE?**

20 A. The corrected TCOS rate base is \$25,152,073 which is a reduction of \$314,376 from  
21 Schedule B as originally filed.

1 Q. WHAT IS THE CORRECTED TCOS REVENUE REQUIREMENT?

2 A. The corrected TCOS revenue requirement after deducting LCRA Lease Payments is  
3 \$1,903,383 and the resulting rate is \$0.0310154 per kW per year. This is a reduction  
4 of \$65,376 and \$0.001065 per kW per year, respectively from Schedule A as filed.

5 Q. PLEASE PROVIDE A CORRECTED TABLE 1 OF YOUR DIRECT  
6 TESTIMONY?

7 A. Corrected Table 1 is shown below:

Table 1 – Comparison of Bandera's TCOS Filings - Corrected

	Docket No. 26937 TCOS	Requested TCOS	Change	% Change
Total Revenue Requirement	\$1,108,796	\$2,839,686	\$1,730,890	156.1%
LCRA Lease Revenues	(477,113)	(936,303)	(459,190)	96.2%
Total TCOS	\$631,683	\$1,903,383	\$1,271,700	201.3%
Transmission Rate Base	\$11,285,102	\$25,152,073	\$13,866,971	122.9%

8

9 Q. DOES THIS CONCLUDE YOUR ERRATA TESTIMONY AT THIS TIME?

10 A. Yes, it does. However, I would request the right to amend, delete, and /or add to my  
11 testimony if additional facts become known.

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**REQUEST FOR APPROVAL OF TRANSMISSION COST OF SERVICE  
AND WHOLESALE TRANSMISSION SERVICE TARIFFS**

## **ATTACHMENT BEC-2**

# SCHEDULE A SUMMARY OF TOTAL COST OF SERVICE BY FUNCTION

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Description	Source	Production	Transmission	Distribution	Total
Eligible Fuel	Schedule D-1	0	0	0	0
Non Eligible Fuel	Schedule D-1	0	0	0	0
Eligible Purchased Power	Schedule D-1	36,915,867	0	0	36,915,867
Non-Eligible Purchased Power					
Operation & Maintenance	Schedule D-1	0	698,419	10,006,375	10,704,794
Decommissioning Expense					
Depreciation	Schedule E-1	0	850,667	4,488,332	5,338,999
Federal Income Tax	Schedule E-3	0	0	0	0
Taxes Other Than Income Taxes	Schedule E-2	0	0	0	0
Total Operating Expenses		36,915,867	1,549,087	14,494,707	52,959,660
Return on Invested Capital	Schedule B	0	1,290,600	6,138,349	7,428,949
Subtotal Unbundled Cost of Service		36,915,867	2,839,686	20,633,056	60,388,609
Revenue Credits excl LCRA Lease	Schedule E-5	0	0	(850,881)	(850,881)
Subtotal Unbundled Cost of Service		<u>36,915,867</u>	<u>2,839,686</u>	<u>19,782,175</u>	<u>59,537,728</u>
LCRA Lease Payment	Schedule E-5	0	(936,303)	(251,575)	(1,187,878)
Total Unbundled Cost of Service		<u>36,915,867</u>	<u>1,903,383</u>	<u>19,530,600</u>	<u>58,349,850</u>
ERCOT Load Responsibility (4-CP kW)			61,368,962.621		
Wholesale Transmission Rate (\$/kW-Year)			<u>0.0310154</u>		

SCHEDULE A

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# SCHEDULE B SUMMARY OF RATE BASE BY FUNCTION

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Description	Source	Production	Transmission	Distribution	Total
Net Plant in Service	WP/B	0	25,016,053	118,487,271	143,503,324
Working Capital	WP/B	0	136,020	1,656,145	1,792,165
Plant Held for Future Use	Schedule B-6	0	0	0	0
ADIT & FAS 109 Accounts	WP/B	0	0	0	0
Customer Deposits	WP/B	0	0	(515,161)	(515,161)
Reserve for Insurance	Schedule B-7	0	0	0	0
Other	Schedule B-11	0	0	0	0
Subtotal		0	136,020	1,140,984	1,277,004
Total Rate Base		0	25,152,073	119,628,255	144,780,327
Rate of Return	Schedule C-4				5.1312%
Return on Rate Base		0	1,290,600	6,138,349	7,428,949

SCHEDULE B

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SCHEDULE B-1 ORIGINAL COST OF PLANT

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Gross Plant (1) + (2)	(4) Production	(5) Transmission	(6) Distribution
<b>Intangible Plant</b>								
301	Organization	PAYXAGIC	0	0	0	0	0	0
302	Franchise and Consents	PAYXAGIC	0	0	0	0	0	0
303	Miscellaneous Intangible Plant	PAYXAGIC	0	0	0	0	0	0
	<b>Total Intangible Plant</b>		0	0	0	0	0	0
<b>Steam Production</b>								
310	Land & Land Rights	Direct	0	0	0	0		
311	Structure and Improvements	Direct	0	0	0	0		
312	Boiler Plant Equipment	Direct	0	0	0	0		
313	Engines/Engine Driven Gen	Direct	0	0	0	0		
314	Turbogenerator Units	Direct	0	0	0	0		
315	Accessory Electric Equip	Direct	0	0	0	0		
316	Misc Power Plant Equip	Direct	0	0	0	0		
	<b>Total Steam Production</b>		0	0	0	0	0	0
<b>Hydraulic Production</b>								
330	Land & Land Rights	Direct	0	0	0	0		
331	Structure and Improvements	Direct	0	0	0	0		
332	Reservoirs, Dams, and Waterways	Direct	0	0	0	0		
333	Water Wheels, Turbines, & Generators	Direct	0	0	0	0		
334	Accessory Electric Equip	Direct	0	0	0	0		
335	Misc Power Plant Equip	Direct	0	0	0	0		
336	Roads, Railroads, and Bridges	Direct	0	0	0	0		
	<b>Total Hydraulic Production</b>		0	0	0	0	0	0
<b>Other Production</b>								
340	Land & Land Rights	Direct	0	0	0	0		
341	Structure and Improvements	Direct	0	0	0	0		
342	Fuel Holder, Producer & Acc	Direct	0	0	0	0		
343	Prime Movers	Direct	0	0	0	0		
344	Generator	Direct	0	0	0	0		
345	Accessory Electric Equip	Direct	0	0	0	0		
346	Misc Power Plant Equip	Direct	0	0	0	0		
	<b>Total Other Production</b>		0	0	0	0	0	0

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SCHEDULE B-1 ORIGINAL COST OF PLANT

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Gross Plant (1) + (2)	(4) Production	(5) Transmission	(6) Distribution
<b>Transmission Plant</b>								
350	Land and Land Rights	Direct	17,036.31	0	17,036		17,036	
351	Cleaning Land and Right of Way	Direct	33,988.05		33,988		33,988	
352	Structures and Improvements	Direct	172,820.45	0	172,820		172,820	
353	Station Equipment	Direct	8,161,557.05	0	8,161,557		8,161,557	
354	Towers and Fixtures	Direct	6,483,848.51	0	6,483,849		6,483,849	
355	Poles and Fixtures	Direct	0.00	0	0		0	
356	O H Conductors & Devices	Direct	7,603,240.88	0	7,603,241		7,603,241	
357	Underground Conduit	Direct	0.00	0	0		0	
358	Underground Conductors	Direct	0.00	0	0		0	
359	Roads and Trails	Direct	0.00	0	0		0	
	Others		0.00	0	0		0	
	<b>Total Transmission Plant</b>		<b>22,472,491.25</b>	<b>0</b>	<b>22,472,491</b>	<b>0</b>	<b>22,472,491</b>	<b>0</b>
<b>Distribution Plant</b>								
360	Land and Land Rights	WP/B-1/1	126,399.66	0	126,400	0	56,017	70,383
361	Structures and Improvements	WP/B-1/1	916,418.10		916,416	0	398,245	518,171
362	Station Equipment	WP/B-1/1	12,418,126.95		12,418,127	0	5,396,520	7,021,607
363	Storage Battery Equipment	Direct	0.00	0	0			0
364	Poles, Tower & Fixtures	Direct	43,946,330.11	0	43,946,330			43,946,330
365	O H Conductors & Devices	Direct	39,511,029.42	0	39,511,029			39,511,029
366	Underground Conduit	Direct	25,072.55	0	25,073			25,073
367	U G Conductors & Devices	Direct	6,038,812.15	0	6,038,812			6,038,812
368	Line Transformers	Direct	25,093,788.12	0	25,093,788			25,093,788
369	Services	Direct	1,569,457.26	0	1,569,457			1,569,457
370	Meters	Direct	4,547,334.78	0	4,547,335			4,547,335
371	Install on Customer Prem	Direct	1,712,823.62	0	1,712,824			1,712,824
372	Leased Prop on Cust Premises	Direct	0.00	0	0			0
373	Street Lights	Direct	11,564.60	0	11,565			11,565
374	Light Watchman	Direct	0.00	0	0			0
	<b>Total Distribution Plant</b>		<b>135,917,155.32</b>	<b>0</b>	<b>135,917,155</b>	<b>0</b>	<b>5,850,782</b>	<b>130,066,373</b>
	<b>Total General Plant (Schedule B-2)</b>		<b>14,114,366.67</b>	<b>0</b>	<b>14,114,367</b>	<b>0</b>	<b>1,478,294</b>	<b>12,638,072</b>
	<b>Total Utility Plant</b>		<b>172,504,013.24</b>	<b>0</b>	<b>172,504,013</b>	<b>0</b>	<b>29,799,568</b>	<b>142,704,446</b>

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# SCHEDULE B-2 GENERAL PLANT FUNCTIONALIZATION

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Allocation Factor	(1) Gross Plant	(2) Adjustments	(3) Net Plant (1) - (2)	(4) Production	(5) Transmission	(6) Distribution
389	Land and Land Rights	SQFT	109,297.20	0	109,297	0	10,612	98,685
390	Structures and Improvements	SQFT	6,631,521.89	0	6,631,522	0	643,877	5,987,645
391	Office Furniture & Equip	SQFT	3,762,020.38	0	3,762,020	0	365,267	3,396,753
392	Transportation Equipment	MILE	1,286,471.40	0	1,286,471	0	35,856	1,250,615
393	Store Equipment	PLTXGNL-N	2,537.04	0	2,537	0	478	2,059
394	Tools, Shop & Garage Equip	PLTXGNL-N	181,064.12	0	181,064	0	34,094	146,970
395	Laboratory Equipment	PLTXGNL-N	228,160.69	0	228,161	0	42,963	185,198
396	Power Operated Equipment	PLTXGNL-N	1,631,870.78	0	1,631,871	0	307,282	1,324,589
397	Communication Equipment	Schedule B-3	130,050.95	0	130,051	0	7,361	122,689
398	Misc. Equipment	PLTXGNL-N	151,372.22	0	151,372	0	28,503	122,869
	Total General Plant		14,114,366.67	0	14,114,367	0	1,476,294	12,638,072

SCHEDULE B-2

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### SCHEDULE B-3 COMMUNICATION EQUIPMENT

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Reference	Allocation Factor	Total	Production	Transmission	Distribution
Direct Assigned Communication Equipment		Direct	0			
Communication Equipment Located at Substation		Direct	0			
Common Communication Equipment		Direct	0			
Other Communication Equipment	Schedule B-2	PAYXAG	130,051	0	7,361	122,689
397 Total Communication Equipment (To Schedule B-2)			130,051	0	7,361	122,689
% of Total			100.000%	0.000%	5.660%	94.340%

SCHEDULE B-3

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SCHEDULE B-4 UNBUNDLED CONSTRUCTION WORK IN-PROGRESS

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Reference	Total Booked	Adjustments	Gross Plant	Production	Transmission	Distribution
107 000	Total CWIP	Direct	6,780,817.27		6,780,817.27			6,780,817

SCHEDULE B-5 UNBUNDLED ACCUMULATED DEPRECIATION

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source	Allocator	Total	Production	Transmission	Distribution
Transmission Plant							
350	Land and Land Rights	WP B-5	Direct	0		0	
351	Clearing Land and Right of Way	WP B-5	Direct	0		0	
352	Structures and Improvements	WP B-5	Direct	23,324		23,324	
353	Station Equipment	WP B-5	Direct	1,101,509		1,101,509	
354	Towers and Fixtures	WP B-5	Direct	875,080		875,080	
355	Poles and Fixtures	WP B-5	Direct	0		0	
356	O H Conductors & Devices	WP B-5	Direct	1,026,157		1,026,157	
357	Underground Conduit	WP B-5	Direct	0		0	
358	Underground Conductors	WP B-5	Direct	0		0	
359	Roads and Trails	WP B-5	Direct	0		0	
	Other	WP B-5	Direct	0		0	
	Total Transmission Plant			3,026,069	0	3,026,069	0
Distribution Plant							
360	Land and Land Rights	WP B-5		0			
361	Structures and Improvements	WP B-5	WP/B-1/1	183,418	0	79,708	103,710
362	Station Equipment	WP B-5	WP/B-1/1	2,485,451	0	1,080,098	1,405,354
363	Storage Battery Equipment	WP B-5	Direct	0			0
364	Poles, Tower & Fixtures	WP B-5	Direct	8,795,728			8,795,728
365	O H Conductors & Devices	WP B-5	Direct	7,908,016			7,908,016
366	Underground Conduit	WP B-5	Direct	5,018			5,018
367	U G Conductors & Devices	WP B-5	Direct	1,208,650			1,208,650
368	Line Transformers	WP B-5	Direct	5,022,447			5,022,447
369	Services	WP B-5	Direct	314,122			314,122
370	Meters	WP B-5	Direct	910,136			910,136
371	Install on Customer Prem	WP B-5	Direct	342,817			342,817
372	Leased Prop on Cust Premises	WP B-5	Direct	0			0
373	Street Lights	WP B-5	Direct	2,315			2,315
374	Light Watchman	WP B-5	Direct	0			0
	Total Distribution Plant			27,178,118	0	1,159,805	26,018,313

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# SCHEDULE B-5 UNBUNDLED ACCUMULATED DEPRECIATION

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No.	Description	Source	Allocator	Total	Production	Transmission	Distribution
General Plant							
389	Land and Land Rights	WP B-5	SQFT	0	0	0	0
390	Structures and Improvements	WP B-5	SQFT	1,107,388	0	107,520	999,868
391	Office Furniture & Equip	WP B-5	SQFT	2,451,712	0	238,045	2,213,667
392	Transportation Equipment	WP B-5	MILE	921,352	0	25,680	895,672
393	Store Equipment	WP B-5	PLTXGNL-N	1,897	0	357	1,540
394	Tools, Shop & Garage Equip	WP B-5	PLTXGNL-N	137,854	0	25,958	111,896
395	Laboratory Equipment	WP B-5	PLTXGNL-N	151,738	0	28,572	123,166
396	Power Operated Equipment	WP B-5	PLTXGNL-N	805,571	0	151,689	653,881
397	Communication Equipment	WP B-5	Schedule B-3	93,847	0	5,312	88,535
398	Misc. Equipment	WP B-5	PLTXGNL-N	77,041	0	14,507	62,534
	Total General Plant			5,748,400	0	597,641	5,150,759
	Retirement Work in Progress		Direct	(171,080)			(171,080)
Total Accumulated Dep and Amort				35,781,507	0	4,783,515	30,997,992

SCHEDULE B-5  
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SCHEDULE B-6 UNBUNDLED PLANT HELD FOR FUTURE USE

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct. No.	Description	Allocation Factor	Total	Production	Transmission	Distribution
105 000	Total EPHFU Allocation	PLTXGNL-N	0 0.00%	0 0.00%	0 0.00%	0 0.00%

#### SCHEDULE B-7 UNBUNDLED ACCUMULATED PROVISION BALANCES

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Allocator	Total	Production	Transmission	Distribution
	Total Accumulated Provisions	PLTSVC-N	0	0	0	0

# SCHEDULE B-8 UNBUNDLED MATERIALS & SUPPLIES

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010  
Source WP/B-8/1

Description	Source/Allocator	Total	Production	Transmission	Distribution
Materials & Supplies Assigned	WP/B-8	79,351	0	14,942	64,409
Total Assigned Materials & Supplies		79,351	0	14,942	64,409
Allocation		100.00%	0.00%	18.83%	81.17%
Materials & Supplies -- Other	WP/B-8	71,718	0	13,505	58,214
Total Unassigned Materials & Supplies		71,718	0	13,505	58,214
Total Materials & Supplies		151,069	0	28,446	122,623

SCHEDULE B-8

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### SCHEDULE B-9 UNBUNDLED CASH WORKING CAPITAL

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Description	Source/Allocator	Total	Production	Transmission	Distribution
Production O&M	Schedule D-1	36,915,867	36,915,867	0	0
Less:					
Fuel	Schedule D-1	0	0	0	0
Purchased Power	Schedule D-1	36,915,867	36,915,867	0	0
Adjusted Production O&M		0	0	0	0
Transmission O&M	Schedule D-1	270,830	0	270,830	0
Distribution O&M	Schedule D-1	4,782,107	0	179,998	4,602,109
Customer Services & Information O&M	Schedule D-1	1,723,678	0	0	1,723,678
Administrative & General	Schedule D-1	3,928,179	0	247,591	3,680,587
Total O&M excl. Fuel, Purchased Power		10,704,794	0	698,419	10,006,375
Cash Working Capital: 45/360 Days		1,338,099	0	87,302	1,250,797

SCHEDULE B-9

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### SCHEDULE B-10 UNBUNDLED PREPAYMENTS

Bandera Electric Cooperative, Inc.  
 Test Year Ending December 31, 2010  
 Source: WP/B-10/1

Acct No	Description	Allocation Factor	Total	Production	Transmission	Distribution
165 100	Prepayments -- Insurance	WP/B-10	24,649	0	4,516	20,133
165 200	Prepayments -- Other	WP/B-10	278,347	0	15,756	262,591
	Total Prepayments		302,996	0	20,271	282,725

SCHEDULE B-10

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#### SCHEDULE B-11 UNBUNDLED OTHER RATE BASE ITEMS

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Allocation Factor	Total	Production	Transmission	Distribution
	Total Unbundled Other Rate Base Items	PLTSVC-N	0	0	0	0

SCHEDULE B-11

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# SCHEDULE B-12 UNBUNDLED REGULATORY ASSETS

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Description	Total	TX Juris	Production	Transmission	Distribution
Regulatory Asset A	0	0	0	0	0
Regulatory Asset B					
Regulatory Asset C					
Regulatory Asset D					
Total Regulatory Assets	0	0	0	0	0

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SCHEDULE B-12

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# SCHEDULE C-4 TIMES INTEREST EARNED METHOD

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

	Reference	Total
Interest Expense on Long-Term Debt	WP/C-4	3,480,478
Modified TIER		2 00
Return		6,960,956
Plus		
Other Interest Expense		325,764
Other Deductions		225,544
Removal of Amortization of Debt Discount		0
Total Additions		551,308
Less		
Non-Operating Income - Interest		70,706
Non-Operating Income - Other (excl Capital Credits)		12,609
Extraordinary Items		0
Total Subtractions		83,315
Net Return		7,428,949
Total Rate Base		144,780,327
Rate of Return		5 1312%
Return on Rate Base		7,428,949

SCHEDULE C-4

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### SCHEDULE D-1 O&M EXPENSES

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Net Booked (1) - (2)	(4) Production	(5) Transmission	(6) Distribution
<b>Power Production Expenses</b>								
	<u>Steam Power Generation</u>							
	<u>Operation</u>							
500	Operation Super & Eng	Direct	0	0	-	-	-	-
501	Eligible Fuel	Direct	0	0	-	-	-	-
501	Non-Eligible Fuel	Direct	0	0	-	-	-	-
502	Steam Expenses	Direct	0	0	-	-	-	-
505	Electric Expenses	Direct	0	0	-	-	-	-
506	Misc. Steam Power Expenses	Direct	0	0	-	-	-	-
507	Rents	Direct	0	0	-	-	-	-
	Subtotal		-	-	-	-	-	-
	<u>Maintenance</u>							
510	Maint Super & Eng	Direct	0	0	-	-	-	-
511	Maint of Structure	Direct	0	0	-	-	-	-
512	Maint of Boiler Plant	Direct	0	0	-	-	-	-
513	Maint of Electric Plant	Direct	0	0	-	-	-	-
514	Maint of Misc Steam Plant	Direct	0	0	-	-	-	-
	Subtotal		-	-	-	-	-	-
	<u>Hydraulic Generation</u>							
	<u>Operation</u>							
535	Operation Super & Engineering	Direct	0	0	-	-	-	-
536	Water for Power	Direct	0	0	-	-	-	-
537	Hydraulic Expenses	Direct	0	0	-	-	-	-
538	Electric Expenses	Direct	0	0	-	-	-	-
539	Misc Hydraulic Generation	Direct	0	0	-	-	-	-
540	Rents	Direct	0	0	-	-	-	-
	Subtotal		-	-	-	-	-	-

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SCHEDULE D-1 O&M EXPENSES

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Net Booked (1) - (2)	(4) Production	(5) Transmission	(6) Distribution
<u>Maintenance</u>								
541	Maintenance Super & Engin	Direct	0	0	-	-	-	-
542	Maintenance of Structure	Direct	0	0	-	-	-	-
543	Maint Reservoirs, Dams, & Waterways	Direct	0	0	-	-	-	-
544	Maint of Electric Plant	Direct	0	0	-	-	-	-
545	Maint Misc Hydraulic Gen Exp	Direct	0	0	-	-	-	-
	Subtotal		-	-	-	-	-	-
<u>Other Power Generation</u>								
<u>Operation</u>								
546	Operation Super & Engineering	Direct	0	0	-	-	-	-
547	Fuel	Direct	0	0	-	-	-	-
548	Generation Expense	Direct	0	0	-	-	-	-
549	Misc. Other Power Generation	Direct	0	0	-	-	-	-
550	Rents	Direct	0	0	-	-	-	-
	Subtotal		-	-	-	-	-	-
<u>Maintenance</u>								
551	Maintenance Super & Engin	Direct	0	0	-	-	-	-
552	Maintenance of Structure	Direct	0	0	-	-	-	-
553	Maint Generation & Electric Plant	Direct	0	0	-	-	-	-
554	Maint Misc. Other Power	Direct	0	0	-	-	-	-
	Subtotal		-	-	-	-	-	-
<u>Other Power Supply</u>								
555	Purchased Power Demand	Direct	36,915,866.99	0	36,915,867	36,915,867	-	-
556	System Control & Load Dispatch	Direct	0.00	0	-	-	-	-
557	Other	Direct	0.00	0	-	-	-	-
	Subtotal (Other Power Supply)		36,915,866.99	-	36,915,867	36,915,867	-	-
<b>Total Power Production Expense</b>			<b>36,915,866.99</b>	<b>-</b>	<b>36,915,867</b>	<b>36,915,867</b>	<b>-</b>	<b>-</b>

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# SCHEDULE D-1 O&M EXPENSES

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Net Booked (1) - (2)	(4) Production	(5) Transmission	(6) Distribution
<b>Transmission Expense</b>								
<u>Operation</u>								
560	Operation Super. & Engin.	Direct	166,059.32		166,059		166,059	
561	Load Dispatching	Direct	0.00		-		-	
562	Station Equipment	Direct	75,889.24		75,889		75,889	
563	Overhead Line Expense	Direct	21,344.40		21,344		21,344	
564	Underground Line Expense	Direct	0.00		-		-	
565	Wheeling	Direct	0.00		-		-	
566	Misc. Transmission Expense	Direct	1,056.56		1,057		1,057	
567	Rents	Direct	0.00		-		-	
	Others		0.00		-		-	
	Subtotal		264,349.52	-	264,350	-	264,350	-
<u>Maintenance</u>								
568	Maintenance Super. & Engin	Direct	0.00		-		-	
569	Maint. of Structure	Direct	0.00		-		-	
570	Maint. of Station Equipment	Direct	0.00		-		-	
571	Maint. of Overhead Lines	Direct	6,480.00		6,480		6,480	
572	Maint. of Underground Lines	Direct	0.00		-		-	
573	Maint. of Misc. Trans. Plant	Direct	0.00		-		-	
	Others		0.00		-		-	
	Subtotal		6,480.00	-	6,480	-	6,480	-
<b>Total Transmission Expense</b>			<b>270,829.52</b>	<b>-</b>	<b>270,830</b>	<b>-</b>	<b>270,830</b>	<b>-</b>

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SCHEDULE D-1 O&M EXPENSES

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Net Booked (1) - (2)	(4) Production	(5) Transmission	(6) Distribution
<b>Distribution Expense</b>								
<u>Operation</u>								
580	Operation Super & Engin	DISTOPX	435,036.78		435,037	0	27,429	407,607
581	Load Dispatching	Direct	0.00		-			-
582	Station Equipment	WP/B-1/1	241,565.49		241,565	-	104,977	136,589
583	Overhead Line Expense	Direct	776,508.79		776,509			776,509
584	Underground Line Expense	Direct	48,160.32		48,160			48,160
585	Street Light & Signal Systems	Direct	35.52		36			36
586	Meter Expenses	Direct	445,065.84		445,066			445,066
587	Customer Installation Expense	Direct	149,782.11		149,782			149,782
588	Misc. Distribution Expenses	DISTOPX	754,825.38		754,825	0	47,592	707,233
589	Rents	Direct	3,839.00		3,839			3,839
	Subtotal		2,854,819.23	-	2,854,819	-	179,998	2,674,821
<u>Maintenance</u>								
590	Maintenance Super & Engin	DISTMAX	54,192.49		54,192	0	0	54,192
591	Maint. of Structure	WP/B-1/1	0.00		-	-	-	-
592	Maint. of Station Equipment	WP/B-1/1	0.00		-	-	-	-
593	Maint. of Overhead Lines	Direct	1,700,027.79		1,700,028			1,700,028
594	Maint. of Underground Lines	Direct	17,910.64		17,911			17,911
595	Maint. of Line Transformers	Direct	52,968.98		52,969			52,969
596	Maint. of Street Lights	Direct	0.00		-			-
597	Maint. of Meters	Direct	36,434.80		36,435			36,435
598	Maint. of Misc. Dist. Plant	DISTMAX	65,753.07		65,753	-	-	65,753
	Subtotal		1,927,287.77	-	1,927,288	-	-	1,927,288
<b>Total Distribution Expenses</b>			<b>4,782,107.00</b>	<b>-</b>	<b>4,782,107</b>	<b>-</b>	<b>179,998</b>	<b>4,602,109</b>

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SCHEDULE D-1 O&M EXPENSES

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source/Allocator	(1) Total Booked	(2) Adjustments	(3) Net Booked (1) - (2)	(4) Production	(5) Transmission	(6) Distribution
<b>Customer and Information Expenses</b>								
<u>Customer Accounts Expense</u>								
901	Supervision	Direct	75,552 40		75,552			75,552
902	Meter Reading Expense	Direct	85,662 45		85,662			85,662
903	Customer Records & Collect	Direct	1,220,993 33		1,220,993			1,220,993
904	Uncollectible Accounts	Direct	40,000 00		40,000			40,000
905	Misc Customer Account Exp	Direct	0.00		-			-
	Subtotal		1,422,208.18	-	1,422,208	-	-	1,422,208
<u>Cust Service &amp; Information Expense</u>								
906	Customer Service & Information	Direct	0 00		-			-
907	Supervision	Direct	69,714 54		69,715			69,715
908	Customer Assistance	Direct	203,745 94		203,746			203,746
909	Inform & Instruct Adv Exp	Direct	21,695 30		21,695			21,695
910	Misc Cust Service & Information	Direct	6,314 53		6,315			6,315
	Subtotal		301,470.31	-	301,470	-	-	301,470
<u>Sales</u>								
911	Supervision	Direct	0.00		-			-
912	Demonstration & Selling Expense	Direct	0.00		-			-
913	Advertising Exp	Direct	0.00		-			-
916	Misc. Sales Exp	Direct	0.00		-			-
917	Sales Expense	Direct	0.00		-			-
	Subtotal		0.00	-	-	-	-	-
<b>Total Cust. Serv. &amp; Information Expenses</b>			1,723,678 49	-	1,723,678	-	-	1,723,678
<b>Subtotal O&amp;M Expenses</b>			43,692,482 00	-	43,692,482	36,915,867	450,828	6,325,787
<b>Total A&amp;G Expenses (Schedule D-2)</b>			3,948,592 19	(20,413)	3,928,179	-	247,591	3,680,587
<b>Total O&amp;M Expenses</b>			47,641,074 19	(20,413)	47,620,661	36,915,867	698,419	10,006,375

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# SCHEDULE D-2 A&G EXPENSES

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct. No	Description	Allocation Factor	Booked	Adjustments	Total	Production	Transmission	Distribution
920	Admin. & General Salaries	PAYXAG	1,106,788		1,106,788	0	62,649	1,044,138
921	Office Supplies	PAYXAG	345,843		345,843	0	19,576	326,267
923	Outside Service	TOMXFP	494,381		494,381	0	32,890	461,491
924	Property Insurance Exp	PLTSVC-N	25,334		25,334	0	4,641	20,693
925	Injuries & Damages	PAYXAG	82,624		82,624	0	4,677	77,947
926	Pensions & Benefits	PAYXAG	605,825		605,825	0	34,293	571,533
928	Regulatory Commission	DIRECT	92,858		92,858			92,858
929	Duplicate Charges (Credit)	PAYXAG	0		0	0	0	0
930	Misc. General Expense	PAYXAG	732,723	(20,413)	712,310	0	40,320	671,990
931	Rents	PAYXAG	0		0	0	0	0
932	Maint. of General Plant	GNLPLT-N	462,216		462,216	0	48,545	413,671
Total Administrative & General Expenses			3,948,592	(20,413)	3,928,179	0	247,591	3,680,587

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### SCHEDULE D-3 PAYROLL EXPENSE DISTRIBUTION

Bandera Electric Cooperative, Inc.  
 Test Year Ending December 31, 2010  
 Source: Schedule I-Payroll Related Expenses

Acct No	Description	Source/Allocator	Total	Production	Transmission	Distribution
<b>Power Production Expenses</b>						
	<u>Steam Power Generation</u>					
	<u>Operation</u>					
500	Operation Super & Eng	Direct	0	0		
501	Eligible Fuel	Direct	0	0		
501	Non-Eligible Fuel	Direct	0	0		
502	Steam Expenses	Direct	0	0		
505	Electric Expenses	Direct	0	0		
506	Misc. Steam Power Expenses	Direct	0	0		
507	Rents	Direct	0	0		
	Subtotal		0	0	0	0
	<u>Maintenance</u>					
510	Maint. Super & Eng	Direct	0	0		
511	Maint. of Structure	Direct	0	0		
512	Maint. of Boiler Plant	Direct	0	0		
513	Maint. of Electric Plant	Direct	0	0		
514	Maint. of Misc. Steam Plant	Direct	0	0		
	Subtotal		0	0	0	0
	<u>Hydraulic Generation</u>					
	<u>Operation</u>					
535	Operation Super & Engineering	Direct	0	0		
536	Water for Power	Direct	0	0		
537	Hydraulic Expenses	Direct	0	0		
538	Electric Expenses	Direct	0	0		
539	Misc. Hydraulic Generation	Direct	0	0		
540	Rents	Direct	0	0		
	Subtotal		0	0	0	0

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### SCHEDULE D-3 PAYROLL EXPENSE DISTRIBUTION

Bandera Electric Cooperative, Inc  
 Test Year Ending December 31, 2010  
 Source Schedule I-Payroll Related Expenses

Acct No	Description	Source/Allocator	Total	Production	Transmission	Distribution
<u>Maintenance</u>						
541	Maintenance Super & Engin	Direct	0	0		
542	Maintenance of Structure	Direct	0	0		
543	Maint Reservoirs, Dams, & Waterways	Direct	0	0		
544	Maint of Electric Plant	Direct	0	0		
545	Maint Misc Hydraulic Gen Exp	Direct	0	0		
	Subtotal		0	0	0	0
<u>Other Power Generation</u>						
<u>Operation</u>						
546	Operation Super & Engineering	Direct	0	0		
547	Fuel	Direct	0	0		
548	Generation Expense	Direct	0	0		
549	Misc Other Power Generation	Direct	0	0		
550	Rents	Direct	0	0		
	Subtotal		0	0	0	0
<u>Maintenance</u>						
551	Maintenance Super & Engin	Direct	0	0		
552	Maintenance of Structure	Direct	0	0		
553	Maint Generation & Electric Plant	Direct	0	0		
554	Maint Misc Other Power	Direct	0	0		
	Subtotal		0	0	0	0
<u>Other Power Supply</u>						
555	Purchased Power Demand	Direct	0	0		
556	System Control & Load Dispatch	Direct	0	0		
557	Other	Direct	0	0		
	Subtotal (Other Power Supply)		0	0	0	0
Total Power Production Expense			0	0	0	0

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### SCHEDULE D-3 PAYROLL EXPENSE DISTRIBUTION

Bandera Electric Cooperative, Inc  
 Test Year Ending December 31, 2010  
 Source Schedule I-Payroll Related Expenses

Acct No	Description	Source/Allocator	Total	Production	Transmission	Distribution
<b>Transmission Expense</b>						
	<u>Operation</u>					
560	Operation Super & Engin	Direct	78,204		78,204	
561	Load Dispatching	Direct	0		0	
562	Station Equipment	Direct	18,199		18,199	
563	Overhead Line Expense	Direct	0		0	
564	Underground Line Expense	Direct	0		0	
565	Wheeling	Direct	0		0	
566	Misc Transmission Expense	Direct	0		0	
567	Rents	Direct	0		0	
	<u>Others</u>	Direct	0		0	
	Subtotal		96,402	0	96,402	0
<u>Maintenance</u>						
568	Maintenance Super & Engin	Direct	0		0	
569	Maint of Structure	Direct	0		0	
570	Maint of Station Equipment	Direct	0		0	
571	Maint of Overhead Lines	Direct	0		0	
572	Maint of Underground Lines	Direct	0		0	
573	Maint of Misc Trans Plant	Direct	0		0	
	<u>Others</u>	Direct	0		0	
	Subtotal		0	0	0	0
<b>Total Transmission Expenses</b>			<b>96,402</b>	<b>0</b>	<b>96,402</b>	<b>0</b>

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### SCHEDULE D-3 PAYROLL EXPENSE DISTRIBUTION

Bandera Electric Cooperative, Inc.  
 Test Year Ending December 31, 2010  
 Source: Schedule I-Payroll Related Expenses

Acct No	Description	Source/Allocater	Total	Production	Transmission	Distribution
<b>Distribution Expense</b>						
	<u>Operation</u>					
580	Operation Super & Engin	DISTOPX	206,466	0	13,018	193,448
581	Load Dispatching	Direct	0			0
582	Station Equipment	WP/B-1/1	36,570	0	15,892	20,678
583	Overhead Line Expense	Direct	232,922			232,922
584	Underground Line Expense	Direct	9,313			9,313
585	Street Light & Signal Systems	Direct	0			0
586	Meter Expenses	Direct	182,947			182,947
587	Customer Installation Expense	Direct	58,685			58,685
588	Misc. Distribution Expenses	Direct	344,071			344,071
589	Rents	Direct	0			0
	Subtotal		1,070,974	0	28,910	1,042,064
	<u>Maintenance</u>					
590	Maintenance Super & Engin	DISTMAX	23,750	0	0	23,750
591	Maint. of Structure	WP/B-1/1	0	0	0	0
592	Maint. of Station Equipment	WP/B-1/1	0	0	0	0
593	Maint. of Overhead Lines	Direct	251,039			251,039
594	Maint. of Underground Lines	Direct	6,533			6,533
595	Maint. of Line Transformers	Direct	7,773			7,773
596	Maint. of Street Lights	Direct	0			0
597	Maint. of Meters	Direct	16,915			16,915
598	Maint. of Misc. Dist. Plant	DISTMAX	25,739	0	0	25,739
	Subtotal		331,749	0	0	331,749
<b>Total Distribution Expenses</b>			<b>1,402,723</b>	<b>0</b>	<b>28,910</b>	<b>1,373,813</b>

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### SCHEDULE D-3 PAYROLL EXPENSE DISTRIBUTION

Bandera Electric Cooperative, Inc  
 Test Year Ending December 31, 2010  
 Source Schedule I-Payroll Related Expenses

Acct No	Description	Source/Allocator	Total	Production	Transmission	Distribution
<b>Customer and Information Expenses</b>						
	<u>Customer Accounts Expense</u>					
901	Supervision	Direct	42,694			42,694
902	Meter Reading Expense	Direct	45,250			45,250
903	Customer Records & Collect	Direct	484,523			484,523
904	Uncollectible Accounts	Direct	0			0
905	Misc Customer Account Exp	Direct	0			0
	Subtotal		572,467	0	0	572,467
	<u>Cust Service &amp; Information Expense</u>					
906	Customer Service & Information	Direct	0			0
907	Supervision	Direct	35,495			35,495
908	Customer Assistance	Direct	101,326			101,326
909	Inform & Instruct Adv Exp	Direct	2,067			2,067
910	Misc Cust Service & Information	Direct	3,332			3,332
	Subtotal		142,221	0	0	142,221
	<u>Sales</u>					
911	Supervision	Direct	0			0
912	Demonstration & Selling Expense	Direct	0			0
913	Advertising Exp	Direct	0			0
916	Misc Sales Exp	Direct	0			0
917	Sales Expense	Direct	0			0
	Subtotal		0	0	0	0
<b>Total Cust. Serv &amp; Information Expenses</b>			<b>714,688</b>	<b>0</b>	<b>0</b>	<b>714,688</b>

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SCHEDULE D-3 PAYROLL EXPENSE DISTRIBUTION

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010  
Source Schedule I-Payroll Related Expenses

Acct No	Description	Source/Allocator	Total	Production	Transmission	Distribution
<b>Administrative &amp; General Expenses</b>						
920	Admin & General Salaries	PAYXAGIC	594,981	0	28,379	566,602
921	Office Supplies		0			
923	Outside Service		0			
924	Property Insurance Exp		0			
	Property Ins - Prod Plant		0			
	Property Ins - General Plant		0			
	Property Ins - Distribution					
	Property Ins.- Other		0			
925	Injuries & Damages	PAYXAGIC	0	0	0	0
926	Pensions & Benefits	PAYXAGIC	27,025	0	1,289	25,736
928	Regulatory Commission		0			
929	Duplicate Charges (Credit)		0			
930	Misc. General Expense	PAYXAGIC	21,714	0	1,036	20,678
931	Rents		0			
932	Maint of General Plant	GNLPLT-N	37,670	0	3,956	33,713
<b>Total Administrative &amp; General Expenses</b>			<b>681,390</b>	<b>0</b>	<b>34,660</b>	<b>646,730</b>
<b>Total Payroll Related Expenses</b>			<b>2,895,204</b>	<b>0</b>	<b>159,972</b>	<b>2,735,232</b>

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# SCHEDULE D-5 SUMMARY OF EXCLUSIONS FROM REPORTING PERIOD

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010  
Source WP/D-5/1

Description	FERC Acct No	Reporting Period Amount
<b><u>Legislative Advocacy:</u></b>		
Assoc. of Texas Electric Cooperatives, Inc. Dues	930 000	11,073
National Rural Electric Cooperative Association Dues	930 000	4,092
Total Legislative Advocacy		15,166
<b><u>Penalties and Fines:</u></b>		
Assoc. of Texas Electric Cooperatives, Inc. Dues	930 000	0
National Rural Electric Cooperative Association Dues	930 000	0
Total Penalties and Fines		0
<b><u>Social/Recreational/Religious:</u></b>		
Assoc. of Texas Electric Cooperatives, Inc. Dues	930 000	1,388
National Rural Electric Cooperative Association Dues	930 000	0
Total Social/Recreation/Religious		1,388
<b><u>Political:</u></b>		
Assoc. of Texas Electric Cooperatives, Inc. Dues	930 000	3,860
National Rural Electric Cooperative Association Dues	930 000	0
Total Political		3,860
Total Exclusions		20,413

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# SCHEDULE E-1 DEPRECIATION EXPENSE

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source	Allocator	Booked	Adjustments	Total	Production	Transmission	Distribution
<b>Steam Production</b>									
310	Land & Land Rights			0		0	0		
311	Structure and Improvements			0		0	0		
312	Boiler Plant Equipment			0		0	0		
313	Engines/Engine Driven Gen			0		0	0		
314	Turbogenerator Units			0		0	0		
315	Accessory Electric Equip			0		0	0		
316	Misc Power Plant Equip			0		0	0		
<b>Total Steam Production</b>				0	0	0	0	0	0
<b>Hydraulic Production</b>									
330	Land & Land Rights			0		0	0		
331	Structure and Improvements			0		0	0		
332	Reservoirs, Dams, and Waterways			0		0	0		
333	Water Wheels, Turbines, & Generators			0		0	0		
334	Accessory Electric Equip			0		0	0		
335	Misc. Power Plant Equip			0		0	0		
336	Roads, Railroads, and Bridges			0		0	0		
<b>Total Hydraulic Production</b>				0	0	0	0	0	0
<b>Other Production</b>									
340	Land & Land Rights			0		0	0		
341	Structure and Improvements			0		0	0		
342	Fuel Holder, Producer & Acc			0		0	0		
343	Prime Movers			0		0	0		
344	Generator			0		0	0		
345	Accessory Electric Equip			0		0	0		
346	Misc. Power Plant Equip			0		0	0		
<b>Total Other Production</b>				0	0	0	0	0	0
<b>Total Production Plant</b>				0	0	0	0	0	0

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SCHEDULE E-1 DEPRECIATION EXPENSE

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No.	Description	Source	Allocator	Booked	Adjustments	Total	Production	Transmission	Distribution
<b>Transmission Plant</b>									
350	Land and Land Rights	WP E-1/1	Direct			0		0	
352	Structures and Improvements	WP E-1/1	Direct			0		0	
353	Station Equipment	WP E-1/1	Direct			4,753		4,753	
353	Station Equipment - Comm Equip	WP E-1/1	Direct			224,443		224,443	
354	Towers and Fixtures	WP E-1/1	Direct			178,306		178,306	
355	Poles and Fixtures	WP E-1/1	Direct			0		0	
356	O H Conductors & Devices	WP E-1/1	Direct			209,089		209,089	
357	Underground Conduit	WP E-1/1	Direct			0		0	
358	Underground Conductors	WP E-1/1	Direct			0		0	
359	Roads and Trails	WP E-1/1	Direct			0		0	
	Others					0		0	
<b>Total Transmission Plant</b>				368,333.84	248,256	616,590	0	616,590	0
<b>Distribution</b>									
360	Land and Land Rights	WP E-1/1	WP/B-1/1			0	0	0	0
361	Structures and Improvements	WP E-1/1	WP/B-1/1			25,201	0	10,952	14,250
362	Station Equipment	WP E-1/1	WP/B-1/1			341,498	0	148,404	193,094
363	Storage Battery Equipment	WP E-1/1	Direct			0			0
364	Poles, Tower & Fixtures	WP E-1/1	Direct			1,208,524			1,208,524
365	O H Conductors & Devices	WP E-1/1	Direct			1,086,553			1,086,553
366	U G Conduits	WP E-1/1	Direct			690			690
367	U G Conductors & Devices	WP E-1/1	Direct			166,067			166,067
368	Line Transformers	WP E-1/1	Direct			690,079			690,079
369	Service Drops	WP E-1/1	Direct			43,160			43,160
370	Meters	WP E-1/1	Direct			378,702			378,702
371	Install on Customer Prem	WP E-1/1	Direct			47,103			47,103
372	Leased Prop on Cust Premises	WP E-1/1	Direct			0			0
373	Street Lights & Signal Sys	WP E-1/1	Direct			318			318
374	Light Watchman	WP E-1/1	Direct			0			0
<b>Total Distribution</b>				4,575,508.71	(587,613)	3,987,896	0	159,356	3,828,540

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SCHEDULE E-1 DEPRECIATION EXPENSE

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Acct No	Description	Source	Allocator	Booked	Adjustments	Total	Production	Transmission	Distribution
<b>General Plant</b>									
389	Land and Land Rights	WP E-1/2	SQFT	0	0	0	0	0	0
390	Structures and Improvements	WP E-1/2	SQFT	154,556	14,379	168,935	0	16,402	152,532
391	Office Furniture & Equip	WP E-1/2	SQFT	421,653	39,228	460,881	0	44,748	416,132
392	Transportation Equipment	WP E-1/2	MILE	28,421	2,644	31,065	0	866	30,199
393	Store Equipment	WP E-1/2	PLTXGNL-N	333	31	364	0	69	295
394	Tools, Shop & Garage Equip	WP E-1/2	PLTXGNL-N	18,039	1,678	19,717	0	3,713	16,004
395	Laboratory Equipment	WP E-1/2	PLTXGNL-N	25,195	2,344	27,539	0	5,188	22,353
396	Power Operated Equipment	WP E-1/2	PLTXGNL-N	0	0	0	0	0	0
397	Communication Equipment	WP E-1/2	Schedule B-3	8,063	750	8,813	0	499	8,314
398	Misc Equipment	WP E-1/2	PLTXGNL-N	15,735	1,464	17,199	0	3,239	13,960
<b>Total General Plant</b>				671,995	62,518	734,513	0	74,721	659,792
<b>Total Depreciation Expense</b>				5,615,838	(276,838)	5,338,999	0	850,667	4,488,332

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# SCHEDULE E-2 TAXES OTHER THAN FEDERAL INCOME TAXES

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Description	Allocator	Total	Production	Transmission	Distribution
Payroll Taxes	PAYXAG	0	0	0	0
FUTA	PAYXAG	0	0	0	0
FICA	PAYXAG	0	0	0	0
Unemployment	PAYXAG	0	0	0	0
Franchise Taxes	PLTSVC-N	0	0	0	0
Property Taxes	PLTSVC-N	0	0	0	0
Production	Direct	0	0		
Transmission	Direct	0		0	
Distribution	Direct	0			0
General	GNLPLT-N	0	0	0	0
Use Tax	PAYXAG	0	0	0	0
Total		0	0	0	0

SCHEDULE E-2

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SCHEDULE E-3 FEDERAL INCOME TAXES

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Description	Total	Production	Transmission	Distribution
Total Federal Income Taxes				

SCHEDULE E-4 OTHER EXPENSES

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Allocation Factor	Total	Production	Transmission	Distribution
	Total Other Expenses		0	0	0	0

# SCHEDULE E-5 OTHER REVENUE ITEMS (CREDIT)

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Acct No	Description	Allocation Factor	Total	Adjustment for Forecasted	Total Forecasted	Production	Transmission	Distribution
450 00	Forfeited Discount	Direct	478,059		478,059			478,059
451 00	Miscellaneous Service Revenue	Direct	83,937		83,937			83,937
454 00	Rent from Property	Direct	285,864		285,864			285,864
454 10	Rent from Property - LCRA Lease	WP/E-5	970,615	217,263	1,187,878	0	936,303	251,575
456 00	Other Electric Revenue	Direct	3,021		3,021			3,021
456 10	Other Electric Revenue - Trans Cost of Serv	Direct	731,517		731,517		731,517	
Total Other Revenue			2,553,013	217,263	2,770,276	0	1,667,821	1,102,456
Total Other Revenue Excluding Lease Revenue			850,881	0	850,881	0	0	850,881

SCHEDULE E-5

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# SCHEDULE E-6 WHEELING REVENUES UNDER EXISTING CONTRACTS

Bandera Electric Cooperative, Inc  
Test Year Ending December 31, 2010

Account	Description	Allocator	Total	Production	Transmission	Distribution
456	Wheeling Revenues	Direct	0			0
456	Wheeling -- DC Tie Revenues	Direct	0			0
Total Wheeling Revenues			0	0	0	0

## SCHEDULE F SUMMARY OF ALLOCATION FACTORS

Bandera Electric Cooperative, Inc.  
Test Year Ending December 31, 2010

Factor Name	Description	Reference	Total	Production	Transmission	Distribution
PAYROLL	Total Payroll	Schedule F1	100.00%	0.00%	4.77%	95.23%
PAYXAG	Payroll, excluding A&G Salaries and excluding Contract Labor	Schedule F1	100.00%	0.00%	5.66%	94.34%
PAYXAGIC	Payroll excluding A&G Salaries and including Contract Labor	Schedule F1	100.00%	0.00%	4.77%	95.23%
PLTXGNL-N	Net Plant, excluding General Plant	Schedule F3	100.00%	0.00%	18.83%	81.17%
PLTSVC-N	Net Plant in Service	Schedule F3	100.00%	0.00%	18.32%	81.68%
PLTSVC-NX	Net Plant in Service, excluding Intangible Plant	Schedule F3	100.00%	0.00%	18.32%	81.68%
SQFT	Building Square Footage allocator	Schedule F4	100.00%	0.00%	9.71%	90.29%
TOMXFP	Total O&M Expenses, excluding Fuel and Purchased Power	Schedule F2	100.00%	0.00%	6.65%	93.35%
TOTREV	Total Revenue	Schedule F4	100.00%	0.00%	0.00%	100.00%
TRB	Total Rate Base	Schedule F4	100.00%	8.69%	41.31%	50.00%
MILE	Miles driven on the transportation equipment	Schedule F4	100.00%	0.00%	2.79%	97.21%
DISTOPX	Distribution Operations, excluding Accounts 580 & 588	Schedule F4	100.00%	0.00%	6.31%	93.69%
DISTMAX	Distribution Maintenance, excluding Accounts 590 & 598	Schedule F4	100.00%	0.00%	0.00%	100.00%
GNLPLT-N	General Plant - Net	Schedule F3	100.00%	0.00%	10.50%	89.50%

Schedule F

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