

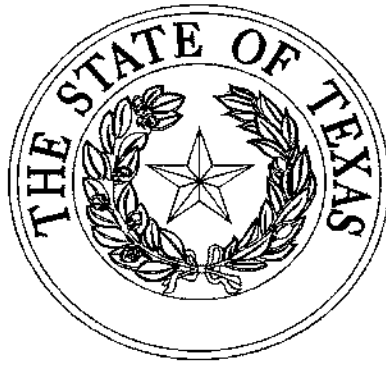


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55977

NON-INVESTOR-OWNED TRANSMISSION SERVICE PROVIDERS IN ERCOT

EARNINGS REPORT

OF

Lamar County Electric Cooperative Association

TO THE

PUBLIC UTILITY COMMISSION OF TEXAS

FOR THE

12 Months Ending December 31, 2023

Check one:

This is an original submission ☒

This is a revised submission ☐

Date of submission: May 20, 2024

Company Name:
Reporting Period:

Lamar County Electric Cooperative Association
Year Ending 12/31/2023

General Questions
Page 1 of 2

GENERAL QUESTIONS

If additional space is required, please attach pages providing the requested information.

1. State the exact name of the utility.
Lamar County Electric Cooperative Association

2. State the date when the utility was originally organized.
June, 1938

3. Report any change in name during the most recent year and state the effective date.
None

4. State the name, title, phone number, email address, and office address of the officer of the utility to whom correspondence should be addressed concerning this report.
Delana McFadden delana@lamarelectric.coop
Financial Services Manager
903.784.4303
Lamar County Electric Cooperative Association
5225 US Hwy 82 East
Blossom, TX 75416
- 4a. State the name, title, phone number, email address, and office address of any other individual designated by the utility to answer questions regarding this report (optional).
John Simpsen
Lead Consultant
MCR Performance Solutions
155 N Pfingsten Rd. Ste 155
Deerfield, IL 60015
405.388.5989
jsimpsen@mcr-group.com
5. State the location of the office where the Company's accounts and records are kept.
Blossom, TX

6. State the name, address, phone number, and email address of the individual or firm, if other than a utility employee, preparing this report.
John Simpsen, Lead Consultant
MCR Performance Solutions
155 N Pfingsten Rd Ste 155, Deerfield IL 60015
405.388.5989
jsimpsen@mcr-group.com

Company Name:
Reporting Period:

Lamar County Electric Cooperative Association
Year Ending 12/31/2023

General Questions
Page 2 of 2

7. If the total-company data presented in this report is based on the financial statements of a particular operating division or a consolidation of operating division statements, please identify the specific division(s) reflected in this report.

N/A

8. Number of employees directly assigned to:

	<u>Last Case</u>	<u>Current Year</u>
Total Company	32	35
Total Electric	32	35
Transmission		
Distribution		
Generation		
Common		

9. IF THIS IS A REVISED REPORT, provide the schedule number, line number, and column designation where each change in input data appears.

Company Name: Lamar County Electric Cooperative Association
Reporting Period Year Ending 12/31/2023

Schedule I

Summary of Transmission Revenues, Expenses, and Return

Revenues:

Postage Stamp Revenues (refer to instructions to properly reflect ERCOT trans. matrix) ¹	319,144
Other Transmission Revenues ²	-
Other Revenues Allocated to Transmission	-
	<hr/>
TOTAL TRANSMISSION REVENUES	319,144

Expenses:

Transmission O&M Expenses	330,438
Transmission Depreciation & Amortization Expenses	72,254
Transmission Non-FIT Taxes	5,563
Transmission FIT	-
Other Transmission Expenses	(869)
	<hr/>
TOTAL TRANSMISSION EXPENSES	407,387
TRANSMISSION RETURN	<hr/> (88,242)

Rate Base—Reporting Period

Schedule II-A

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Lamar County Electric Cooperative Association
 12-mo. reporting Period ending: Dec 31, 2023
 Rate Base Accounts

From Schedule III
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
ELECTRIC PLANT IN SERVICE:											
Intangible Plant											
A301	Organization	B-1	1,637		1,637			1,637	1,637	4.14%	68
A302	Franchise and Consents	B-1	-		-			-	-	0.00%	-
A303	Miscellaneous Intangible Plant	B-1	-		-			-	-	0.00%	-
	Total Intangible Plant		1,637	-	1,637	-	-	1,637	1,637		68
Steam Production											
A310/110	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A311/111	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A312/112	Boiler Plant Equipment	B-1	-		-			-	-	0.00%	-
A313/	Engines/Engine Driven Gen.	B-1	-		-			-	-	0.00%	-
A314/114	Turbogenerator Units	B-1	-		-			-	-	0.00%	-
A315/115	Accessory Electric Equip.	B-1	-		-			-	-	0.00%	-
A316/116	Misc. Power Plant Equip.	B-1	-		-			-	-	0.00%	-
	Total Steam Production		-	-	-	-	-	-	-		-
Nuclear Production											
A320/120	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A321/121	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A322/122	Reactor Plant Equipment	B-1	-		-			-	-	0.00%	-
A323/123	Engines/Engine Driven Gen.	B-1	-		-			-	-	0.00%	-
A324/124	Turbogenerator Units	B-1	-		-			-	-	0.00%	-
A325/125	Accessory Electric Equip.	B-1	-		-			-	-	0.00%	-
A326	Misc. Power Plant Equip.	B-1	-		-			-	-	0.00%	-
	Total Nuclear Production		-	-	-	-	-	-	-		-
Hydraulic Production											
A330	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A331	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A332	Reservoirs, Dams, and Waterways	B-1	-		-			-	-	0.00%	-
A333	Water Wheels, Turbines, & Generators	B-1	-		-			-	-	0.00%	-
A334	Accessory Electric Equipment	B-1	-		-			-	-	0.00%	-
A335	Miscellaneous Power Plant Equip.	B-1	-		-			-	-	0.00%	-
A336	Roads, Railroads, and Bridges	B-1	-		-			-	-	0.00%	-
	Total Hydraulic Production		-	-	-	-	-	-	-		-
Other Production											
A340	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A341	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A342	Fuel Holder, Producer & Acc	B-1	-		-			-	-	0.00%	-
A343	Prime Movers	B-1	-		-			-	-	0.00%	-
A344	Generators	B-1	-		-			-	-	0.00%	-
A345	Accessory Plant Equipment	B-1	-		-			-	-	0.00%	-
A346	Misc. Power Plant Equipment	B-1	-		-			-	-	0.00%	-

Rate Base—Reporting Period

Schedule II-A

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Lamar County Electric Cooperative Association
 12-mo. reporting period ending: Dec 31, 2023
 Rate Base Accounts

From Schedule III
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Total Other Production			-	-	-	-	-	-	-	-	-
Total Production Plant			-	-	-	-	-	-	-	-	-
Electric Transmission Plant											
A350/150	Land and Land Rights	B-1	144,659		144,659			144,659	144,659	100.00%	144,659
A352	Structures and Improvements	B-1	33,917		33,917			33,917	33,917	100.00%	33,917
A353/153	Station Equipment	B-1	185,351		185,351			185,351	185,351	100.00%	185,351
A354	Towers and Fixtures	B-1	-		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-1	320,992		320,992			320,992	320,992	100.00%	320,992
A356/156	O.H. Conductors & Devices	B-1	138,715		138,715			138,715	138,715	100.00%	138,715
A357/157	Underground Conduit	B-1	-		-			-	-	0.00%	-
A358	Underground Conductors	B-1	-		-			-	-	0.00%	-
A359	Roads and Trails	B-1	-		-			-	-	0.00%	-
Total Electric Transmission Plant			823,634	-	823,634	-	-	823,634	823,634		823,634
Electric Distribution Plant											
A360/160	Land and Land Rights	B-1	80,753		80,753			80,753	80,753	12.84%	10,367
A361/161	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A362/162	Station Equipment	B-1	6,108,987		6,108,987			6,108,987	6,108,987	12.84%	784,280
A363	Storage Battery Equipment	B-1	-		-			-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-1	23,152,515		23,152,515			23,152,515	23,152,515	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	19,800,080		19,800,080			19,800,080	19,800,080	0.00%	-
A366/166	Underground Conduits	B-1	-		-			-	-	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	2,382,493		2,382,493			2,382,493	2,382,493	0.00%	-
A368/168	Line Transformers	B-1	14,705,057		14,705,057			14,705,057	14,705,057	0.00%	-
A369/169	Services	B-1	5,325,326		5,325,326			5,325,326	5,325,326	0.00%	-
A370/170	Meters	B-1	3,038,089		3,038,089			3,038,089	3,038,089	0.00%	-
A371	Install. on Customer Prem.	B-1	1,090,975		1,090,975			1,090,975	1,090,975	0.00%	-
A372	Leased Prop. on Cust. Premises	B-1	-		-			-	-	0.00%	-
A373/173	Street Lights	B-1	-		-			-	-	0.00%	-
Total Electric Distribution Plant			75,684,273	-	75,684,273	-	-	75,684,273	75,684,273	1.0%	794,647
Total Production, Transmission, & Distribution			76,507,907	-	76,507,907	-	-	76,507,907	76,507,907	2.12%	1,618,282
Electric General Plant											
A389	Land and Land Rights	B-2	921,063		921,063			921,063	921,063	2.91%	26,820
A390	Structures and Improvements	B-2	8,525,904		8,525,904			8,525,904	8,525,904	2.91%	248,263
A391/191	Office Furniture & Equip.	B-2	610,176		610,176			610,176	610,176	2.91%	17,767
A392/192	Transportation Equipment	B-2	665,769		665,769			665,769	665,769	1.86%	12,412
A393/193	Stores Equipment	B-2	108,758		108,758			108,758	108,758	2.29%	2,494
A394/194	Tools, Shop & Garage Equip.	B-2	119,489		119,489			119,489	119,489	2.29%	2,740
A395/195	Laboratory Equipment	B-2	16,539		16,539			16,539	16,539	2.29%	379
A396/196	Power Operated Equipment	B-2	2,506,827		2,506,827			2,506,827	2,506,827	2.29%	57,489
A397/197	Communication Equipment	B-3	690,886		690,886			690,886	690,886	4.14%	28,605
A398/198	Misc. Equipment	B-2	98,920		98,920			98,920	98,920	2.29%	2,269
Total Electric General Plant			14,264,331	-	14,264,331	-	-	14,264,331	14,264,331		399,238

Rate Base—Reporting Period

Schedule II-A

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Lamar County Electric Cooperative Association
 12-mo. reporting period ending: Dec 31, 2023
 Rate Base Accounts

From Schedule III
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
TOTAL ELECTRIC PLANT IN SERVICE			90,773,875	-	90,773,875	-	-	90,773,875	90,773,875		2,017,587
ACCUMULATED DEPRECIATION & AMORTIZATION											
Steam Production											
A310/110	Land & Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A311/111	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-
A312/112	Boiler Plant Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A313/	Engines/Engine Driven Gen.	B-5	-	-	-	-	-	-	-	0.00%	-
A314/114	Turbogenerator Units	B-5	-	-	-	-	-	-	-	0.00%	-
A315/115	Accessory Electric Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
A316/116	Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
Total Steam Production			-	-	-	-	-	-	-		-
Nuclear Production											
A320/120	Land & Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A321/121	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-
A322/122	Reactor Plant Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A323/123	Engines/Engine Driven Gen.	B-5	-	-	-	-	-	-	-	0.00%	-
A324/124	Turbogenerator Units	B-5	-	-	-	-	-	-	-	0.00%	-
A325/125	Accessory Electric Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
A326	Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
Total Nuclear Production			-	-	-	-	-	-	-		-
Hydraulic Production											
A330	Land & Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A331	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-
A332	Reservoirs, Dams, and Waterways	B-5	-	-	-	-	-	-	-	0.00%	-
A333	Water Wheels, Turbines, and Generators	B-5	-	-	-	-	-	-	-	0.00%	-
A334	Accessory Electric Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A335	Miscellaneous Power Plant Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
A336	Roads, Railroads, and Bridges	B-5	-	-	-	-	-	-	-	0.00%	-
Total Hydraulic Production			-	-	-	-	-	-	-		-
Other Production											
A340	Land & Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A341	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-
A342	Fuel Holder, Producer & Acc	B-5	-	-	-	-	-	-	-	0.00%	-
A343	Prime Movers	B-5	-	-	-	-	-	-	-	0.00%	-
A344	Generators	B-5	-	-	-	-	-	-	-	0.00%	-
A345	Accessory Plant Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A346	Misc. Power Plant Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
Total Other Production			-	-	-	-	-	-	-		-

Rate Base—Reporting Period

Schedule II-A

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Lamar County Electric Cooperative Association
 12-mo. reporting period ending: Dec 31, 2023
 Rate Base Accounts

		From Schedule III Column (7)									
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Total Production Plant			-	-	-	-	-	-	-	-	-
Electric Transmission Plant											
A350/150	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A352	Structures and Improvements	B-5	19,998	-	19,998	-	-	19,998	19,998	100.00%	19,998
A353/153	Station Equipment	B-5	109,285	-	109,285	-	-	109,285	109,285	0.00%	-
A354	Towers and Fixtures	B-5	-	-	-	-	-	-	-	0.00%	-
A355/155	Poles and Fixtures	B-5	189,260	-	189,260	-	-	189,260	189,260	100.00%	189,260
A356/156	O.H. Conductors & Devices	B-5	81,788	-	81,788	-	-	81,788	81,788	100.00%	81,788
A357/157	Underground Conduit	B-5	-	-	-	-	-	-	-	0.00%	-
A358	Underground Conductors	B-5	-	-	-	-	-	-	-	0.00%	-
A359	Roads and Trails	B-5	-	-	-	-	-	-	-	0.00%	-
Total Electric Transmission Plant			400,332	-	400,332	-	-	400,332	400,332		291,046
Electric Distribution Plant											
A360/160	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A361/161	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-
A362/162	Station Equipment	B-5	2,811,451	-	2,811,451	-	-	2,811,451	2,811,451	12.84%	360,938
A363	Storage Battery Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-5	10,655,149	-	10,655,149	-	-	10,655,149	10,655,149	0.00%	-
A365/165	O.H. Conductors & Devices	B-5	9,112,306	-	9,112,306	-	-	9,112,306	9,112,306	0.00%	-
A366/166	Underground Conduits	B-5	-	-	-	-	-	-	-	0.00%	-
A367/167	U.G. Conductors & Devices	B-5	1,096,460	-	1,096,460	-	-	1,096,460	1,096,460	0.00%	-
A368/168	Line Transformers	B-5	6,767,497	-	6,767,497	-	-	6,767,497	6,767,497	0.00%	-
A369/169	Services	B-5	2,450,798	-	2,450,798	-	-	2,450,798	2,450,798	0.00%	-
A370/170	Meters	B-5	1,398,176	-	1,398,176	-	-	1,398,176	1,398,176	0.00%	-
A371	Install. on Customer Prem.	B-5	502,084	-	502,084	-	-	502,084	502,084	0.00%	-
A372	Leased Prop. on Cust. Premises	B-5	-	-	-	-	-	-	-	0.00%	-
A373/173	Street Lights	B-5	-	-	-	-	-	-	-	0.00%	-
Total Electric Distribution Plant			34,793,921	-	34,793,921	-	-	34,793,921	34,793,921		360,938
Electric General Plant											
A389	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A390	Structures and Improvements	B-5	537,285	-	537,285	-	-	537,285	537,285	2.91%	15,645
A391/191	Office Furniture & Equip.	B-5	38,452	-	38,452	-	-	38,452	38,452	2.91%	1,120
A392/192	Transportation Equipment	B-5	41,955	-	41,955	-	-	41,955	41,955	1.86%	782
A393/193	Stores Equipment	B-5	6,854	-	6,854	-	-	6,854	6,854	2.29%	157
A394/194	Tools, Shop & Garage Equip.	B-5	7,530	-	7,530	-	-	7,530	7,530	2.29%	173
A395/195	Laboratory Equipment	B-5	1,042	-	1,042	-	-	1,042	1,042	2.29%	24
A396/196	Power Operated Equipment	B-5	157,975	-	157,975	-	-	157,975	157,975	2.29%	3,623
A397/197	Communication Equipment	B-5	43,538	-	43,538	-	-	43,538	43,538	4.14%	1,803
A398/198	Misc. Equipment	B-5	6,234	-	6,234	-	-	6,234	6,234	2.29%	143
Total Electric General Plant			840,865	-	840,865	-	-	840,865	840,865		23,469
TOTAL ELECTRIC ACCUMULATED DEPRECIATION			36,035,118	-	36,035,118	-	-	36,035,118	36,035,118		675,453
NET PLANT IN SERVICE			54,738,757	-	54,738,757	-	-	54,738,757	54,738,757		1,342,134

Rate Base—Reporting Period

Schedule II-A

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Lamar County Electric Cooperative Association
 12-mo. reporting period ending: Dec 31, 2023
 Rate Base Accounts

From Schedule III
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Other Rate Base Items											
	Plant Held for Future Use	B-6	-		-			-	-	0.00%	-
	Customer Deposits		412,039		412,039			412,039	412,039	0.00%	-
	Reserve for Insurance										
	Payroll Related	B-7	-		-			-	-	0.00%	-
	Property Related	B-7	-		-			-	-	0.00%	-
	Other		-		-			-	-	0.00%	-
	Reserve for Injuries and Damages		-		-			-	-	0.00%	-
		B-7			-			-	-		-
	CWIP		2,357,407		2,357,407			2,357,407	2,357,407	0.55%	12,925
		B-4			-			-	-		-
ADIT & FAS 109 Accounts											
A281	ADIT-Accelerated Amortization		-		-			-	-	0.00%	-
A282	ADIT-Other Property		-		-			-	-	0.00%	-
A283	ADIT-Other		-		-			-	-	0.00%	-
A190	ADIT		-		-			-	-	0.00%	-
A	FAS 109 Regulatory Assets		-		-			-	-	0.00%	-
A	FAS 109 Regulatory Liabilities		-		-			-	-	0.00%	-
A	ADIT-FAS 109 Related Accts		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Working Capital											
	Cash from Operations		825,049		825,049			825,049	825,049	4.15%	34,243
	Fuel Inventory	B-10	-		-			-	-	0.00%	-
	Material and Supplies	B-8	68,845		68,845			68,845	68,845	2.12%	1,456
	Subtotal		893,894	-	893,894	-	-	893,894	893,894		35,699
	Prepayments										
	Prepaid Insurance		84,927		84,927			84,927	84,927	2.33%	1,979
		B-10									
	Miscellaneous Deferred Debits	B-10	-		-			-	-	0.00%	-
	Sales Tax	B-10	-		-			-	-	0.00%	-
		B-10									
	Other Miscellaneous Prepayments	B-10	311,471		311,471			311,471	311,471	0.00%	-
	Clearing Accounts	B-10	-		-			-	-	0.00%	-
	Subtotal		396,399	-	396,399	-	-	396,399	396,399		1,979
	Insurance		-		-			-	-	0.00%	-
	Texas Franchise Tax		-		-			-	-	0.00%	-
	Texas Misc. City/County Taxes		-		-			-	-	0.00%	-
	Computer Software		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
TOTAL RATE BASE			58,798,497	-	58,798,497	-	-	58,798,497	58,798,497		1,392,737

Public Utility Commission of Texas

O&M Expenses-Reporting Period

Schedule II-B

Detail of Current Year Rate Base & Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2023

Operations and Maintenance Expenses

From Schedule III

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Power Production Expenses											
	Steam Power Generation										
	<u>Operation</u>										
A500	Operation Super. & Eng.		-		-			-	-	0.00%	-
A501	Eligible Fuel		-		-			-	-	0.00%	-
A501	Non Eligible Fuel		-		-			-	-	0.00%	-
A502	Steam Expenses		-		-			-	-	0.00%	-
A503	Lake & Pumping Equipment		-		-			-	-	0.00%	-
A505	Electric Expenses		-		-			-	-	0.00%	-
A506	Misc. Steam power Expenses		-		-			-	-	0.00%	-
A507	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Maintenance</u>										
A510	Maint. Super. & Eng.		-		-			-	-	0.00%	-
A511	Maint. of Structures		-		-			-	-	0.00%	-
A512	Maint. of Boiler Plant		-		-			-	-	0.00%	-
A513	Maint. of Electric Plant		-		-			-	-	0.00%	-
A514	Maint. of Misc. Steam Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
A515	Electricity Used by Gas Dept.		-		-			-	-	0.00%	-
	Nuclear Power Generation										
	<u>Operation</u>										
A517	Operation Supervision		-		-			-	-	0.00%	-
A518	Nuclear Fuel-Direct		-		-			-	-	0.00%	-
A519	Coolants and Water		-		-			-	-	0.00%	-
A520	Steam Expenses		-		-			-	-	0.00%	-
A523	Electric expenses		-		-			-	-	0.00%	-
A524	Misc. Nuclear Power Expenses		-		-			-	-	0.00%	-
A525	Rents-Allocable		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Maintenance</u>										
A528	Maint. Supervision		-		-			-	-	0.00%	-
A529	Maint. of Structures		-		-			-	-	0.00%	-
A530	Maint. of Reactor Plant		-		-			-	-	0.00%	-
A531	Maint. of Electric Plant		-		-			-	-	0.00%	-
A532	Maint. of Misc. Nuclear Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-

Public Utility Commission of Texas

O&M Expenses—Reporting Period

Schedule II-B

Detail of Current Year Rate Base & Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2023

Operations and Maintenance Expenses

From Schedule III

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Hydraulic Generation											
<u>Operation</u>											
A535	Operation Supervision		-		-			-	-	0.00%	-
A536	Water for Power		-		-			-	-	0.00%	-
A537	Hydraulic Expenses		-		-			-	-	0.00%	-
A538	Electric Expenses		-		-			-	-	0.00%	-
A539	Misc. Hydraulic Gen. Exp.		-		-			-	-	0.00%	-
A540	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
<u>Maintenance</u>											
A541	Maint. Supervision		-		-			-	-	0.00%	-
A542	Maint. of Structures		-		-			-	-	0.00%	-
A543	Maint. of Reservoirs, Dams, & Waterways		-		-			-	-	0.00%	-
A544	Maint. of Electric Plant		-		-			-	-	0.00%	-
A545	Maint. of Misc. Hydraulic Gen. Exp.		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Other Power Generation											
<u>Operation</u>											
A546	Operation Super. & Engin.		-		-			-	-	0.00%	-
A547	Fuel		-		-			-	-	0.00%	-
A549	Misc. Other Power Generation		-		-			-	-	0.00%	-
A550	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
<u>Maintenance</u>											
A551	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A552	Maintenance of Structures		-		-			-	-	0.00%	-
A553	Maint. Gener. & Elect. Plt.		-		-			-	-	0.00%	-
A554	Maint. Misc. Other power		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Other Power Supply											
A555	Purchased Power Demand		23,471,267		23,471,267			23,471,267	23,471,267	0.00%	-
	Purchased Power Direct		-		-			-	-	0.00%	-
	Net Trans. Expense-Recon. Fuel		-		-			-	-	0.00%	-
	Off System Sales Credit		-		-			-	-	0.00%	-
	Subtotal		23,471,267	-	23,471,267	-	-	23,471,267	23,471,267		-
A556	System Control & Load Dispatch		15,637		15,637			15,637	15,637	0.00%	-
A557	Other		143,715		143,715			143,715	143,715	0.00%	-
	Subtotal(Other Power Supply)		23,630,619	-	23,630,619	-	-	23,630,619	23,630,619		-
	Total Power Production Expense		23,630,619	-	23,630,619	-	-	23,630,619	23,630,619		-

Public Utility Commission of Texas

O&M Expenses—Reporting Period

Schedule II-B

Detail of Current Year Rate Base & Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2023

Operations and Maintenance Expenses

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Transmission Expense											
Operation											
A560	Operation Super. & Engin.		-		-			-	-	0.00%	-
A561	Load Dispatching		-		-			-	-	0.00%	-
A562	Station Equipment		225,802		225,802			225,802	225,802	100.00%	225,802
A563	Overhead Line Expense		-		-			-	-	0.00%	-
A564	Underground Line Expense		-		-			-	-	0.00%	-
A565	Wheeling Expense		-		-			-	-	0.00%	-
A566	Misc. Transmission Expense		-		-			-	-	0.00%	-
A567	Rents		-		-			-	-	0.00%	-
	Subtotal		225,802	-	225,802	-	-	225,802	225,802		225,802
Maintenance											
A568	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A569	Maint. of Structures		-		-			-	-	0.00%	-
A570	Maint. of Station Equipment		-		-			-	-	0.00%	-
A571	Maint. of Overhead Lines		-		-			-	-	0.00%	-
A572	Maint. of Underground Lines		-		-			-	-	0.00%	-
A573	Maint. of Misc. Trans.Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	Total Transmission Expenses		225,802	-	225,802	-	-	225,802	225,802		225,802
Distribution											
Operation											
A580	Operation Super. & Engin.		58,927		58,927			58,927	58,927	4.50%	2,652
A581	Load Dispatching		-		-			-	-	0.00%	-
A582	Station Expense		195,448		195,448			195,448	195,448	20.35%	39,779
A583	Overhead Line Expense		444,294		444,294			444,294	444,294	0.00%	-
A584	Underground Line Expense		38,049		38,049			38,049	38,049	0.00%	-
A585	Street Light & Signal Systems		-		-			-	-	0.00%	-
A586	Meter Expenses		206,138		206,138			206,138	206,138	0.00%	-
A587	Customer Installation Expense		-		-			-	-	0.00%	-
A588	Misc. Distribution Expenses		242,329		242,329			242,329	242,329	4.50%	10,905
A589	Rents		500		500			500	500	0.00%	-
	Subtotal		1,185,686	-	1,185,686	-	-	1,185,686	1,185,686		53,336

Public Utility Commission of Texas

O&M Expenses—Reporting Period

Schedule II-B

Detail of Current Year Rate Base & Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2023

Operations and Maintenance Expenses

Operations and Maintenance Expenses								From Schedule III			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<u>Maintenance</u>											
A590	Maintenance Super. & Engin.		104,431		104,431			104,431	104,431	0.00%	-
A591	Maint. of Structures		-		-			-	-	0.00%	-
A592	Maint. of Station Equipment		-		-			-	-	20.35%	-
A593	Maint. of Overhead Lines		4,029,064		4,029,064			4,029,064	4,029,064	0.00%	-
A594	Maint. of Underground Lines		22,938		22,938			22,938	22,938	0.00%	-
A595	Maint. of Line Transformers		118,127		118,127			118,127	118,127	0.00%	-
A596	Maint. of Street Lights		-		-			-	-	0.00%	-
A597	Maint. of Meters		10,000		10,000			10,000	10,000	0.00%	-
A598	Maint. of Misc. Dist. Plant.		83,581		83,581			83,581	83,581	0.00%	-
	Subtotal		4,368,140	-	4,368,140	-	-	4,368,140	4,368,140		-
	Total Distribution Expenses		5,553,827	-	5,553,827	-	-	5,553,827	5,553,827		53,336
	Total Prod., Trans., & Dist. Expenses		29,410,247	-	29,410,247	-	-	29,410,247	29,410,247		279,138
<u>Customer and Information Expenses</u>											
<u>Customer Accounts Expenses</u>											
A901	Supervision		-		-			-	-	0.00%	-
A902	Meter Reading Expense		75,437		75,437			75,437	75,437	0.00%	-
A903	Customer Records & Collect.		624,980		624,980			624,980	624,980	0.00%	-
A904	Uncollectible Accounts		43,505		43,505			43,505	43,505	0.00%	-
A905	Misc. Customer Account Exp.		-		-			-	-	0.00%	-
	Subtotal		743,923	-	743,923	-	-	743,923	743,923		-
<u>Cust. Service & Information Expense</u>											
A906	Customer Svc. & Infor.		-		-			-	-	0.00%	-
A907	Supervision		-		-			-	-	0.00%	-
A908	Customer Assistance		-		-			-	-	0.00%	-
A909	Inform. & Instruct. Adv. Exp.		76,844		76,844			76,844	76,844	0.00%	-
A910	Misc. Cust. Service & Inform.		-		-			-	-	0.00%	-
	Subtotal		76,844	-	76,844	-	-	76,844	76,844		-
<u>Sales Expense</u>											
A911	Supervision		-		-			-	-	0.00%	-
A912	Demonstrating & Selling Exp.		-		-			-	-	0.00%	-
A913	Advertising Exp.		-		-			-	-	0.00%	-
A916	Misc. Sales Exp.		-		-			-	-	0.00%	-
A917	Sales Expense		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	Total Cust. Serv., Inform. & Sale Exp.		820,766	-	820,766	-	-	820,766	820,766		-

Public Utility Commission of Texas

O&M Expenses—Reporting Period

Schedule II-B

Detail of Current Year Rate Base & Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2023

Operations and Maintenance Expenses

Operations and Maintenance Expenses								From Schedule III			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Administrative & General Expenses											
A920	Admin. & General Salaries		670,188		670,188			670,188	670,188	4.14%	27,748
A921	Office Supplies		182,935		182,935			182,935	182,935	4.14%	7,574
A922	Admin. Exp. Transferred		-		-			-	-	0.00%	-
A923	Outside Services		96,953		96,953			96,953	96,953	3.04%	2,951
A924	Property Insurance Exp.		-		-			-	-	0.00%	-
	Property Ins.-Prod. Plant		-		-			-	-	0.00%	-
	Property Ins.-Transmission Plant		-		-			-	-	0.00%	-
	Property Ins.-Distribution		-		-			-	-	0.00%	-
	Property Ins.-Common		-		-			-	-	0.00%	-
	Property Ins.-Other		-		-			-	-	0.00%	-
	Subtotal (A924)		-	-	-	-	-	-	-		-
A925	Injuries & Damages		2,441		2,441			2,441	2,441	4.14%	101
A926	Pensions & Benefits		87,544		87,544			87,544	87,544	4.14%	3,625
A927	Franchise Requirements		-		-			-	-	0.00%	-
A928	Regulatory Commission		59,555		59,555			59,555	59,555	0.00%	-
A929	Duplicate Charges		-		-			-	-	0.00%	-
A930	Misc. General Expense		127,971		127,971			127,971	127,971	4.14%	5,298
A931	Rents		-		-			-	-	0.00%	-
A932	Maint. of General Plant		133,652		133,652			133,652	133,652	2.99%	4,003
	Total Admin. & General Expense		1,361,240	-	1,361,240	-	-	1,361,240	1,361,240		51,300
Total Common Operation & Maintenance			31,592,254	-	31,592,254	-	-	31,592,254	31,592,254		330,438
Total Operation & Maintenance Expense			7,961,635	-	7,961,635	-	-	7,961,635	7,961,635	4.15%	330,438

Public Utility Commission of Texas
Detail of Current Year Rate Base & Expenses

Other Expenses--Reporting Period

Schedule II-C

Company Name: Lamar County Electric Cooperative Association
12-mo. reporting Period ending: Dec 31, 2023

From Schedule III
Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Other Expenses											
Depreciation and Amortization Expense											
Depreciation											
Steam Production											
A310/11	Land & Land Rights		-		-			-	-	0.00%	-
A311/11	Structures and Improvements		-		-			-	-	0.00%	-
A312/11	Boiler Plant Equipment		-		-			-	-	0.00%	-
A313/	Engines/Engine Driven Gen.		-		-			-	-	0.00%	-
A314/11	Turbogenerator Units		-		-			-	-	0.00%	-
A315/11	Accessory Electric Equip.		-		-			-	-	0.00%	-
A316/11	Misc. Power Plant Equip.		-		-			-	-	0.00%	-
Total Steam Production			-	-	-	-	-	-	-		-
Nuclear Production											
A320/12	Land & Land Rights		-		-			-	-	0.00%	-
A321/12	Structures and Improvements		-		-			-	-	0.00%	-
A322/12	Reactor Plant Equipment		-		-			-	-	0.00%	-
A323/12	Engines/Engine Driven Gen.		-		-			-	-	0.00%	-
A324/12	Turbogenerator Units		-		-			-	-	0.00%	-
A325/12	Accessory Electric Equip.		-		-			-	-	0.00%	-
A326	Misc. Power Plant Equip.		-		-			-	-	0.00%	-
Total Nuclear Production			-	-	-	-	-	-	-		-
Hydraulic Production											
A330	Land & Land Rights		-		-			-	-	0.00%	-
A331	Structures and Improvements		-		-			-	-	0.00%	-
A332	Reservoirs, Dams, and Waterways		-		-			-	-	0.00%	-
A333	Water Wheels, Turbines, and Generators		-		-			-	-	0.00%	-
A334	Accessory Electric Equipment		-		-			-	-	0.00%	-
A335	Miscellaneous Power Plant Equip.		-		-			-	-	0.00%	-
A336	Roads, Railroads, and Bridges		-		-			-	-	0.00%	-
Total Hydraulic Production			-	-	-	-	-	-	-		-
Other Production											
A340	Land & Land Rights		-		-			-	-	0.00%	-
A341	Structures and Improvements		-		-			-	-	0.00%	-
A342	Fuel Holder, Producer & Acc		-		-			-	-	0.00%	-
A343	Prime Movers		-		-			-	-	0.00%	-
A344	Generators		-		-			-	-	0.00%	-
A345	Accessory Plant Equipment		-		-			-	-	0.00%	-

Public Utility Commission of Texas
Detail of Current Year Rate Base & Expenses

Other Expenses--Reporting Period

Schedule II-C

Company Name: Lamar County Electric Cooperative Association
12-mo. reporting Period ending: Dec 31, 2023

From Schedule III
Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A346	Misc. Power Plant Equipment		-		-			-	-	0.00%	-
	Total Other Production		-	-	-	-	-	-	-		-
	Subtotal Electric Production Plant		-	-	-	-	-	-	-		-
	Electric Transmission Plant										
A350/15	Land and Land Rights		-		-			-	-	0.00%	-
A352	Structures and Improvements		1,202		1,202			1,202	1,202	0.00%	-
A353/15	Station Equipment		6,567		6,567			6,567	6,567	100.00%	6,567
A354	Towers and Fixtures		-		-			-	-	100.00%	-
A355/15	Poles and Fixtures		11,373		11,373			11,373	11,373	100.00%	11,373
A356/15	O.H. Conductors & Devices		4,915		4,915			4,915	4,915	100.00%	4,915
A357/15	Underground Conduit		-		-			-	-	100.00%	-
A358	Underground Conductors		-		-			-	-	0.00%	-
A359	Roads and Trails		-		-			-	-	0.00%	-
	Subtotal Electric Transmission Plant		24,057	-	24,057	-	-	24,057	24,057		22,855
	Electric Distribution Plant										
A360/16	Land and Land Rights		-		-			-	-	0.00%	-
A361/16	Structures and Improvements		-		-			-	-	0.00%	-
A362/16	Station Equipment		206,093		206,093			206,093	206,093	20.35%	41,945
A363	Storage Battery Equipment		-		-			-	-	0.00%	-
A364/16	Poles, Towers & Fixtures		781,074		781,074			781,074	781,074	0.00%	-
A365/16	O.H. Conductors & Devices		667,976		667,976			667,976	667,976	0.00%	-
A366/16	Underground Conduits		-		-			-	-	0.00%	-
A367/16	U.G. Conductors & Devices		80,376		80,376			80,376	80,376	0.00%	-
A368/16	Line Transformers		496,090		496,090			496,090	496,090	0.00%	-
A369/16	Services		179,655		179,655			179,655	179,655	0.00%	-
A370/17	Meters		102,493		102,493			102,493	102,493	0.00%	-
A371	Install. on Customer Prem.		36,805		36,805			36,805	36,805	0.00%	-
A372	Leased Prop. on Cust. Premises		-		-			-	-	0.00%	-
A373/17	Street Lights		-		-			-	-	0.00%	-
	Subtotal Electric Distribution Plant		2,550,563	-	2,550,563	-	-	2,550,563	2,550,563		41,945
	Electric General Plant										
A389	Land and Land Rights		-		-			-	-	0.00%	-
A390	Structures and Improvements		211,664		211,664			211,664	211,664	2.91%	6,163
A391/19	Office Furniture & Equip.		15,148		15,148			15,148	15,148	2.91%	441
A392/19	Transportation Equipment		16,528		16,528			16,528	16,528	0.00%	-
A393/19	Stores Equipment		2,700		2,700			2,700	2,700	2.29%	62
A394/19	Tools, Shop & Garage Equip.		2,966		2,966			2,966	2,966	2.29%	68
A395/19	Laboratory Equipment		411		411			411	411	2.29%	9

Public Utility Commission of Texas
Detail of Current Year Rate Base & Expenses

Other Expenses--Reporting Period

Schedule II-C

Company Name: Lamar County Electric Cooperative Association
12-mo. reporting Period ending: Dec 31, 2023

From Schedule III
Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A396/19	Power Operated Equipment		62,235		62,235			62,235	62,235	0.00%	-
A397/19	Communication Equipment		17,152		17,152			17,152	17,152	4.14%	710
A398/19	Misc. Equipment		2,456		2,456			2,456	2,456	0.00%	-
	Subtotal Electric General Plant		331,260	-	331,260	-	-	331,260	331,260		7,454
	TOTAL DEPRECIATION & AMORTIZATION		2,905,880	-	2,905,880	-	-	2,905,880	2,905,880		72,254

Taxes Other than Income Taxes**Non Revenue Related**

FICA	-	-	-	-	-	-	-	-	-	0.00%	-
FUTA	-	-	-	-	-	-	-	-	-	0.00%	-
Total Federal	-	-	-	-	-	-	-	-	-		-
Property	238,702		238,702		238,702			238,702	238,702	2.33%	5,563
Production	-		-		-			-	-	0.00%	-
Transmission	-		-		-			-	-	0.00%	-
Distribution	-		-		-			-	-	0.00%	-
General	-		-		-			-	-	0.00%	-
Total Property	238,702	-	238,702	-	238,702	-	-	238,702	238,702		5,563
Unemployment	-		-		-			-	-	0.00%	-
Franchise	(10,944)		(10,944)		(10,944)			(10,944)	(10,944)	0.00%	-
Use Tax	-		-		-			-	-	0.00%	-
Other Non Revenue											
Payroll	-		-		-			-	-	2.57%	-
Total Other Non Revenue	(10,944)	-	(10,944)	-	(10,944)	-	-	(10,944)	(10,944)		-
Total Non Revenue Related	227,758	-	227,758	-	227,758	-	-	227,758	227,758		5,563

Revenue RelatedTaxes

Sales	-	-	-	-	-	-	-	-	-	0.00%	-
Public Utility Commission	-	-	-	-	-	-	-	-	-	0.00%	-
Occupational Street Rental	-	-	-	-	-	-	-	-	-	0.00%	-

Public Utility Commission of Texas
Detail of Current Year Rate Base & Expenses

Other Expenses--Reporting Period

Schedule II-C

Company Name: Lamar County Electric Cooperative Association
12-mo. reporting Period ending: Dec 31, 2023

From Schedule III
Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Total Revenue Related			-	-	-	-	-	-	-		-
Total Taxes Other Than Income Taxes			227,758	-	227,758	-	-	227,758	227,758		5,563
Federal Income Taxes											
	Return on Rate Base										
	Deduct:										
	Synchronized Interest										
	ITC Amortization										
	Amort. of Excess(Deficient) Taxes										
	Other Deduction 1										
	Other Deduction 2										
	Other Deduction 3										
	Add:										
	Depreciation Addback										
	Meals and Entertainment										
	Other Addition 1										
	Other Addition 2										
	Other Addition 3										
	Taxable Component of Return										
	Tax Factor										
	Federal Income Taxes Before Adjust.										
	Deduct:										
	ITC Amortization										
	Amort. of Excess(Deficient) Taxes										
	Federal Income Taxes										
Other Items											
	Interest On Customer Deposits		4,077		4,077			4,077	4,077	0.00%	-
	Decommissioning Expense		-		-			-	-	0.00%	-
Other Revenues											
	Other Transmission Revenues (detail)		-		-			-	-	100.00%	-
	Postage Stamp Revenue		319,144		319,144			319,144	319,144	100.00%	319,144
	Wholesale Distribution Service		-		-			-	-	0.00%	-

Public Utility Commission of Texas
Detail of Current Year Rate Base & Expenses

Other Expenses--Reporting Period

Schedule II-C

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2023

From Schedule III

Other Expenses

Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
	Other Revenues (detail)										
	Service Fees		-		-			-	-	0.00%	-
	Pole Rents		116,865		116,865			116,865	116,865	0.00%	-
	Other Revenues		25,973		25,973			25,973	25,973	0.00%	-
	Subtotal Other Revenues		461,982		461,982	-	-	461,982	461,982		319,144

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No: 50036
 Company Name: Lamar County Electric Cooperative Association
 Test Year Ending 12/31/2018
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
ELECTRIC PLANT IN SERVICE:												
Intangible Plant												
A301	Organization	GEN	B-1	1,637	1,637	-	68	1,569	0.00%	4.14%	95.86%	100.0%
A302	Franchise and Consents	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A303	Miscellaneous Intangible Plant	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Intangible Plant			1,637	1,637	-	68	1,569	0.00%	4.14%	95.86%	100.0%
Steam Production												
A310/110	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Steam Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Nuclear Production												
A320/120	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc. Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Nuclear Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Hydraulic Production												
A330	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, & Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Hydraulic Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Production												
A340	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc. Power Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Other Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Production Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Electric Transmission Plant												
A350/150	Land and Land Rights	TRANS	B-1	144,659	144,659	-	144,659	-	0.00%	100.00%	0.00%	100.0%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No: 50036
 Company Name: Lamar County Electric Cooperative Association
 Test Year Ending 12/31/2018
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A352	Structures and Improvements	TRANS	B-1	33,916	33,916	-	33,916	-	0.00%	100.00%	0.00%	100.0%
A353/153	Station Equipment	TRANS	B-1	158,088	158,088	-	158,088	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-1	320,970	320,970	-	320,970	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	B-1	138,694	138,694	-	138,694	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Transmission Plant				796,307	796,307	-	796,307	-	0.00%	100.00%	0.00%	100.0%
Electric Distribution Plant												
A360/160	Land and Land Rights	DIST	B-1	80,753	80,753	-	10,367	70,385	0.00%	12.84%	87.16%	100.0%
A381/161	Structures and Improvements	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-1	5,171,897	5,171,897	-	663,975	4,507,922	0.00%	12.84%	87.16%	100.0%
A383	Storage Battery Equipment	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles, Towers & Fixtures	DIST	B-1	19,620,779	19,620,779	-	-	19,620,779	0.00%	0.00%	100.00%	100.0%
A385/165	O.H. Conductors & Devices	DIST	B-1	18,497,876	18,497,876	-	-	18,497,876	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A387/167	U.G. Conductors & Devices	DIST	B-1	1,623,483	1,623,483	-	-	1,623,483	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-1	11,713,767	11,713,767	-	-	11,713,767	0.00%	0.00%	100.00%	100.0%
A389/169	Services	DIST	B-1	4,412,299	4,412,299	-	-	4,412,299	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-1	2,687,932	2,687,932	-	-	2,687,932	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem.	DIST	B-1	983,082	983,082	-	-	983,082	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Distribution Plant				64,791,867	64,791,867	-	674,342	64,117,525	0.00%	1.04%	98.98%	100.0%
Total Production, Transmission, & Distribution				65,588,174	65,588,174	-	1,470,650	64,117,525				
Electric General Plant												
A389	Land and Land Rights	PAYROLL	B-2	921,063	921,063	-	26,820	894,243	0.00%	2.91%	97.09%	100.0%
A390	Structures and Improvements	PAYROLL	B-2	511,658	511,658	-	14,899	496,760	0.00%	2.91%	97.09%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL	B-2	544,037	544,037	-	15,842	528,195	0.00%	2.91%	97.09%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-2	627,756	627,756	-	11,703	616,052	0.00%	1.86%	98.14%	100.0%
A393/193	Stores Equipment	PAYROLL	B-2	19,170	19,170	-	440	18,730	0.00%	2.29%	97.71%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-2	105,730	105,730	-	2,425	103,305	0.00%	2.29%	97.71%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-2	6,423	6,423	-	147	6,276	0.00%	2.29%	97.71%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-2	1,283,627	1,283,627	-	29,437	1,254,189	0.00%	2.29%	97.71%	100.0%
A397/197	Communication Equipment	PAYROLL	B-3	631,056	631,056	-	28,128	604,929	0.00%	4.14%	95.86%	100.0%
A398/198	Misc. Equipment	PAYROLL	B-2	40,716	40,716	-	934	39,783	0.00%	2.29%	97.71%	100.0%
Total Electric General Plant				4,691,236	4,691,236	-	128,774	4,562,462	0.00%	2.74%	97.26%	100.0%
TOTAL ELECTRIC PLANT IN SERVICE				70,281,047	70,281,047	-	1,599,492	68,681,555	0.00%	2.28%	97.72%	100.0%

2.24%

ACCUMULATED DEPRECIATION & AMORTIZATION

Steam Production

A310/110	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No: 50036
 Company Name: Lamar County Electric Cooperative Association
 Test Year Ending 12/31/2018
 Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A315/115	Accessory Electric Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Steam Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Nuclear Production												
A320/120	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc. Power Plant Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Nuclear Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Hydraulic Production												
A330	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, and Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Hydraulic Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Production												
A340	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc. Power Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Other Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Production Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Electric Transmission Plant												
A350/150	Land and Land Rights	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS	B-5	15,749	15,749	-	15,749	-	0.00%	100.00%	0.00%	100.0%
A353/153	Station Equipment	TRANS	B-5	73,402	73,402	-	-	-	0.00%	0.00%	0.00%	0.0%
A354	Towers and Fixtures	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-5	149,048	149,048	-	149,048	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	B-5	64,405	64,405	-	64,405	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Electric Transmission Plant			302,604	302,604	-	229,202	-	0.00%	75.74%	0.00%	75.7%
Electric Distribution Plant												
A360/160	Land and Land Rights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-5	1,997,519	1,997,519	-	256,444	1,741,074	0.00%	12.84%	87.16%	100.0%

Public Utility Commission of Texas
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Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A363	Storage Battery Equipment	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles, Towers & Fixtures	DIST	B-5	7,578,046	7,578,046	-	-	7,578,046	0.00%	0.00%	100.00%	100.0%
A365/165	O.H. Conductors & Devices	DIST	B-5	7,144,352	7,144,352	-	-	7,144,352	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A367/167	U.G. Conductors & Devices	DIST	B-5	627,031	627,031	-	-	627,031	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-5	4,524,156	4,524,156	-	-	4,524,156	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-5	1,704,142	1,704,142	-	-	1,704,142	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-5	1,578,481	1,578,481	-	-	1,578,481	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem.	DIST	B-5	379,691	379,691	-	-	379,691	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Distribution Plant				25,533,419	25,533,419	-	256,444	25,276,974	0.00%	1.00%	99.00%	100.0%
Electric General Plant												
A389	Land and Land Rights	PAYROLL	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL	B-5	270,996	270,996	-	7,891	263,105	0.00%	2.91%	97.09%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL	B-5	369,789	369,789	-	10,768	359,021	0.00%	2.91%	97.09%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-5	498,061	498,061	-	9,285	488,776	0.00%	1.86%	98.14%	100.0%
A393/193	Stores Equipment	PAYROLL	B-5	18,135	18,135	-	416	17,719	0.00%	2.29%	97.71%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-5	58,600	58,600	-	1,344	57,256	0.00%	2.29%	97.71%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-5	3,099	3,099	-	71	3,028	0.00%	2.29%	97.71%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-5	995,585	995,585	-	22,832	972,753	0.00%	2.29%	97.71%	100.0%
A397/197	Communication Equipment	PAYROLL	B-5	198,980	198,980	-	8,238	190,742	0.00%	4.14%	95.86%	100.0%
A398/198	Misc. Equipment	PAYROLL	B-5	41,607	41,607	-	954	40,652	0.00%	2.29%	97.71%	100.0%
Total Electric General Plant				2,454,851	2,454,851	-	61,799	2,393,052	0.00%	2.52%	97.48%	100.0%
TOTAL ELECTRIC ACCUMULATED DEPRECIATION				28,290,873	28,290,873	-	547,445	27,670,026	0.00%	1.94%	97.81%	99.7%
NET PLANT IN SERVICE				41,990,174	41,990,174	-	1,052,046	41,011,530	0.00%	2.51%	97.87%	100.2%
Other Rate Base Items												
Plant Held for Future Use			B-6	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Customer Deposits				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Reserve for Insurance												
Payroll Related			PAYROLL	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Property Related			NETPLANT	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Reserve for Injuries and Damages			B-7	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
CWIP			B-4	1,298,008	1,298,008	-	7,117	1,290,891	0.00%	0.55%	99.45%	100.0%
ADIT & FAS 109 Accounts												
A281	ADIT-Accelerated Amortization			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A282	ADIT-Other Property			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A283	ADIT-Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A190	ADIT			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A	FAS 109 Regulatory Assets			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A	FAS 109 Regulatory Liabilities			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A	ADIT-FAS 109 Related Accts			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Subtotal				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
Working Capital												
	Cash from Operations		B-9	775,258	775,258	-	24,610	750,648	0.00%	3.17%	96.83%	100.0%
	Fuel Inventory			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Material and Supplies		B-8	2,000	2,000	-	23	1,977	0.00%	1.15%	98.85%	100.0%
	Subtotal			777,258	777,258	-	24,633	752,623	0.00%	3.17%	96.83%	100.0%
Prepayments												
	Prepaid Insurance		B-10	51,251	51,251	-	1,194	50,057	0.00%	2.33%	97.67%	100.0%
			B-10									
	Miscellaneous Deferred Debits		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Sales Tax		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
			B-10									
	Other Miscellaneous Prepayments		B-10	35,058	35,058	-	1,294	33,765	0.00%	3.69%	96.31%	100.0%
	Clearing Accounts		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			86,310	86,310	-	2,488	83,822	0.00%	2.88%	97.12%	100.0%
	Insurance			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Texas Franchise Tax			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Texas Misc. City/County Taxes			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Computer Software			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
TOTAL RATE BASE				44,151,748	44,151,748	-	1,086,284	43,138,865	0.00%	2.46%	97.71%	100.2%

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Operations and Maintenance Expenses

O&M Expenses from Previous Commission Order

Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
Power Production Expenses												
Steam Power Generation												
<u>Operation</u>												
A500	Operation Super. & Eng.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A501	Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A501	Non Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A502	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A503	Lake & Pumping Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A505	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A506	Misc. Steam power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A507	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Maintenance</u>												
A510	Maint. Super. & Eng.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A511	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A512	Maint. of Boiler Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A513	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A514	Maint. of Misc. Steam Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A515	Electricity Used by Gas Dept.			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Nuclear Power Generation												
<u>Operation</u>												
A517	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A518	Nuclear Fuel-Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A519	Coolants and Water	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A520	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A523	Electric expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A524	Misc. Nuclear Power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A525	Rents-Allocable	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Maintenance</u>												
A528	Maint. Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A529	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A530	Maint. of Reactor Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A531	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A532	Maint. of Misc. Nuclear Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Hydraulic Generation												
<u>Operation</u>												
A535	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A536	Water for Power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A537	Hydraulic Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A538	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A539	Misc. Hydraulic Gen. Exp.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A540	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Maintenance</u>												
A541	Maint. Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A542	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A543	Maint. of Reservoirs, Dams, & Waterways	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A544	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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Power Production Expenses												
A545	Maint. of Misc. Hydraulic Gen. Exp.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Power Generation												
<u>Operation</u>												
A548	Operation Super. & Engin.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A547	Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A549	Misc. Other Power Generation	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A550	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Maintenance</u>												
A551	Maintenance Super. & Engin.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A552	Maintenance of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A553	Maint. Gener. & Elect. Plt.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A554	Maint. Misc. Other power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Power Supply												
A555	Purchased Power Demand	GEN		6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.0%
	Purchased Power Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Net Trans. Expense-Recon. Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Off System Sales Credit	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A555	Subtotal			6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.0%
A556	System Control & Load Dispatch	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A557	Other	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal(Other Power Supply)			6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.0%
	Total Power Production Expense			6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.0%
Transmission Expense												
<u>Operation</u>												
A560	Operation Super. & Engin.	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A561	Load Dispatching	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A562	Station Equipment	TRANS		126,960	126,960	-	126,960	-	0.00%	100.00%	0.00%	100.0%
A563	Overhead Line Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A564	Underground Line Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A565	Wheeling Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A566	Misc. Transmission Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A567	Rents	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			126,960	126,960	-	126,960	-	0.00%	100.00%	0.00%	100.0%
<u>Maintenance</u>												
A568	Maintenance Super. & Engin.	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A569	Maint. of Structures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A570	Maint. of Station Equipment	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A571	Maint. of Overhead Lines	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A572	Maint. of Underground Lines	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A573	Maint. of Misc. Trans. Plant	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Transmission Expenses			126,960	126,960	-	126,960	-	0.00%	100.00%	0.00%	100.0%
Distribution												
<u>Operation</u>												
A580	Operation Super. & Engin.	DIST		52,381	52,381	-	2,373	50,008	0.00%	4.53%	95.47%	100.0%
A581	Load Dispatching	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
Power Production Expenses												
A582	Station Expense	DIST		100,692	100,692	-	17,022	83,670	0.00%	16.91%	83.09%	100.0%
A583	Overhead Line Expense	DIST		183,061	183,061	-	-	183,061	0.00%	0.00%	100.00%	100.0%
A584	Underground Line Expense	DIST		12,246	12,246	-	-	12,246	0.00%	0.00%	100.00%	100.0%
A585	Street Light & Signal Systems	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A586	Meter Expenses	DIST		79,312	79,312	-	-	79,312	0.00%	0.00%	100.00%	100.0%
A587	Customer Installation Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A588	Misc. Distribution Expenses	DIST		208,856	208,856	-	9,460	199,396	0.00%	4.53%	95.47%	100.0%
A589	Rents			500	500	-	-	500	0.00%	0.00%	100.00%	100.0%
	Subtotal			637,047	637,047	-	28,855	608,192	0.00%	4.53%	95.47%	100.0%
Maintenance												
A590	Maintenance Super. & Engin.	DIST		91,495	91,495	-	-	91,495	0.00%	0.00%	100.00%	100.0%
A591	Maint. of Structures	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A592	Maint. of Station Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A593	Maint. of Overhead Lines	DIST		3,231,526	3,231,526	-	-	3,231,526	0.00%	0.00%	100.00%	100.0%
A594	Maint. of Underground Lines	DIST		2,067	2,067	-	-	2,067	0.00%	0.00%	100.00%	100.0%
A595	Maint. of Line Transformers	DIST		45,913	45,913	-	-	45,913	0.00%	0.00%	100.00%	100.0%
A596	Maint. of Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A597	Maint. of Meters	DIST		69,458	69,458	-	-	69,458	0.00%	0.00%	100.00%	100.0%
A598	Maint. of Misc. Dist. Plant.	DIST		33,993	33,993	-	-	33,993	0.00%	0.00%	100.00%	100.0%
	Subtotal			3,474,451	3,474,451	-	-	3,474,451	0.00%	0.00%	100.00%	100.0%
Total Distribution Expenses				4,111,497	4,111,497	-	28,855	4,082,643	0.00%	0.70%	99.30%	100.0%
Total Prod., Trans., & Dist. Expenses				10,627,366	10,627,366	6,388,909	155,814	4,082,643	60.12%	1.47%	38.42%	100.0%
Customer and Information Expenses												
Customer Accounts Expenses												
A901	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A902	Meter Reading Expense	DIST		99,041	99,041	-	-	99,041	0.00%	0.00%	100.00%	100.0%
A903	Customer Records & Collect.	DIST		551,082	551,082	-	-	551,082	0.00%	0.00%	100.00%	100.0%
A904	Uncollectible Accounts	DIST		27,000	27,000	-	-	27,000	0.00%	0.00%	100.00%	100.0%
A905	Misc. Customer Account Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			677,123	677,123	-	-	677,123	0.00%	0.00%	100.00%	100.0%
Cust. Service & Information Expense												
A906	Customer Svc. & Infor.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A907	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A908	Customer Assistance	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A909	Inform. & Instruct. Adv. Exp.	DIST		203,459	203,459	-	-	203,459	0.00%	0.00%	100.00%	100.0%
A910	Misc. Cust. Service & Inform.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			203,459	203,459	-	-	203,459	0.00%	0.00%	100.00%	100.0%
Sales Expense												
A911	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A912	Demonstrating & Selling Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A913	Advertising Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A916	Misc. Sales Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A917	Sales Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Cust. Serv., Inform. & Sale Exp.				880,582	880,582	-	-	880,582	0.00%	0.00%	100.00%	100.0%
Administrative & General Expenses												
A920	Admin. & General Salaries			498,323	498,323	-	20,632	477,691	0.00%	4.14%	95.86%	100.0%

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Power Production Expenses												
A921	Office Supplies			142,588	142,588	-	5,904	136,684	0.00%	4.14%	95.86%	100.0%
A922	Admin. Exp. Transferred			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A923	Outside Services			103,288	103,288	-	3,144	100,144	0.00%	3.04%	96.96%	100.0%
A924	Property Insurance Exp.			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Prod. Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Transmission Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Distribution			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Common			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal (A924)			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A925	Injuries & Damages			3,857	3,857	-	160	3,697	0.00%	4.14%	95.86%	100.0%
A926	Pensions & Benefits			75,808	75,808	-	3,139	72,669	0.00%	4.14%	95.86%	100.0%
A927	Franchise Requirements			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A928	Regulatory Commission			41,957	41,957	-	-	41,957	0.00%	0.00%	100.00%	100.0%
A929	Duplicate Charges			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A930	Misc. General Expense			138,218	138,218	-	5,723	132,495	0.00%	4.14%	95.86%	100.0%
A931	Rents			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A932	Maint. of General Plant			78,969	78,969	-	2,385	76,604	0.00%	2.99%	97.01%	100.0%
	Total Admin. & General Expense			1,083,006	1,083,006	-	41,088	1,041,941	0.00%	3.79%	96.21%	100.0%
Total Common Operation & Maintenance												
Total Operation & Maintenance Expense				12,590,954	12,590,954	6,388,909	196,880	6,005,165	50.74%	1.56%	47.69%	100.0%

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Depreciation and Amortization Expense												
Depreciation												
Steam Production												
A310/110	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Steam Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Nuclear Production												
A320/120	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc. Power Plant Equip.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Nuclear Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Hydraulic Production												
A330	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, and Gen	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Hydraulic Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Production												
A340	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc. Power Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Other Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Electric Production Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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Depreciation and Amortization Expense												
Electric Transmission Plant												
A350/150	Land and Land Rights	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS		933	933	-	933	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS		4,347	4,347	-	4,347	-	0.00%	100.00%	0.00%	100.0%
A355/155	Poles and Fixtures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A356/156	O.H. Conductors & Devices	TRANS		8,827	8,827	-	8,827	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS		3,814	3,814	-	3,814	-	0.00%	100.00%	0.00%	100.0%
A358	Underground Conductors	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Electric Transmission Plant			17,920	17,920	-	17,920	-	0.00%	100.00%	0.00%	100.0%

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Depreciation and Amortization Expense												
Electric Distribution Plant												
A360/160	Land and Land Rights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST		163,432	163,432	-	20,982	142,450	0.00%	12.84%	87.16%	100.0%
A363	Storage Battery Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles, Towers & Fixtures	DIST		620,017	620,017	-	-	620,017	0.00%	0.00%	100.00%	100.0%
A365/165	O.H. Conductors & Devices	DIST		584,533	584,533	-	-	584,533	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A367/167	U.G. Conductors & Devices	DIST		51,302	51,302	-	-	51,302	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST		370,155	370,155	-	-	370,155	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST		139,429	139,429	-	-	139,429	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST		218,260	218,260	-	-	218,260	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem.	DIST		31,065	31,065	-	-	31,065	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Distribution Plant				2,178,193	2,178,193	-	20,982	2,157,211	0.00%	0.96%	99.04%	100.0%
Electric General Plant												
A389	Land and Land Rights	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL		4,204	4,204	-	122	4,082	0.00%	2.91%	97.09%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL		49,821	49,821	-	1,451	48,370	0.00%	2.91%	97.09%	100.0%
A392/192	Transportation Equipment	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A393/193	Stores Equipment	PAYROLL		54	54	-	1	53	0.00%	2.29%	97.71%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL		5,975	5,975	-	137	5,838	0.00%	2.29%	97.71%	100.0%
A395/195	Laboratory Equipment	PAYROLL		367	367	-	8	359	0.00%	2.29%	97.71%	100.0%
A396/196	Power Operated Equipment	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A397/197	Communication Equipment	PAYROLL		47,107	47,107	-	1,950	45,157	0.00%	4.14%	95.86%	100.0%
A398/198	Misc. Equipment	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric General Plant				107,528	107,528	-	3,670	103,857	0.00%	3.41%	96.59%	100.0%
TOTAL DEPRECIATION & AMORTIZATION				2,303,641	2,303,641	-	42,572	2,261,068	0.00%	1.85%	98.15%	100.0%
Taxes Other than Income Taxes												
Non Revenue Related												
	FICA			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	FUTA			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Federal				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Property				163,991	163,991	-	3,822	160,169	0.00%	2.33%	97.67%	100.0%
	Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Transmission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Distribution			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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Depreciation and Amortization Expense												
	General			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Property			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Unemployment			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Franchise			(3,139)	(3,139)	-	-	(3,139)	0.00%	0.00%	100.00%	100.0%
	Use Tax			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Other Non Revenue								0.00%	0.00%	0.00%	0.0%
	Payroll			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Other Non Revenue			(3,139)	(3,139)	-	-	(3,139)	0.00%	0.00%	100.00%	100.0%
Total Non Revenue Related				(3,139)	(3,139)	-	-	(3,139)	0.00%	0.00%	100.00%	100.0%
Revenue Related												
Taxes												
	Sales			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Public Utility Commission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Occupational Street Rental			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Revenue Related				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Taxes Other Than Income Taxes				(3,139)	(3,139)	-	-	(3,139)	0.00%	0.00%	100.00%	100.0%
Federal Income Taxes												
	Return on Rate Base											
	Deduct:											
	Synchronized Interest											
	ITC Amortization											
	Amort. of Excess(Deficient) Taxes											
	Other Deduction 1											
	Other Deduction 2											
	Other Deduction 3											
	Add:											
	Depreciation Addback											
	Meals and Entertainment											
	Other Addition 1											
	Other Addition 2											
	Other Addition 3											
	Taxable Component of Return											
	Tax Factor											

Public Utility Commission of Texas
 Transmission Cost of Service approved in Dool 50036
 Company Name: Lamar County Electric Cooperative Association
 Test Year Ending 12/31/2018
 Other Expenses

Other Expenses from Previous Commission Order

Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
Depreciation and Amortization Expense												
	Federal Income Taxes Before Adjust.											
	Deduct:											
	ITC Amortization											
	Amort. of Excess(Deficient) Taxes											
	Federal Income Taxes											
Other Items												
	Interest On Customer Deposits			0	0	-	-	0	0.00%	0.00%	100.00%	100.0%
	Decommissioning Expense	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Revenues												
	Other Transmission Revenues (de	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	example: Short Term Transmission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Other Revenues (detail)											
	Service Fees			98,250	98,250	-	-	98,250	0.00%	0.00%	100.00%	100.0%
	Pole Rents			38,504	38,504	-	-	38,504	0.00%	0.00%	100.00%	100.0%
	Other Revenues			12,376	12,376	-	-	12,376	0.00%	0.00%	100.00%	100.0%
	Subtotal Other Revenues			149,131	149,131	-	-	149,131	0.00%	0.00%	100.00%	100.0%

Rate of Return on Ending Invested Capital

Line		Wholesale Transmission
1	Return (from Sched.I)	(\$88,242)
2		
3	Total Invested Capital (from Sch II-A)	\$1,392,737
4		
5	Rate of Return (Line 1/Line 3)	-6.34%

Please answer the following questions:

- The Company's transmission cost-of-service rate of return (ROR) most recently authorized by the Commission is: 4.442%
This ROR was authorized in Docket Number: 50036
The final order for this docket was issued on: April 17, 2020

- What methodology was used in developing the return \$ component on which the authorized rate of return was based? (Place an X in the column to the right of the method used.)

<i>DSC method</i>	
<i>Net TIER method</i>	
<i>Modified TIER method</i>	X
<i>Weighted Avg Cost of Capital</i>	
<i>Cash Flow (Cash Needs) method</i>	
<i>Other method (provide explanation)</i>	

- If the ROR was based on a DSC or TIER method, please provide the coverage level (value) used in developing the return dollars: 2.00

- Please provide a copy of the schedule from the docket in which the ROR was authorized that illustrates the methodology used in deriving the return dollars and the resulting authorized ROR. See attached TCOS workpapers

Please include the copy as an attachment to this report. Also, please include on the attachment any other information useful in understanding the derivation of the Company's authorized ROR.

HISTORICAL FINANCIAL STATISTICS

Line	Fiscal Year:	2019	2020	2021	2022	Reporting Period 2023
1	Operating Revenues	24,422,763	23,475,675	26,009,885	28,022,050	35,884,774
2	- Purchased Power & Production Expense	13,111,136	12,186,397	14,352,419	15,066,084	23,630,619
3	- Operation & Maintenance Expense	6,675,995	6,267,293	6,392,577	8,197,305	7,961,635
4	- Depreciation & Amortization Expense	2,338,794	2,413,647	2,579,867	2,617,729	2,905,880
5	- Tax Expense	162,989	159,790	222,965	228,511	227,758
6						
7	Operating Return	\$2,133,849	\$2,448,548	\$2,462,037	\$1,712,421	\$1,158,882
8						
9	- Interest on Long-Term Debt	916,800	901,262	915,666	919,559	913,157
10	- Interest Expense-Other	34,103	40,061	30,201	104,726	275,250
11	- Other Deductions	10,920	19,792	26,436	8,227	31,325
12						
13	Operating Margins	\$1,172,026	\$1,487,433	\$1,489,734	\$679,909	(\$60,850)
14						
15	+ Non-Operating Margins - Interest Inc.	40,763	37,113	41,377	45,665	59,592
16	+ Non-Operating Margins - Other	46,160	792,815	28,021	42,865	84,231
17	+ Capital Credits Earned	130,550	130,897	145,843	159,768	395,414
18	+ Extraordinary Items	0	0	0	0	0
19						
20	Net Income or Margins	\$1,389,499	\$2,448,258	\$1,704,975	\$928,207	\$478,387
21						
22	TIER	2.52	3.72	2.86	2.01	1.52
23	Modified TIER	2.37	3.57	2.70	1.84	1.09
24	Operating TIER	2.28	2.65	2.63	1.74	0.93
25						
26	Principal & Interest Payments	1,385,192	2,642,070	2,085,564	2,090,114	2,228,403
27						
28	DSC	3.35	2.18	2.49	2.23	1.93
29	Modified DSC	3.26	2.13	2.42	2.16	1.75
30	Operating DSC	3.20	1.82	2.39	2.11	1.69

[] Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II.

HISTORICAL FINANCIAL STATISTICS

Line	Fiscal Year:	2019	2020	2021	2022	Reporting Period 2023
1	Equity or Patronage Capital	24,681,297	27,052,503	28,551,388	29,068,488	28,896,270
2	+ Long-Term Debt (incl. current maturities)	21,230,726	23,253,120	22,208,803	21,108,078	24,933,787
3						
4	Capitalization	\$45,912,023	\$50,305,623	\$50,760,191	\$50,176,566	\$53,830,057
5						
6	Total Assets	\$52,717,570	\$55,636,519	\$56,293,328	\$60,876,804	\$60,763,330
7						
8	Equity/Capitalization	53.76%	53.78%	56.25%	57.93%	53.68%
9	Equity/Assets	46.82%	48.62%	50.72%	47.75%	47.56%
10						
11	General Funds	777,635	769,896	793,470	1,077,384	54,843
12						
13	Total Utility Plant	77,350,375	82,536,369	85,185,523	90,293,476	93,131,282
14						
15	General Funds/Total Utility Plant	1.01%	0.93%	0.93%	1.19%	0.06%
16						
17	Capital Credits Retired	225,131	126,100	213,569	712,912	184,240
18						
19	Retirements/Total Patronage Capital	0.90%	0.46%	0.74%	2.39%	0.63%
20						
21	Cumulative Capital Credits Retired	6,851,626	6,977,726	7,191,295	7,904,734	8,223,302
22						
23	Plant Additions	2,804,937	1,631,020	10,511,856	4,249,216	3,675,065
24						
25	Additions/Total Utility Plant	3.63%	1.98%	12.34%	4.71%	3.95%
26						
27	Unapplied Advance Payments	0	0	0	0	0
28						
29	Capital Credit Retirements Received	0	0	0	0	0
30	from Other Cooperatives					
31						
32	Internally Generated Funds / Construction	120.24%	282.33%	37.34%	67.62%	76.31%

[] Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II.

Summary of Long-term Debt--Electric Cooperatives

Line	Note Number/ Description	Issuance Date	Term (Years)	Next Repricing Date	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Deferred Interest	Amount Unadvanced	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Weighted Average Cost
1	RUS 2% Notes-Quarterly	N/A	N/A	N/A	2.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
2													
3	RUS 5% Notes-Monthly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
4													
5	RUS 5% Notes-Quarterly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
6													
7	CFC/TBC Notes												
8	9015001	9015	6/1/1996	30	6.400%	Fixed	\$1,000,000	\$0	\$0	\$826,541	\$173,459	0.696%	0.045%
9	9027001	9027-1	1/13/1998	34	6.450%	Fixed	\$1,000,000	\$0	\$0	\$538,335	\$461,665	1.852%	0.119%
10	9027002	9027-2	1/13/1998	34	6.450%	Fixed	\$500,000	\$0	\$0	\$269,168	\$230,832	0.926%	0.060%
11	9027003	9027-3	1/13/1998	34	6.450%	Fixed	\$500,000	\$0	\$0	\$269,168	\$230,832	0.926%	0.060%
12	9027004	9027-4	1/13/1998	34	6.450%	Fixed	\$500,000	\$0	\$0	\$269,168	\$230,832	0.926%	0.060%
13	9027005	9027-5	1/13/1998	34	6.450%	Fixed	\$500,000	\$0	\$0	\$269,168	\$230,832	0.926%	0.060%
14	9027006	9027-6	1/13/1998	34	6.450%	Fixed	\$639,744	\$0	\$0	\$344,397	\$295,347	1.185%	0.076%
15	9027007	9027-7	7/1/1998	34	2.760%	Fixed	\$250,000	\$0	\$0	\$144,470	\$105,530	0.423%	0.012%
16	9027009	9027-9	7/29/1998	34	6.450%	Fixed	\$50,000	\$0	\$0	\$26,917	\$23,083	0.093%	0.006%
17	9027010	9027-10	7/29/1998	34	6.450%	Fixed	\$100,000	\$0	\$0	\$53,835	\$46,165	0.185%	0.012%
18	9027011	9027-11	7/30/1999	34	6.450%	Fixed	\$1,960,256	\$0	\$0	\$1,041,414	\$918,841	3.685%	0.238%
19	9029001	9029	4/28/2000	30	6.450%	Fixed	\$3,000,000	\$0	\$0	\$1,817,561	\$1,182,439	4.742%	0.306%
20	9030001	9030-1	1/22/2002	30	6.450%	Fixed	\$800,000	\$0	\$0	\$431,778	\$368,222	1.477%	0.095%
21	9030003	9030-3	3/18/2002	35	6.500%	Fixed	\$3,198,679	\$0	\$0	\$1,180,632	\$2,018,047	8.094%	0.526%
22	9031001	9031-1	5/30/2004	25	6.500%	Fixed	\$1,500,000	\$0	\$0	\$748,113	\$751,887	3.016%	0.196%
23	9032001	9032-1	12/5/2005	30	6.900%	Fixed	\$1,250,000	\$0	\$0	\$444,827	\$805,173	3.229%	0.223%
24	9037001	9037-1	4/18/2013	30	5.200%	Fixed	\$600,000	\$0	\$0	\$136,499	\$463,501	1.859%	0.097%
25	9037002	9037-2	6/14/2013	30	3.610%	Fixed	\$1,000,000	\$0	\$0	\$229,471	\$770,529	3.090%	0.112%
26	9037003	9037-3	6/14/2013	30	5.200%	Fixed	\$1,000,000	\$0	\$0	\$184,522	\$815,478	3.271%	0.170%
27	9037004	9037-4	6/18/2015	30	4.900%	Fixed	\$2,000,000	\$0	\$0	\$334,142	\$1,665,858	6.681%	0.327%
28	9037005	9037-5	3/10/2016	30	3.270%	Fixed	\$4,000,000	\$0	\$0	\$2,107,257	\$1,892,743	7.591%	0.248%
29	9037006	9037-6	9/21/2016	30	3.300%	Fixed	\$2,000,000	\$0	\$0	\$310,544	\$1,689,456	6.776%	0.224%
30	9037007	9037-7	8/31/2019	30	3.780%	Fixed	\$1,960,000	\$0	\$0	\$154,324	\$1,805,676	7.242%	0.274%
31	9038001	9038-1	2/25/2020	30	3.560%	Fixed	\$3,000,000	\$0	\$0	\$228,006	\$2,771,994	11.117%	0.396%
32	9038002	9038-2	5/31/2023	30	6.330%	Fixed	\$2,500,000	\$0	\$0	\$7,222	\$2,492,778	9.998%	0.633%
33	9038003	9038-3	5/31/2023	30	6.160%	Fixed	\$2,500,000	\$0	\$0	\$7,414	\$2,492,586	9.997%	0.616%
34													
35	Total Long-Term Debt										\$24,933,787	80.006%	3.940%
36													
37													

Summary of Long-Term Financial Obligations--Other Non-IOU TSPs

Line	Issuer/ Note Number/ Description	Issuance Date	Term (Years)	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Cost of Debt	Weighted Average Cost
1	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
2	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
3	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
4	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
5	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
6	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
7	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
8	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
9	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
10	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
11	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
12	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
13	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
14	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
15	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
16	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
20	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
21	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
22	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
24	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
25	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
26	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
27	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
28	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
29	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
30	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
33	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
34	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
35	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
36	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
37	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
38											
39	Total							\$0	0.000%		0.000%
40											
41											
42	Total Short-Term Debt							\$0			0.000%

Company Name: Lamar County Electric Cooperative Association
Reporting Period: Year Ending 12/31/2023

Schedule VIII

EXTRAORDINARY AND NONRECURRING ITEMS

A. Reporting Period

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
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B. Prospective Period

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
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Company Name: Lamar County Electric Cooperative Association
Reporting Period: Year Ending 12/31/2023

Schedule IX

Normalization Adjustments to Revenue

Summary of Substantive Rule 25.77 Expenditures

<u>Line</u>	<u>Description</u>	<u>Total Electric</u>	<u>Wholesale Transmission</u>	<u>FERC Account No.</u>
1	Business gifts and Entertainment	\$ 1,097	\$ 45	-
2	Institutional Advertising	-	-	-
3	Consumption-Inducing Advertising	-	-	-
4	Other Advertising	-	-	-
5	Public Relations Expense	573	24	930
6	Legislative Advocacy (Note A)	11,295	468	930
7	Representation Before a Gov't Body (Note B)	2,204	91	930
8	Legal Expenses (Note C)	5,535	229	930
9	Charitable, Civic, and Religious	267	11	930
10	Political Contributions and Donations	20	1	-
11	Dues and Membership Fees	-	-	930
12				
13	Total	\$ 20,989	\$ 869	

Note A: Information shall include, but not be limited to, advocacy before any legislative body.

Note B: Information shall include representation before any governmental agency or body, including municipalities.

Note C: Information shall include legal expenses not accounted for in other categories.

[] Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II.

Company Name: Lamar County Electric Cooperative Association
Reporting Period: Year Ending 12/31/2023

Supplemental Schedule II

COMMENTS/FOOTNOTES

Ref. Schedule	Column	Line Number	Comments/Footnotes
------------------	--------	----------------	--------------------

Company Name: Lamar County Electric Cooperative Association
Reporting Period: Year Ending 12/31/2023

Signature Page

I certify that I am the responsible official of Lamar County Electric Cooperative Association
that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all
statements of fact contained in the said report are true and the said report is a correct statement of the
business and affairs of the above-named respondent in respect to each and every matter set forth therein
during the period from January 1, 2023 to December 31, 2023 inclusive.

6/7/2024
Date


Signature

General Manager & CEO
Title

Address: 5225 US Hwy 82 East
Blossom, TX 75416
PO Box 68
Blossom, TX 75416-0068
Phone: 903-784-4303

Alternative contact regarding this report:

Name: John Simpsen
Title: Lead Consultant
MCR Performance Solutions
Address: 155 N Pfingsten Rd, Ste 155
Deerfield, IL 60015
Phone: 405.388.5989
Email: jsimpsen@mcr-group.com

SCHEDULE C-4 TIMES INTEREST EARNED METHOD

Lamar County Electric Cooperative Association
Test Year Ending December 31, 2018

	Reference	Total
Interest Expense on Long-Term Debt	WP/C-2/2	994,936
Modified TIER		2.00
Return (Interest x TIER)		1,989,872
Plus:		
Other Interest Expense		15,619
Other Deductions		0
Removal of Amortization of Debt Discount		
Total Additions		<u>15,619</u>
Less:		
Non-Operating Income - Interest		41,149
Non-Operating Income - Other (excl Capital Credits)		3,300
Extraordinary Items		
Total Subtractions		<u>44,449</u>
Net Return		1,961,042
Total Rate Base	Schedule B	44,151,748
Rate of Return (Net Return / Total Rate Base)		<u>4.4416%</u>
Return on Rate Base		<u><u>1,961,044</u></u>

The following files are not convertible:

v1.01(3616209).xlsm Lamar TCOS YE2023 EMR

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.