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WorkPaper KP-1

Development of UTEP Proposed Rate Class Revenue Requirement Assignment										
(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Rate Description	Base Rate Revenue Adjusted (A)	Full Cost Revenue Increase	Full Cost Revenue Increase %	EPE Proposed Moderated Revenue Base Rate Req.	EPE Proposed Moderated Revenue Base Rate Req. Increase	EPE Proposed Moderated Revenue Base Rate Req. Increase %	Fixed Fuel Factor Revenue under Proposed Rates (C)	UTEP Step 1 Proposed Moderated Revenue Base Rate Req. Increase %	UTEP Proposed Moderated Revenue Base Rate Req. Increase	UTEP Proposed Moderated Revenue Base Rate Req. Increase %
Schedule 01 - Residential Service	\$273,638,830	\$51,085,576	18.67%	\$310,833,147	\$37,194,317	13.59%	\$42,898,128	15.68%	\$42,898,128	15.68%
Schedule 02 - Small Commercial Service	\$33,319,684	-\$3,333,787	-10.01%	\$32,373,090	-\$946,594	-2.84%	-\$1,666,894	-5.00%	-\$1,666,894	-5.00%
Schedule 07 - Outdoor Recreational Lighting Service	\$462,980	\$151,018	32.62%	\$627,947	\$164,968	35.63%	\$151,018	32.62%	\$138,894	30.00%
Schedule 08 - Governmental Street Lighting Service	\$4,046,620	-\$982,845	-24.29%	\$3,133,827	-\$912,793	-22.56%	-\$982,845	-24.29%	-\$965,163	-23.85%
Schedule 09 - Traffic Signals	\$95,204	\$3,004	3.16%	\$99,937	\$4,733	4.97%	\$3,004	3.16%	\$3,004	3.16%
Schedule 11TOU - Municipal Pumping Time of Use Service	\$10,102,350	\$55,899	0.55%	\$10,389,334	\$286,984	2.84%	\$55,899	0.55%	\$55,899	0.55%
Schedule 15 - Electrolytic Refining Service	\$1,830,063	\$398,652	21.78%	\$2,279,564	\$449,501	24.56%	\$398,652	21.78%	\$398,652	21.78%
Rider - Water Heating	\$474,582	\$329,884	69.51%	\$539,098	\$64,516	13.59%	\$142,375	30.00%	\$142,375	30.00%
Schedule 22 - Irrigation Service	\$423,414	\$133,209	31.46%	\$569,273	\$145,860	34.45%	\$133,209	31.46%	\$127,024	30.00%
Schedule 24 - General Service	\$125,005,740	-\$11,214,152	-8.97%	\$122,112,499	-\$2,893,241	-2.31%	-\$5,607,076	-4.49%	-\$5,607,076	-4.49%
Schedule 25 - Large Power Service	\$35,955,664	\$1,178,670	3.28%	\$37,975,053	\$2,019,389	5.62%	\$1,178,670	3.28%	\$1,178,670	3.28%
Schedule 26 - Petroleum Refinery Service	\$10,964,770	\$1,926,866	17.57%	\$13,184,282	\$2,219,512	20.24%	\$1,926,866	17.57%	\$1,926,866	17.57%
Schedule 28 - Area Lighting Service	\$2,932,614	-\$296,164	-10.10%	\$2,696,358	-\$236,255	-8.06%	-\$296,164	-10.10%	-\$290,836	-9.92%
Schedule 30 - Electric Furnace	\$1,191,760	\$309,129	25.94%	\$1,535,219	\$343,459	28.82%	\$309,129	25.94%	\$309,129	25.94%
Schedule 31 - Military Reservation Service	\$13,009,892	\$1,709,008	13.14%	\$15,056,014	\$2,046,122	15.73%	\$1,709,008	13.14%	\$1,709,008	13.14%
Schedule 34 - Cotton Gin Service	\$132,972	\$44,592	33.53%	\$181,600	\$48,628	36.57%	\$44,592	33.53%	\$39,892	30.00%
Schedule 41 - City and County Service	\$19,126,500	-\$2,201,976	-11.51%	\$18,435,136	-\$691,363	-3.61%	-\$1,100,988	-5.76%	-\$1,100,988	-5.76%
Total Firm Revenues	\$ 532,713,638	\$39,296,584	7.38%	\$572,021,380	\$ 39,307,742	7.38%	\$39,296,584	7.38%	\$39,296,584	7.38%

Reallocation of Rev among Res, Water Heating, Small GS, GS, City/County				
	EPE's Prop. Change	50% Decreases	Res/WH adjustment	UTEP Proposed Change
30% WH Inc.	\$ 51,085,576		\$ (8,187,448)	\$ 42,898,128
142,374.59	\$ 329,884		\$ (187,509)	\$ 142,375
	\$ (3,333,787)	\$ (1,666,894)		-5.00%
	\$ (11,214,152)	\$ (5,607,076)		-4.49%
	\$ (2,201,976)	\$ (1,100,988)		-5.76%
	\$ (16,749,915)	\$ (8,374,957)	\$ (8,374,957)	\$ (8,374,957)
	\$ 34,665,545			\$ 34,665,545

Reallocation of Rev among Outdoor Rec. Lt, Irrigation, and Cotton G				
	EPE's Prop. Change	30% Cap		UTEP Proposed Change
	\$ 151,018	138,894	\$ 12,124	138,894
	\$ 133,209	127,024	\$ 6,185	127,024
	\$ 44,592	39,892	\$ 4,700	39,892
			\$ 23,010	
	\$ (982,845)	\$ 17,682	\$ 17,682	\$ (965,163)
	\$ (296,164)	\$ 5,328	\$ 5,328	\$ (290,836)
		\$ 23,010		
	\$ (950,189)			(950,189)

Docket No. 52195 El Paso Electric Company
2021 Rate Cases
University of Texas at El Paso
Test Year ending December 31, 2021
Texas Retail Rate Class Revenue Requirement Assignment

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EPE's and UTEP's Proposed Rate Class Base Rate Revenue Distribution							
(a)	(b)	(d)	(e)	(g)	(h)	(k)	(l)
Rate Description	Base Rate Revenue Adjusted (A)	Full Cost Revenue Increase	Full Cost Revenue Increase %	EPE Proposed Moderated Revenue Base Rate Req. Increase	EPE Proposed Moderated Revenue Base Rate Req. Increase %	UTEP Proposed Moderated Revenue Base Rate Req. Increase	Proposed Moderated Revenue Base Rate Req. Increase %
Residential Service (01)	\$273,638,830	\$51,085,576	18.67%	\$37,194,317	13.59%	\$42,898,128	15.68%
Small Commercial Service (02)	\$33,319,684	-\$3,333,787	-10.01%	-\$946,594	-2.84%	-\$1,666,894	-5.00%
Outdoor Recreational Lighting(07)	\$462,980	\$151,018	32.62%	\$164,968	35.63%	\$138,894	30.00%
Governmental Street Lighting (08)	\$4,046,620	-\$982,845	-24.29%	-\$912,793	-22.56%	-\$965,163	-23.85%
Traffic Signals (09)	\$95,204	\$3,004	3.16%	\$4,733	4.97%	\$3,004	3.16%
Municipal Pumping TOU (11)	\$10,102,350	\$55,899	0.55%	\$286,984	2.84%	\$55,899	0.55%
Electrolytic Refining (15)	\$1,830,063	\$398,652	21.78%	\$449,501	24.56%	\$398,652	21.78%
Rider - Water Heating	\$474,582	\$329,884	69.51%	\$64,516	13.59%	\$142,375	30.00%
Irrigation Service (22)	\$423,414	\$133,209	31.46%	\$145,860	34.45%	\$127,024	30.00%
General Service (24)	\$125,005,740	-\$11,214,152	-8.97%	-\$2,893,241	-2.31%	-\$5,607,076	-4.49%
Large Power Service (25)	\$35,955,664	\$1,178,670	3.28%	\$2,019,389	5.62%	\$1,178,670	3.28%
Petroleum Refinery (26)	\$10,964,770	\$1,926,866	17.57%	\$2,219,512	20.24%	\$1,926,866	17.57%
Area Lighting Service (28)	\$2,932,614	-\$296,164	-10.10%	-\$236,255	-8.06%	-\$290,836	-9.92%
Electric Furnace (30)	\$1,191,760	\$309,129	25.94%	\$343,459	28.82%	\$309,129	25.94%
Military Reservation Service (31)	\$13,009,892	\$1,709,008	13.14%	\$2,046,122	15.73%	\$1,709,008	13.14%
Cotton Gin Service (34)	\$132,972	\$44,592	33.53%	\$48,628	36.57%	\$39,892	30.00%
City and County Service (41)	\$19,126,500	-\$2,201,976	-11.51%	-\$691,363	-3.61%	-\$1,100,988	-5.76%
Total Firm Revenues	\$ 532,713,638	\$39,296,584	7.38%	\$ 39,307,742	7.38%	\$39,296,584	7.38%

Docket No. 52195 El Paso Electric Company
 2021 Rate Cases
 University of Texas at El Paso
 Test Year ending December 31, 2021
 Texas Retail Rate Class Revenue Requirement Assignment

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EPE's and UTEP's Proposed Rate Class Base Rate Revenue Distribution With RROR											
Rate Description	Base Rate Revenue Adjusted (A) (000)	Relative Rate of Return (RROR)	Full Cost Revenue Increase (000)	Full Cost Revenue Increase %	Relative Rate of Return (RROR)	Proposed Moderated Revenue Base Rate Req. Increase (000)	EPE Proposed Moderated Revenue Base Rate Req. Increase %	Relative Rate of Return (RROR)	Proposed Moderated Revenue Base Rate Req. Increase (000)	UTEP Proposed Moderated Revenue Base Rate Req. Increase %	Relative Rate of Return (RROR)
Residential Service (01)	\$273,639	0.73	\$51,086	18.67%	1	\$37,194	13.59%	0.85	\$42,898	15.68%	0.91
Small Commercial Service (02)	\$33,320	1.54	-\$3,334	-10.01%	1	-\$947	-2.84%	1.29	-\$1,667	-5.00%	1.20
Outdoor Recreational Lighting(07)	\$463	0.56	\$151	32.62%	1	\$165	35.63%	1.07	\$139	30.00%	0.94
Governmental Street Lighting (08)	\$4,047	2.38	-\$983	-24.29%	1	-\$913	-22.56%	1.09	-\$965	-23.85%	1.02
Traffic Signals (09)	\$95	1.10	\$3	3.16%	1	\$5	4.97%	1.10	\$3	3.16%	1.00
Municipal Pumping TOU (11)	\$10,102	1.20	\$56	0.55%	1	\$287	2.84%	1.08	\$56	0.55%	1.00
Electrolytic Refining (15)	\$1,830	0.58	\$399	21.78%	1	\$450	24.56%	1.09	\$399	21.78%	1.00
Rider - Water Heating	\$475	(0.13)	\$330	69.51%	1	\$65	13.59%	(0.24)	\$142	30.00%	0.12
Irrigation Service (22)	\$423	0.54	\$133	31.46%	1	\$146	34.45%	1.07	\$127	30.00%	0.97
General Service (24)	\$125,006	1.52	-\$11,214	-8.97%	1	-\$2,893	-2.31%	1.03	-\$5,607	-4.49%	1.17
Large Power Service (25)	\$35,956	1.11	\$1,179	3.28%	1	\$2,019	5.62%	1.08	\$1,179	3.28%	1.00
Petroleum Refinery (26)	\$10,965	0.64	\$1,927	17.57%	1	\$2,220	20.24%	1.10	\$1,927	17.57%	1.00
Area Lighting Service (28)	\$2,933	1.61	-\$296	-10.10%	1	-\$236	-8.06%	1.09	-\$291	-9.92%	1.01
Electric Furnace (30)	\$1,192	0.47	\$309	25.94%	1	\$343	28.82%	1.09	\$309	25.94%	1.00
Military Reservation Service (31)	\$13,010	0.81	\$1,709	13.14%	1	\$2,046	15.73%	1.09	\$1,709	13.14%	1.00
Cotton Gin Service (34)	\$133	0.56	\$45	33.53%	1	\$49	36.57%	1.07	\$40	30.00%	0.92
City and County Service (41)	\$19,126	1.60	-\$2,202	-11.51%	1	-\$691	-3.61%	1.30	-\$1,101	-5.76%	1.22
Total Firm Revenues	\$532,713.64		\$39,297	7.38%		\$ 39,308	7.38%		\$39,297	7.38%	

Note: Present RORIs are taken from P-3 and EPE Proposed RORI are taken from EPE response to FM 1-14.

WorkPaper KP-2

USES UTEP Proposed Base Rate Revenue Distribution

Line No.	(a) Description	(b) Test Year Total	(c) Rate 01 Residential	(d) Rate 02 Small General Service	(e) Rate 07 Recreational Lighting	(f) Rate 08 Street Lighting	(g) Rate 09 Traffic Signals	(h) Rate 11-TOU TOU Municipal Pumping	(i) Rate 15 Electric Refining	(j) Rate 22 Irrigation Service
1	Operating Revenues									
2	Sales Revenues									
3	Base Revenues									
4	Base [From Exh. MC-4, page 3, line 12 + line 23]	\$ 574,206,282	\$ 317,878,861	\$ 31,789,629	\$ 604,472	\$ 3,096,470	\$ 98,578	\$ 10,192,324	\$ 2,235,622	\$ 552,430
5	Non-firm [From Exh. MC-4, page 3, line 24 + line 26]	4,499,479	2,484,953	213,778	-	-	584	71,721	23,306	4,362
6	Fuel Revenues	80,084,706	31,804,571	3,483,415	47,019	461,227	26,554	2,189,127	965,884	49,123
7	Other Sales For Resale Revenues	65,919,767	26,179,155	2,867,288	38,703	379,648	21,857	1,801,926	795,044	40,435
8	Total Sales Revenues	724,710,235	378,347,540	38,354,110	690,195	3,937,345	147,574	14,255,099	4,019,656	646,349
9	Other Operating Revenues	26,921,992	15,767,809	1,404,624	10,805	50,316	3,275	392,937	109,540	25,903
10	Total Operating Revenues (Cost of Service)	\$ 751,632,227	\$ 394,115,349	\$ 39,758,734	\$ 700,999	\$ 3,987,661	\$ 150,849	\$ 14,648,036	\$ 4,129,396	\$ 672,253
11										
12	Operating Expenses									
13	Operation & Maintenance Expenses									
14	Fuel and Purchased Power									
15	Reconcilable	\$ 146,004,473	\$ 57,983,726	\$ 6,350,703	\$ 85,722	\$ 840,874	\$ 48,412	\$ 3,991,054	\$ 1,760,928	\$ 89,558
16	Non-Reconcilable	1,431,449	780,281	67,574	445	4,362	251	23,283	7,452	1,366
17	Other Operation & Maintenance	243,174,207	137,437,679	13,434,934	205,789	1,327,388	48,154	4,333,673	1,031,770	211,112
18	Total Operation & Maintenance Expenses	390,610,129	196,201,685	19,853,212	291,936	2,172,624	96,816	8,348,009	2,800,150	302,035
19	Regulatory Debits and Credits	2,986,404	1,772,719	174,147	2,844	17,422	508	46,930	11,022	2,747
20	Depreciation & Amortization Expense	99,088,920	56,992,584	5,070,296	111,526	549,116	14,614	1,684,139	356,337	102,825
21	Decommissioning and Accretion Expense	111,981	61,402	5,344	32	296	19	1,813	575	107
22	Taxes Other Than Income Taxes	68,511,555	38,094,474	3,447,816	64,286	345,336	11,819	1,232,096	308,184	65,826
23	Current Income Taxes									
24	Federal	19,368,450	11,924,094	989,309	29,945	84,371	1,800	299,499	23,542	23,476
25	State	2,533,565	1,522,123	127,999	3,714	10,806	276	41,131	4,978	2,968
26	Total Current Income Taxes	21,902,015	13,446,217	1,117,209	33,658	95,178	2,077	340,629	28,520	26,444
27	Deferred Income Taxes									
28	Federal	5,721,725	2,499,659	278,983	2,000	34,820	1,790	138,639	62,264	3,397
29	State	995,013	502,358	48,880	753	5,765	226	20,585	7,157	827
30	Total Deferred Income Taxes	6,716,738	3,002,017	327,863	2,753	40,585	2,015	159,224	69,421	4,223
31	Amortization of Investment Tax Credits	(1,605,971)	(820,902)	(71,092)	(468)	(4,589)	(264)	(24,495)	(7,840)	(1,437)
32	Total Operating Expenses	\$ 588,421,771	\$ 308,750,196	\$ 29,924,794	\$ 506,567	\$ 3,215,969	\$ 127,604	\$ 11,788,345	\$ 3,566,369	\$ 502,770
33										
34	Operating Income (Return)	\$ 163,210,456	\$ 85,365,153	\$ 9,833,941	\$ 194,433	\$ 771,692	\$ 23,245	\$ 2,859,691	\$ 563,027	\$ 169,482

Amounts may not add or tie to other schedules due to rounding.

USES UTEP Proposed Base Rate Revenue Distribution

Line No.	(a) Description	(b) Test Year Total	(c) Rate 01 Residential	(d) Rate 02 Small General Service	(e) Rate 07 Recreational Lighting	(f) Rate 08 Street Lighting	(g) Rate 09 Traffic Signals	(h) Rate 11-TOU TOU Municipal Pumping	(i) Rate 15 Electric Refining	(j) Rate 22 Irrigation Service
35	Rate Base									
36	Plant in Service	3,655,210,259	2,103,662,116	183,965,607	4,376,463	20,878,309	525,684	63,065,168	12,883,126	3,881,630
37	Accum Depreciation & Amortization	(1,223,765,542)	(701,937,803)	(61,793,364)	(1,266,613)	(9,296,897)	(180,179)	(20,399,198)	(4,546,797)	(1,251,294)
38	Net Plant In Service	2,441,444,717	1,402,144,313	122,172,243	3,109,850	11,581,412	345,506	42,665,970	8,336,330	2,630,336
39										
40	Additions to Rate Base									
41	CWIP	-	-	-	-	-	-	-	-	-
42	Working Cash	(2,622,625)	(1,480,527)	(144,851)	(2,234)	(14,413)	(523)	(47,056)	(11,203)	(2,278)
43	Fuel Inventory	1,393,806	553,532	60,626	818	8,027	462	38,100	16,810	855
44	Nuclear Fuel	-	-	-	-	-	-	-	-	-
45	Materials & Supplies	48,530,177	27,424,147	2,371,954	67,376	324,604	7,482	880,631	168,997	51,879
46	Prepayments	14,822,703	8,649,512	819,849	14,208	82,157	2,430	240,265	56,417	14,131
47	Coal Reclamation Asset	-	-	-	-	-	-	-	-	-
48	Regulatory Assets	9,523,392	5,469,372	476,560	12,131	45,176	1,348	166,428	32,518	10,260
49	Accumulated Deferred Income Taxes	103,531,111	60,537,165	5,454,207	145,366	601,995	14,949	1,788,596	322,987	109,750
50	Tax Regulatory Assets	12,599,101	7,235,780	630,471	16,048	59,766	1,783	220,178	43,020	13,574
51	Miscellaneous Deferred Debits	3,857,692	2,102,823	182,110	1,200	11,754	675	62,745	20,083	3,680
52	Total Additions to Rate Base	191,635,356	110,491,805	9,850,926	254,914	1,119,067	28,607	3,349,888	649,628	201,851
53										
54	Deductions to Rate Base									
55	Customer Deposits	(5,614,689)	(4,974,188)	(452,540)	(3,496)	(3,175)	(836)	(7,704)	(497)	(2,394)
56	Regulatory Liabilities	-	-	-	-	-	-	-	-	-
57	Accumulated Deferred Income Taxes	(336,181,559)	(192,976,465)	(16,864,281)	(406,405)	(1,855,422)	(48,098)	(5,801,325)	(1,175,386)	(357,178)
58	Tax Regulatory Liabilities	(222,349,082)	(127,697,137)	(11,126,562)	(283,223)	(1,054,751)	(31,466)	(3,885,707)	(759,212)	(239,552)
59	Customer Advances - Construction	(25,033,069)	(15,419,255)	(1,303,007)	(84,905)	(344,577)	(2,612)	(508,919)	(15)	(33,156)
60	Total Deductions from Rate Base	(589,178,399)	(341,067,055)	(29,746,389)	(778,028)	(3,257,925)	(83,012)	(10,203,656)	(1,935,111)	(632,280)
61										
62	Total Rate Base	\$ 2,043,901,675	\$ 1,171,569,063	\$ 102,276,780	\$ 2,586,736	\$ 9,442,555	\$ 291,101	\$ 35,812,202	\$ 7,050,847	\$ 2,199,906
63										
64	Rate of Return on Rate Base	7.985%	7.286%	9.615%	7.517%	8.172%	7.985%	7.985%	7.985%	7.704%
65	Relative Rate of Return	1.000	0.912	1.204	0.941	1.023	1.000	1.000	1.000	0.965
66										
67	Total Revenue Requirement	\$ 751,632,227	\$ 394,115,349	\$ 39,758,734	\$ 700,999	\$ 3,987,661	\$ 150,849	\$ 14,648,036	\$ 4,129,396	\$ 672,253
68	Less: Fuel & Other Sales For Resale Revenues	146,004,473	57,983,726	6,350,703	85,722	840,874	48,412	3,991,054	1,760,928	89,558
69	Less: Other Operating Revenues	26,921,992	15,767,809	1,404,624	10,805	50,316	3,275	392,937	109,540	25,903
70	Less: Base Rate Revenues at Present Rates	536,887,982	275,944,218	33,518,015	462,980	4,046,620	95,746	10,168,889	1,851,685	427,460
71	Equals:									
72	Non-Fuel Base Revenue Increase	\$ 41,817,780	\$ 44,419,596	\$ (1,514,608)	\$ 141,492	\$ (950,150)	\$ 3,417	\$ 95,157	\$ 407,244	\$ 129,332
73	Proposed Percent Increase	7.789%	16.097%	-4.519%	30.561%	-23.480%	3.568%	0.936%	21.993%	30.256%

Amounts may not add or tie to other schedules due to rounding.

USES UTEP Proposed Base Rate Revenue Distribution

Line No.	(a) Description	(b) Rate 24 General Service	(c) Rate 25 Large Power	(d) Rate 26 Petroleum Refinery	(e) Rate 28 Area Lighting	(f) Rate 30 Electric Furnace	(g) Rate 31 Military Reservation	(h) Rate 34 Cotton Gin	(i) Rate 41 City and County	(j) WH Water Heating
1	Operating Revenues									
2	Sales Revenues									
3	Base Revenues									
4	Base [From Exh. MC-4, page 3, line 12 + line 22 + line 23]	\$ 119,776,318	\$ 37,254,351	\$ 12,932,238	\$ 2,648,403	\$ 1,505,203	\$ 14,764,564	\$ 173,480	\$ 18,081,143	\$ 622,195
5	Non-firm [From Exh. MC-4, page 3, line 24 + line 26]	950,805	309,197	124,628	-	15,444	157,329	51	142,174	1,148
6	Fuel Revenues	18,549,194	8,621,024	4,673,421	343,211	2,231,320	4,077,775	20,422	2,475,875	65,544
7	Other Sales For Resale Revenues	15,268,316	7,096,185	3,846,812	282,506	1,836,656	3,356,521	16,809	2,037,956	53,951
8	Total Sales Revenues	154,544,633	53,280,757	21,577,099	3,274,120	5,588,623	22,356,189	210,782	22,737,147	742,837
9	Other Operating Revenues	5,296,351	1,626,997	587,933	32,436	72,462	738,975	3,254	750,793	47,592
10	Total Operating Revenues (Cost of Service)	\$ 159,840,984	\$ 54,907,754	\$ 22,165,031	\$ 3,306,556	\$ 5,661,075	\$ 23,095,163	\$ 214,016	\$ 23,487,940	\$ 790,429
11										
12	Operating Expenses									
13	Operation & Maintenance Expenses									
14	Fuel and Purchased Power									
15	Reconcilable	\$ 33,817,510	\$ 15,717,209	\$ 8,520,232	\$ 625,717	\$ 4,067,976	\$ 7,434,296	\$ 37,231	\$ 4,513,830	\$ 119,494
16	Non-Reconcilable	302,382	99,367	40,476	3,245	4,888	50,228	193	45,036	620
17	Other Operation & Maintenance	47,026,789	16,048,054	6,351,999	1,089,547	618,197	6,826,367	58,126	6,751,813	370,836
18	Total Operation & Maintenance Expenses	81,146,681	31,864,630	14,912,707	1,718,510	4,691,062	14,310,890	95,551	11,310,680	490,950
19	Regulatory Debits and Credits	544,608	174,881	62,950	8,416	7,012	73,396	723	80,496	5,581
20	Depreciation & Amortization Expense	19,763,696	6,186,088	1,951,892	507,098	232,722	2,394,888	32,266	2,993,957	144,878
21	Decommissioning and Accretion Expense	23,522	7,710	3,122	214	378	3,878	13	3,505	52
22	Taxes Other Than Income Taxes	13,957,050	4,629,147	1,690,191	274,490	298,459	1,917,604	19,102	2,070,784	84,892
23	Current Income Taxes									
24	Federal	3,854,226	1,022,305	158,976	85,375	(76,622)	299,417	8,424	612,478	28,034
25	State	510,265	143,282	29,594	10,913	(4,639)	45,632	1,062	80,083	3,477
26	Total Current Income Taxes	4,364,491	1,165,587	188,570	96,289	(81,461)	345,049	9,487	692,561	31,511
27	Deferred Income Taxes									
28	Federal	1,233,475	558,343	307,895	18,418	133,454	277,509	876	164,044	6,158
29	State	208,629	79,904	36,232	3,855	12,640	36,050	247	29,743	1,163
30	Total Deferred Income Taxes	1,442,104	638,248	344,127	22,273	146,094	313,560	1,124	193,788	7,322
31	Amortization of Investment Tax Credits	(318,125)	(104,540)	(42,583)	(3,414)	(5,143)	(62,843)	(203)	(47,381)	(652)
32	Total Operating Expenses	\$ 120,926,027	\$ 44,561,750	\$ 19,110,975	\$ 2,623,876	\$ 5,289,122	\$ 19,306,422	\$ 158,061	\$ 17,298,391	\$ 764,533
33										
34	Operating Income (Return)	\$ 38,914,957	\$ 10,346,004	\$ 3,054,057	\$ 682,681	\$ 371,953	\$ 3,788,741	\$ 55,955	\$ 6,189,549	\$ 25,896

Amounts may not add or tie to other schedules due to rounding.

USES UTEP Proposed Base Rate Revenue Distribution

Line No.	(a) Description	(b) Rate 24 General Service	(c) Rate 25 Large Power	(d) Rate 26 Petroleum Refinery	(e) Rate 28 Area Lighting	(f) Rate 30 Electric Furnace	(g) Rate 31 Military Reservation	(h) Rate 34 Cotton Gin	(i) Rate 41 City and County	(j) W/H Water Heating
35	Rate Base									
36	Plant in Service	740,731,569	230,315,390	69,931,330	16,672,182	8,459,050	86,769,056	1,277,118	112,847,872	4,948,590
37	Accum Depreciation & Amortization	(243,649,660)	(76,222,397)	(24,758,071)	(6,306,397)	(2,979,670)	(30,607,746)	(365,338)	(36,859,553)	(1,744,566)
38	Net Plant In Service	497,081,908	154,092,992	45,173,260	10,365,785	5,479,380	56,161,310	911,779	75,988,319	3,204,024
39										
40	Additions to Rate Base									
41	CWIP	-	-	-	-	-	-	-	-	-
42	Working Cash	(506,419)	(173,629)	(68,969)	(11,760)	(6,712)	(74,119)	(624)	(73,313)	(3,996)
43	Fuel Inventory	322,833	160,042	81,337	5,973	38,834	70,970	355	43,090	1,141
44	Nuclear Fuel	-	-	-	-	-	-	-	-	-
45	Materials & Supplies	10,022,798	3,146,830	938,894	269,233	109,329	1,133,846	20,032	1,524,442	67,700
46	Prepayments	2,817,864	901,711	317,320	46,488	36,300	376,633	3,805	419,514	24,098
47	Coal Reclamation Asset	-	-	-	-	-	-	-	-	-
48	Regulatory Assets	1,938,977	601,074	176,208	40,434	21,374	219,070	3,557	296,409	12,498
49	Accumulated Deferred Income Taxes	20,336,372	6,278,110	1,780,677	469,785	210,120	2,167,566	40,841	3,100,348	172,276
50	Tax Regulatory Assets	2,565,196	795,198	233,117	53,493	28,276	289,821	4,705	392,139	16,534
51	Miscellaneous Deferred Debits	814,908	267,790	109,080	8,745	13,174	135,363	521	121,371	1,670
52	Total Additions to Rate Base	38,312,530	11,957,126	3,567,665	882,391	450,695	4,319,149	73,192	5,824,001	291,921
53										
54	Deductions to Rate Base									
55	Customer Deposits	(129,241)	(6,098)	(2,341)	(13,681)	(1,126)	(2,044)	(43)	(15,153)	(131)
56	Regulatory Liabilities	-	-	-	-	-	-	-	-	-
57	Accumulated Deferred Income Taxes	(68,035,652)	(21,142,400)	(6,378,170)	(1,510,260)	(771,905)	(7,916,730)	(118,705)	(10,371,645)	(451,532)
58	Tax Regulatory Liabilities	(45,270,616)	(14,033,672)	(4,114,053)	(944,041)	(499,022)	(5,114,765)	(83,038)	(6,920,465)	(291,799)
59	Customer Advances - Construction	(4,840,840)	(1,313,846)	(89)	(297,642)	(25)	(117)	(23,591)	(780,474)	(79,989)
60	Total Deductions from Rate Base	(118,276,349)	(36,496,016)	(10,494,653)	(2,765,624)	(1,272,078)	(13,033,656)	(225,377)	(18,087,738)	(823,451)
61										
62	Total Rate Base	\$ 417,118,090	\$ 129,564,102	\$ 38,246,272	\$ 8,482,552	\$ 4,657,997	\$ 47,446,804	\$ 759,594	\$ 63,724,582	\$ 2,672,494
63										
64	Rate of Return on Rate Base	9.329%	7.985%	7.985%	8.048%	7.985%	7.985%	7.366%	9.713%	0.969%
65	Relative Rate of Return	1.168	1.000	1.000	1.008	1.000	1.000	0.923	1.216	0.121
66										
67	Total Revenue Requirement	\$ 159,840,984	\$ 54,907,754	\$ 22,165,031	\$ 3,306,556	\$ 5,661,075	\$ 23,095,163	\$ 214,016	\$ 23,487,940	\$ 790,429
68	Less: Fuel & Other Sales For Resale Revenues	33,817,510	15,717,209	8,520,232	625,717	4,067,976	7,434,296	37,231	4,513,830	119,494
69	Less: Other Operating Revenues	5,296,351	1,626,997	587,933	32,436	72,452	738,975	3,254	750,793	47,592
70	Less: Base Rate Revenues at Present Rates	125,887,839	36,242,518	11,080,392	2,932,614	1,206,088	13,155,852	133,020	19,258,401	475,647
71	Equals:									
72	Non-Fuel Base Revenue Increase	\$ (5,160,716)	\$ 1,321,030	\$ 1,976,474	\$ (284,211)	\$ 314,559	\$ 1,766,041	\$ 40,512	\$ (1,035,084)	\$ 147,696
73	Proposed Percent Increase	-4.099%	3.645%	17.838%	-9.691%	26.081%	13.424%	30.455%	-5.375%	31.052%

Amounts may not add or tie to other schedules due to rounding.