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**NON-INVESTOR-OWNED TRANSMISSION SERVICE PROVIDERS IN ERCOT**

**EARNINGS REPORT**

**OF**

**KERRVILLE PUBLIC UTILITY BOARD**

**TO THE**

**PUBLIC UTILITY COMMISSION OF TEXAS**

**FOR THE**

**12 Months Ending September 30, 2023**

**Check one:**

**This is an original submission** ☒ [XX]

**This is a revised submission** ☐ [ ]

**Date of submission: April 24, 2024**

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
Reporting Period: FISCAL SEPTEMBER 30, 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.

KERRVILLE PUBLIC UTILITY BOARD

2. State the date when the utility was originally organized.

December, 1987

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.

JILL COOK  
ACCOUNTING SUPERVISOR  
830- 792 - 8276  
[jcook@kpub.com](mailto:jcook@kpub.com)  
2250 Memorial Blvd.  
Kerrville, TX. 78028

- 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).

AMY DOZIER  
DIRECTOR OF FINANCE  
830-792- 8267  
[adozier@kpub.com](mailto:adozier@kpub.com)  
2250 Memorial Blvd.  
Kerrville, TX 78028

5. State the location of the office where the Company's accounts and records are kept.

2250 Memorial Blvd.  
Kerrville, TX 78028

6. State the name, address, **phone number**, and **email address** of the individual or firm, if other than a utility employee, preparing this report.

N/A

Company Name:  
Reporting Period:

KERRVILLE PUBLIC UTILITY BOARD  
FISCAL SEPTEMBER 30, 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	55	60
Total Electric	36	39
Transmission		
Distribution		
Generation		
Common	19	21

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: KERRVILLE PUBLIC UTILITY BOARD  
Reporting Period: FISCAL SEPTEMBER 30,2023

Schedule I

**Summary of Transmission Revenues, Expenses, and Return**

Revenues:

Postage Stamp Revenues (refer to instructions to properly reflect ERCOT trans. matrix)	-
Other Transmission Revenues	-
Other Revenues Allocated to Transmission	<u>127,649</u>
<b>TOTAL TRANSMISSION REVENUES</b>	<b>127,649</b>

Expenses:

Transmission O&M Expenses	129,238
Transmission Depreciation & Amortization Expenses	150,157
Transmission Non-FIT Taxes	-
Transmission FIT	-
Other Transmission Expenses	<u>-</u>
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>279,396</b>
<b>TRANSMISSION RETURN</b>	<b><u>(151,747)</u></b>

**Schedule II-A**

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)
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### Intangible Plant

A301	Organization	B-1	-	-	-	-	-	0.00%	-
A302	Franchise and Consents	B-1	-	-	-	-	-	0.00%	-
A303	Miscellaneous Intangible Plant	B-1	-	-	-	-	-	0.00%	-
	Total Intangible Plant		-	-	-	-	-	0.00%	-

[illegible]

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			-	-	-	-	-	-	0.00%	-

[illegible]

A340	Land & Land Rights	B-1	-	-	-	-	-	-	-	-
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%

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD  
 12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 2023  
 Rate Base Accounts

## Rate Base--Reporting Period

## Schedule II-A

12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 2023										From Schedule III	
Rate Base Accounts										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)
A346	Misc. Power Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-
	Total Other Production		-	-	-	-	-	-	-	0.00%	-
	Total Production Plant		-	-	-	-	-	-	-	0.00%	-
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-1			-	-	-	-	-	0.00%	-
A352	Structures and Improvements	B-1			-	-	-	-	-	0.00%	-
A353/153	Station Equipment	B-1		3,729,388	3,729,388	-	-	3,729,388	3,729,388	0.00%	3,729,388
A354	Towers and Fixtures	B-1			-	-	-	-	-	0.00%	-
A355/155	Poles and Fixtures	B-1			-	-	-	-	-	0.00%	-
A356/156	O.H. Conductors & Devices	B-1			-	-	-	-	-	0.00%	-
A357/157	Underground Conduit	B-1			-	-	-	-	-	0.00%	-
A358	Underground Conductors	B-1			-	-	-	-	-	0.00%	-
A359	Roads and Trails	B-1	26,972		26,972	0	0	26,972	26,972	0.00%	-
	Total Electric Transmission Plant		26,972	3,729,388	3,756,360	-	-	3,756,360	3,756,360	-	3,729,388
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-1	24,838		24,838	-	-	24,838	24,838	0.00%	-
A361/161	Structures and Improvements	B-1	965		965	-	-	965	965	0.00%	-
A362/162	Station Equipment	B-1	16,466,114	(2,680,683)	13,785,431	-	-	13,785,431	13,785,431	16.28%	(2,680,683)
A363	Storage Battery Equipment	B-1			-	-	-	-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-1	14,301,848		14,301,848	-	-	14,301,848	14,301,848	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	15,173,562		15,173,562	-	-	15,173,562	15,173,562	0.00%	-
A366/166	Underground Conduits	B-1	1,272,575		1,272,575	-	-	1,272,575	1,272,575	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	8,624,336		8,624,336	-	-	8,624,336	8,624,336	0.00%	-
A368/168	Line Transformers	B-1	17,095,393		17,095,393	-	-	17,095,393	17,095,393	0.00%	-
A369/169	Services	B-1	2,235,230		2,235,230	-	-	2,235,230	2,235,230	0.00%	-
A370/170	Meters	B-1	5,317,718		5,317,718	-	-	5,317,718	5,317,718	0.00%	-
A371	Install. on Customer Prem.	B-1	2,506,822		2,506,822	-	-	2,506,822	2,506,822	0.00%	-
A372	Leased Prop. on Cust. Premises	B-1			-	-	-	-	-	0.00%	-
A373/173	Street Lights	B-1	73,732		73,732	-	-	73,732	73,732	0.00%	-
	Total Electric Distribution Plant		83,093,133	(2,680,683)	80,412,450	-	-	80,412,450	80,412,450	0	(2,680,683)
<b>Total Production, Transmission, &amp; Distribution</b>			83,120,105	1,048,705	84,168,810	-	-	84,168,810	84,168,810	0	1,048,705
<b>Electric General Plant</b>											
A101.1	Right to Use - Equipment & Transportation	B-2	156,771		156,771			156,771	156,771		-
A101.11	Subscription Assets	B-2	1,238,756		1,238,756			1,238,756	1,238,756		-
A389	Land and Land Rights	B-2	228,047		228,047	-	-	228,047	228,047		-
A390	Structures and Improvements	B-2	5,291,419		5,291,419	-	-	5,291,419	5,291,419		-
A391/191	Office Furniture & Equip.	B-2	3,709,833		3,709,833	-	-	3,709,833	3,709,833		-
A392/192	Transportation Equipment	B-2	3,693,778		3,693,778	-	-	3,693,778	3,693,778		-
A393/193	Stores Equipment	B-2	127,889		127,889	-	-	127,889	127,889		-
A394/194	Tools, Shop & Garage Equip.	B-2	278,227		278,227	-	-	278,227	278,227		-
A395/195	Laboratory Equipment	B-2	124,841		124,841	-	-	124,841	124,841		-
A396/196	Power Operated Equipment	B-2	1,554		1,554	-	-	1,554	1,554		-



### Schedule II-A

From Schedule III  
Column (7)

### ACCUMULATED DEPRECIATION & AMORTIZATION

### Steam Production

## Nuclear Production

### Hydraulic Production

### Other Production

A340	Land & Land Rights	B-5	-	-	-	-	-	-	-
A341	Structures and Improvements	B-5	-	-	-	-	-	-	-
A342	Fuel Holder, Producer & Acc	B-5	-	-	-	-	-	-	-
A343	Prime Movers	B-5	-	-	-	-	-	-	-
A344	Generators	B-5	-	-	-	-	-	-	-

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

## Rate Base--Reporting Period

## Schedule II-A

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 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)
A345	Accessory Plant Equipment	B-5	-	-	-	-	-	-	-	-	-
A346	Misc. Power Plant Equipment	B-5	-	-	-	-	-	-	-	-	-
	Total Other Production		-	-	-	-	-	-	-	-	-
	Total Production Plant		-	-	-	-	-	-	-	-	-
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-5	-	-	-	-	-	-	-	-	-
A352	Structures and Improvements	B-5	-	-	-	-	-	-	-	-	-
A353/153	Station Equipment	B-5	-	1,217,653	1,217,653	-	-	1,217,653	1,217,653	-	1,217,653
A354	Towers and Fixtures	B-5	-	-	-	-	-	-	-	-	-
A355/155	Poles and Fixtures	B-5	-	-	-	-	-	-	-	-	-
A356/156	O.H. Conductors & Devices	B-5	-	-	-	-	-	-	-	-	-
A357/157	Underground Conduit	B-5	-	-	-	-	-	-	-	-	-
A358	Underground Conductors	B-5	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	B-5	-	-	-	-	-	-	-	-	-
	Total Electric Transmission Plant		-	1,217,653	1,217,653	-	-	1,217,653	1,217,653	-	1,217,653
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-5	5,351	-	5,351	-	-	5,351	5,351	-	-
A361/161	Structures and Improvements	B-5	965	-	965	-	-	965	965	-	-
A362/162	Station Equipment	B-5	5,812,402	(946,259)	4,866,143	-	-	4,866,143	4,866,143	16.28%	(946,259)
A363	Storage Battery Equipment	B-5	-	-	-	-	-	-	-	-	-
A364/164	Poles, Towers & Fixtures	B-5	8,158,152	-	8,158,152	-	-	8,158,152	8,158,152	-	-
A365/165	O.H. Conductors & Devices	B-5	6,660,926	-	6,660,926	-	-	6,660,926	6,660,926	-	-
A366/166	Underground Conduits	B-5	932,827	-	932,827	-	-	932,827	932,827	-	-
A367/167	U.G. Conductors & Devices	B-5	3,341,032	-	3,341,032	-	-	3,341,032	3,341,032	-	-
A368/168	Line Transformers	B-5	9,152,957	-	9,152,957	-	-	9,152,957	9,152,957	-	-
A369/169	Services	B-5	2,235,230	-	2,235,230	-	-	2,235,230	2,235,230	-	-
A370/170	Meters	B-5	2,732,864	-	2,732,864	-	-	2,732,864	2,732,864	-	-
A371	Install. on Customer Prem.	B-5	2,072,804	-	2,072,804	-	-	2,072,804	2,072,804	-	-
A372	Leased Prop. on Cust. Premises	B-5	-	-	-	-	-	-	-	-	-
A373/173	Street Lights	B-5	64,512	-	64,512	-	-	64,512	64,512	-	-
	Total Electric Distribution Plant		41,170,022	(946,259)	40,218,412	-	-	40,218,412	40,218,412	0	(946,259)
<b>Electric General Plant</b>											
A101.1	Right to Use - Equipment & Transportation	B-5	47,724	-	47,724	0	0	47,724	47,724	-	-
A101.11	Subscription Assets		285,213	-	-	0	0	-	-	-	-
A389	Land and Land Rights	B-5	-	-	-	0	0	-	-	-	-
A390	Structures and Improvements	B-5	2,804,984	-	2,804,984	0	0	2,804,984	2,804,984	-	-
A391/191	Office Furniture & Equip.	B-5	2,565,487	-	2,565,487	0	0	2,565,487	2,565,487	-	-
A392/192	Transportation Equipment	B-5	1,386,284	-	1,386,284	0	0	1,386,284	1,386,284	-	-
A393/193	Stores Equipment	B-5	55,578	-	55,578	0	0	55,578	55,578	-	-
A394/194	Tools, Shop & Garage Equip.	B-5	170,087	-	170,087	0	0	170,087	170,087	-	-
A395/195	Laboratory Equipment	B-5	67,730	-	67,730	0	0	67,730	67,730	-	-
A396/196	Power Operated Equipment	B-5	1,554	-	1,554	0	0	1,554	1,554	-	-

Public Utility Commission of Texas

## Rate Base--Reporting Period

Schedule II-A

Detail of Current Year Rate Base &amp; Expenses

Company Name: KERRVILLE PUBLIC UTILITY BOARD

12-mo. reporting period ending: FISCAL SEPTEMBER 30, 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)
A397/197	Communication Equipment	B-5	542,787	(271,394)	271,394	0	0	271,394	271,394	50.00%	(271,394)
A398/198	Misc. Equipment	B-5	20,104	-	20,104	0	0	20,104	20,104	-	-
	Total Electric General Plant		7,947,532	(271,394)	7,390,926	-	-	7,390,926	7,390,926	50.00%	(271,394)
<b>TOTAL ELECTRIC ACCUMULATED DEPREC &amp; AMORT</b>			49,117,554	-	48,826,990	-	-	48,826,990	48,826,990	-	-
<b>NET PLANT IN SERVICE</b>			51,059,244	-	51,349,808	-	-	51,349,808	51,349,808	-	-
<b>Other Rate Base Items</b>											
	Plant Held for Future Use	B-6	-	-	-	-	-	-	-	-	-
	Customer Deposits		-	-	-	-	0	-	-	0%	-
<b>Reserve for Insurance</b>											
	Payroll Related	B-7	-	-	-	-	-	-	-	-	-
	Property Related	B-7	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-
	Reserve for Injuries and Damages		-	-	-	-	-	-	-	-	-
	CWIP	B-7	-	-	-	-	-	-	-	-	-
		B-4	1,574,033		1,574,033	-	0	1,574,033	1,574,033	0%	-
<b>ADIT &amp; FAS 109 Accounts</b>											
A281	ADIT-Accelerated Amortization		-	-	-	-	-	-	-	0%	-
A282	ADIT-Other Property		-	-	-	-	-	-	-	0%	-
A283	ADIT-Other		-	-	-	-	-	-	-	0%	-
A190	ADIT		-	-	-	-	-	-	-	0%	-
A	FAS 109 Regulatory Assets		-	-	-	-	-	-	-	0%	-
A	FAS 109 Regulatory Liabilities		-	-	-	-	-	-	-	0%	-
A	ADIT-FAS 109 Related Accts		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
<b>Working Capital</b>											
	Cash from Operations	B-9	14,388,484	-	14,388,484	-	-	14,388,484	14,388,484	0%	-
	Fuel Inventory		-	-	-	-	-	-	-	0%	-
	Material and Supplies	B-8	1,233,153	-	1,233,153	-	-	1,233,153	1,233,153	0%	-
	Subtotal		15,621,637	-	15,621,637	-	-	15,621,637	15,621,637	-	-
<b>Prepayments</b>											
	Prepaid Insurance	B-10	-	-	-	-	-	-	-	0%	-
	Deposits with other entities	B-10	862,368	-	862,368	-	-	-	-	0%	-
	Deferred Outflows	B-10	2,918,000	-	2,918,000	-	-	-	-	0%	-
	Sales Tax	B-10	-	-	-	-	-	-	-	0%	-
	Deferred Inflows	B-10	(132,700)	-	(132,700)	-	-	-	-	0%	-
	Other Miscellaneous Prepayments	B-10	-	-	-	-	-	-	-	0%	-
	Clearing Accounts	B-10	-	-	-	-	-	-	-	0%	-
	Subtotal		3,647,668	-	3,647,668	-	-	-	-	0%	-

**Schedule II-A**[illegible]

**Schedule I)-B**

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)
<b>Power Production Expenses</b>											
<b>Steam Power Generation</b>											
<u>Operation</u>											
A500	Operation Super. & Eng.		-	-	-	-	-	-	-	0%	-
A501	Eligible Fuel		-	-	-	-	-	-	-	0%	-
A501	Non Eligible Fuel		-	-	-	-	-	-	-	0%	-
A502	Steam Expenses		-	-	-	-	-	-	-	0%	-
A503	Lake & Pumping Equipment		-	-	-	-	-	-	-	0%	-
A505	Electric Expenses		-	-	-	-	-	-	-	0%	-
A506	Misc. Steam power Expenses		-	-	-	-	-	-	-	0%	-
A507	Rents		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
<u>Maintenance</u>											
A510	Maint. Super. & Eng.		-	-	-	-	-	-	-	0%	-
A511	Maint. of Structures		-	-	-	-	-	-	-	0%	-
A512	Maint. of Boiler Plant		-	-	-	-	-	-	-	0%	-
A513	Maint. of Electric Plant		-	-	-	-	-	-	-	0%	-
A514	Maint. of Misc. Steam Plant		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
A515	Electricity Used by Gas Dept.										
<b>Nuclear Power Generation</b>											
<u>Operation</u>											
A517	Operation Supervision		-	-	-	-	-	-	-	0%	-
A518	Nuclear Fuel-Direct		-	-	-	-	-	-	-	0%	-
A519	Coolants and Water		-	-	-	-	-	-	-	0%	-
A520	Steam Expenses		-	-	-	-	-	-	-	0%	-
A523	Electric expenses		-	-	-	-	-	-	-	0%	-
A524	Misc. Nuclear Power Expenses		-	-	-	-	-	-	-	0%	-
A525	Rents-Allocable		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
<u>Maintenance</u>											
A528	Maint. Supervision		-	-	-	-	-	-	-	0%	-
A529	Maint. of Structures		-	-	-	-	-	-	-	0%	-
A530	Maint. of Reactor Plant		-	-	-	-	-	-	-	0%	-
A531	Maint. of Electric Plant		-	-	-	-	-	-	-	0%	-
A532	Maint. of Misc. Nuclear Plant		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
<b>Hydraulic Generation</b>											
<u>Operation</u>											

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

## O&amp;M Expenses--Reporting Period

Schedule II-B

Company Name: KERRVILLE PUBLIC UTILITY BOARD

12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 2023

## Operations and Maintenance Expenses

From Schedule II

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)
A535	Operation Supervision		-	-	-	-	-	-	-	0%	-
A536	Water for Power		-	-	-	-	-	-	-	0%	-
A537	Hydraulic Expenses		-	-	-	-	-	-	-	0%	-
A538	Electric Expenses		-	-	-	-	-	-	-	0%	-
A539	Misc. Hydraulic Gen. Exp.		-	-	-	-	-	-	-	0%	-
A540	Rents		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
	<u>Maintenance</u>										
A541	Maint. Supervision		-	-	-	-	-	-	-	0%	-
A542	Maint. of Structures		-	-	-	-	-	-	-	0%	-
A543	Maint. of Reservoirs, Dams, & Waterways		-	-	-	-	-	-	-	0%	-
A544	Maint. of Electric Plant		-	-	-	-	-	-	-	0%	-
A545	Maint. of Misc. Hydraulic Gen. Exp.		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
	<u>Other Power Generation</u>										
	<u>Operation</u>										
A546	Operation Super. & Engin.		-	-	-	-	-	-	-	0%	-
A547	Fuel		-	-	-	-	-	-	-	0%	-
A549	Misc. Other Power Generation		-	-	-	-	-	-	-	0%	-
A550	Rents		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
	<u>Maintenance</u>										
A551	Maintenance Super. & Engin.		-	-	-	-	-	-	-	0%	-
A552	Maintenance of Structures		-	-	-	-	-	-	-	0%	-
A553	Maint. Gener. & Elect. Plt.		-	-	-	-	-	-	-	0%	-
A554	Maint. Misc. Other power		-	-	-	-	-	-	-	0%	-
	Subtotal		-	-	-	-	-	-	-	0%	-
	<u>Other Power Supply</u>										
A555	Purchased Power Demand		17,876,805	-	17,876,805	-	-	17,876,805	17,876,805	0%	-
	Purchased Power Direct		-	-	-	-	-	-	-	0%	-
	Net Trans. Expense-Recon. Fuel		-	-	-	-	-	-	-	0%	-
	Off System Sales Credit		-	-	-	-	-	-	-	0%	-
A555	Subtotal		17,876,805	-	17,876,805	-	-	17,876,805	17,876,805	0%	-
A556	System Control & Load Dispatch		-	-	-	-	-	-	-	-	-
A557	Other		-	-	-	-	-	-	-	-	-
	Subtotal(Other Power Supply)		17,876,805	-	17,876,805	-	-	17,876,805	17,876,805	-	-
	<b>Total Power Production Expense</b>		17,876,805	-	17,876,805	-	-	17,876,805	17,876,805	-	-
	<b>Transmission Expense</b>										
	<u>Operation</u>										
A560	Operation Super. & Engin.		-	6,545	6,545	-	-	6,545	6,545	16.28%	6,545

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

## O&amp;M Expenses--Reporting Period

## Schedule II-B

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 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)
A561	Load Dispatching		-	0	0	-	-	-	-	16.28%	-
A562	Station Equipment		-	10,846	10,846	-	-	10,846	10,846	16.28%	10,846
A563	Overhead Line Expense		-	0	0	-	-	-	-	0%	-
A564	Underground Line Expense		-	0	0	-	-	-	-	0%	-
A565	Wheeling Expense		-	0	0	-	-	-	-	0%	-
A566	Misc. Transmission Expense		-	49,067	49,067	-	-	49,067	49,067	8.14%	49,067
A567	Rents		-	0	0	-	-	-	-	0%	-
	Subtotal		-	66,458	66,458	-	-	66,458	66,458		66,458
	<u>Maintenance</u>										
A568	Maintenance Super. & Engin.		-	1,721	1,721	-	-	1,721	1,721	3.26%	1,721
A569	Maint. of Structures		-	0	0	-	-	-	-	0%	-
A570	Maint. of Station Equipment		-	61,059	61,059	-	-	61,059	61,059	16.28%	61,059
A571	Maint. of Overhead Lines		-	0	0	-	-	-	-	0%	-
A572	Maint. of Underground Lines		-	0	0	-	-	-	-	8.14%	-
A573	Maint. of Misc. Trans. Plant		-	0	0	-	-	-	-	0%	-
	Subtotal		-	62,781	62,781	-	-	62,781	62,781		62,781
	<b>Total Transmission Expenses</b>		-	129,238	129,238	-	-	129,238	129,238		129,238
	<u>Distribution</u>										
	<u>Operation</u>										
A565	Operation - Wheeling		7,522,688	0	7,522,688	-	-	7,522,688	7,522,688	0.00%	-
A580	Operation Super. & Engin.		40,202	(6,545)	33,657	-	-	33,657	33,657	16.28%	(6,545)
A581	Load Dispatching		-	0	0	-	-	-	0	16.28%	-
A582	Station Expense		66,622	(10,846)	55,776	-	-	55,776	55,776	16.28%	(10,846)
A583	Overhead Line Expense		-	0	0	-	-	-	0	0.00%	-
A584	Underground Line Expense		1,406	0	1,406	-	-	1,406	1,406	0.00%	-
A585	Street Light & Signal Systems		5,164	0	5,164	-	-	5,164	5,164	0.00%	-
A586	Meter Expenses		208,344	0	208,344	-	-	208,344	208,344	0.00%	-
A587	Customer Installation Expense		-	0	0	-	-	-	0	0.00%	-
A588	Misc. Distribution Expenses		602,784	(49,067)	553,717	-	-	553,717	553,717	8.14%	(49,067)
A589	Rents		-	0	0	-	-	-	0	0.00%	-
	Subtotal		8,447,210	(66,458)	8,380,752	-	-	8,380,752	8,380,752	0.00%	(66,458)
	<u>Maintenance</u>										
A590	Maintenance Super. & Engin.		52,804	(1,721)	51,083	-	0	51,083	51,083	3.26%	(1,721)
A591	Maint. of Structures		-	0	-	-	0	-	-	0.00%	-
A592	Maint. of Station Equipment		375,057	(61,059)	313,998	-	0	313,998	313,998	16.28%	(61,059)
A593	Maint. of Overhead Lines		1,994,290	0	1,994,290	-	0	1,994,290	1,994,290	0.00%	-
A594	Maint. of Underground Lines		131,304	0	131,304	-	0	131,304	131,304	0.00%	-
A595	Maint. of Line Transformers		5,697	0	5,697	-	0	5,697	5,697	0.00%	-
A596	Maint. of Street Lights		215	0	215	-	0	215	215	0.00%	-
A597	Maint. of Meters		77,888	0	77,888	-	0	77,888	77,888	0.00%	-
A598	Maint. of Misc. Dist. Plant.		502	0	502	-	-	502	502	0.00%	-
	Subtotal		2,637,757	(62,781)	2,574,976	-	-	2,574,976	2,574,976		(62,781)

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD  
 12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 2023  
 Operations and Maintenance Expenses

## O&amp;M Expenses--Reporting Period

## Schedule II-B

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)	
Total Distribution Expenses			11,084,967	(129,238)	10,955,729	-	-	10,955,729	10,955,729		(129,238)	
Total Prod., Trans., & Dist. Expenses			28,961,772	-	28,961,772	-	-	28,961,772	28,961,772	-	-	
Customer and Information Expenses												
Customer Accounts Expenses												
A901	Supervision		28,899	0	28,899	0	0	28,899	28,899	0.00%	-	
A902	Meter Reading Expense		13,816	0	13,816	0	0	13,816	13,816	0.00%	-	
A903	Customer Records & Collect.		547,519	0	547,519	0	0	547,519	547,519	0.00%	-	
A904	Uncollectible Accounts		46,632	0	46,632	0	0	46,632	46,632	0.00%	-	
A905	Misc. Customer Account Exp.		-	0	-	0	0	-	-	0.00%	-	
Subtotal			636,866	-	636,866	-	-	636,866	636,866	0.00%	-	
Cust. Service & Information Expense												
A906	Customer Svc. & Infor.		0	0	-	0	0	-	-	0.00%	-	
A907	Supervision		63,571	0	63,571	0	0	63,571	63,571	0.00%	-	
A908	Customer Assistance		117,381	0	117,381	0	0	117,381	117,381	0.00%	-	
A909	Inform. & Instruct. Adv. Exp.		30,271	0	30,271	0	0	30,271	30,271	0.00%	-	
A910	Misc. Cust. Service & Inform.		-	0	-	0	0	-	-	0.00%	-	
Subtotal			211,223	-	211,223	-	-	211,223	211,223	0%	-	
Sales Expense												
A911	Supervision		-	0	-	0	0	-	-	0.00%	-	
A912	Demonstrating & Selling Exp.		1,455	0	1,455	0	0	1,455	1,455	0.00%	-	
A913	Adverstising Exp.		135,358	0	135,358	0	0	135,358	135,358	0.00%	-	
A916	Misc. Sales Exp.		-	0	-	0	0	-	-	0.00%	-	
A917	Sales Expense		-	0	-	0	0	-	-	0.00%	-	
Subtotal			136,813	-	136,813	-	-	136,813	136,813	0%	-	
Total Cust. Serv., Inform. & Sale Exp.			984,932	-	984,902	-	-	984,902	984,902	-	-	
Adminstrative & General Expenses												
A920	Admin. & General Salaries		959,743	0	959,743	0	0	959,743	959,743	0.00%	-	
A921	Office Supplies		765,556	0	765,556	0	0	765,556	765,556	0.00%	-	
A922	Admin. Exp. Transferred		-	0	-	0	0	-	-	0.00%	-	
A923	Outside Services		530,619	0	530,619	0	0	530,619	530,619	0.00%	-	
A924	Property Insurance Exp.		46,616	0	46,616	0	0	46,616	46,616	0.00%	-	
	Property Ins.-Prod. Plant		-	0	-	0	0	-	-	0.00%	-	
	Property Ins.-Transmission Plant		-	0	-	0	0	-	-	0.00%	-	
	Property Ins.-Distribution		-	0	-	0	0	-	-	0.00%	-	
	Property Ins.-Common		-	0	-	0	0	-	-	0.00%	-	
	Property Ins.-Other		-	0	-	0	0	-	-	0.00%	-	
Subtotal (A924)			46,616	0	46,616	0	0	46,616	46,616	0%	0	



## O&amp;M Expenses--Reporting Period

## Schedule II-B

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD  
 12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 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)	From Schedule III	
										Percentage to Transmission (8)	Allocation to Transmission (9)
A925	Injuries & Damages		49,180	0	49,180	0	0	49,180	49,180	0.00%	-
A926	Pensions & Benefits		2,219,114	0	2,219,114	0	0	2,219,114	2,219,114	0.00%	-
A927	Franchise Requirements		0	0	-	0	0	-	-	0.00%	-
A928	Regulatory Commission		-	0	-	0	0	-	-	0.00%	-
A929	Duplicate Charges		-	0	-	0	0	-	-	0.00%	-
A930	Misc. General Expense		161,124	0	161,124	0	0	161,124	161,124	0.00%	-
A931	Rents		13,348	0	13,348	0	0	13,348	13,348	0.00%	-
A935	Maint. of General Plant		96,791	0	96,791	0	0	96,791	96,791	0.00%	-
										0%	0
	<b>Total Admin. &amp; General Expense</b>		<b>4,842,091</b>	-	<b>4,842,091</b>	-	-	<b>4,842,091</b>	<b>4,842,091</b>		<b>0</b>
	<b>Total Common Operation &amp; Maintenance</b>		<b>5,826,993</b>	-	<b>5,826,993</b>	-	-	<b>5,826,993</b>	<b>5,826,993</b>	-	-
	<b>Total Operation &amp; Maintenance Expense</b>		<b>34,788,765</b>	-	<b>34,788,765</b>	-	-	<b>34,788,765</b>	<b>34,788,765</b>	-	-

**Schedule II-C**

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)
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### Other Production

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD

12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 2023

## Other Expenses--Reporting Period

## Schedule II-C

12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 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)	
A340	Land & Land Rights		0	0	0	0	0	0	0	0.00%	0	
A341	Structures and Improvements		0	0	0	0	0	0	0	0.00%	0	
A342	Fuel Holder, Producer & Acc		0	0	0	0	0	0	0	0.00%	0	
A343	Prime Movers		0	0	0	0	0	0	0	0.00%	0	
A344	Generators		0	0	0	0	0	0	0	0.00%	0	
A345	Accessory Plant Equipment		0	0	0	0	0	0	0	0.00%	0	
A346	Misc. Power Plant Equipment		0	0	0	0	0	0	0	0.00%	0	
	<b>Total Other Production</b>		0	0	0	0	0	0	0	0.00%	0	
	<b>Subtotal Electric Production Plant</b>		0	0	0	0	0	0	0	0.00%	0	
	<b>Electric Transmission Plant</b>		0	0	0	0	0	0	0	0.00%	0	
A350/150	Land and Land Rights		0	0	0	0	0	0	0	0.00%	0	
A352	Structures and Improvements		0	0	0	0	0	0	0	0.00%	0	
A353/153	Station Equipment		0	150,157	150,157	0	0	150,157	150,157	0.00%	150,157	
A354	Towers and Fixtures		0	0	0	0	0	0	0	0.00%	0	
A355/155	Poles and Fixtures		0	0	0	0	0	0	0	0.00%	0	
A356/156	O.H. Conductors & Devices		0	0	0	0	0	0	0	0.00%	0	
A357/157	Underground Conduit		0	0	0	0	0	0	0	0.00%	0	
A358	Underground Conductors		0	0	0	0	0	0	0	0.00%	0	
A359	Roads and Trails		0	0	0	0	0	0	0	0.00%	0	
	<b>Subtotal Electric Transmission Plant</b>		0	150,157	150,157	0	0	150,157	150,157		150,157	
	<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights		-	-	-	-	-	-	-	-	-	
A361/161	Structures and Improvements		-	-	-	0	0	-	-	0.00%	-	
A362/162	Station Equipment		647,858	(105,471)	542,387	0	0	542,387	542,387	16.28%	(105,471)	
A363	Storage Battery Equipment		-	-	-	0	0	-	-	0.00%	-	
A364/164	Poles, Towers & Fixtures		556,625	-	556,625	0	0	556,625	556,625	0.00%	-	
A365/165	O.H. Conductors & Devices		526,489	-	526,489	0	0	526,489	526,489	0.00%	-	
A366/166	Underground Conduits		44,323	-	44,323	0	0	44,323	44,323	0.00%	-	
A367/167	U.G. Conductors & Devices		295,295	-	295,295	0	0	295,295	295,295	0.00%	-	
A368/168	Line Transformers		529,284	-	529,284	0	0	529,284	529,284	0.00%	-	
A369/169	Services		77	-	77	0	0	77	77	0.00%	-	
A370/170	Meters		522,832	-	522,832	0	0	522,832	522,832	0.00%	-	
A371	Install. on Customer Prem.		207,788	-	207,788	0	0	207,788	207,788	0.00%	-	





Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD

## Other Expenses--Reporting Period

## Schedule II-C

12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 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 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										
<b>Other Items</b>											
	Interest On Customer Deposits		-	-	-	-	-	-	-	-	-
	Decommissioning Expense		-	-	-	-	-	-	-	-	-
<b>Other Revenues</b>											
	Other Transmission Revenues (detail)										
	example: Short Term Transmission		127,649	0	127,649	0	0	127,649	127,649	100.00%	127,649
	Other Revenues (detail)										
	examples: pole rental, ROWs, etc.		579,067	0	579,067	0	0	579,067	579,067	100.00%	579,067
	Subtotal Other Revenues		706,716	0	706,716	0	0	706,716	706,716	100.00%	706,716

Public Utility Commission of Texas

Rate Base from Previous Commission Order

Schedule III-A

Transmission Cost of Service approved in Docket No 15,640

Company Name: KERRVILLE PUBLIC UTILITY BOARD

Test Year Ending: 1995 FISCAL SEPTEMBER 30, 2023

Rate Base Accounts

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)
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**ELECTRIC PLANT IN SERVICE:****Intangible Plant**

A301	Organization	GEN	B-1									
A302	Franchise and Consents	GEN	B-1									
A303	Miscellaneous Intangible Plant	GEN	B-1									
<b>Total Intangible Plant</b>				0	-	-	-	0	0%	0%	0%	0%

**Steam Production**

A310/110	Land & Land Rights	GEN	B-1									
A311/111	Structures and Improvements	GEN	B-1									
A312/112	Boiler Plant Equipment	GEN	B-1									
A313/	Engines/Engine Driven Gen.	GEN	B-1									
A314/114	Turbogenerator Units	GEN	B-1									
A315/115	Accessory Electric Equip.	GEN	B-1									
A316/116	Misc. Power Plant Equip.	GEN	B-1									
<b>Total Steam Production</b>				0	-	-	-	0	0%	0%	0%	0%

**Nuclear Production**

A320/120	Land & Land Rights	GEN	B-1									
A321/121	Structures and Improvements	GEN	B-1									
A322/122	Reactor Plant Equipment	GEN	B-1									
A323/123	Engines/Engine Driven Gen.	GEN	B-1									
A324/124	Turbogenerator Units	GEN	B-1									
A325/125	Accessory Electric Equip.	GEN	B-1									
A326	Misc. Power Plant Equip.	GEN	B-1									
<b>Total Nuclear Production</b>				0	-	-	-	0	0%	0%	0%	0%

**Hydraulic Production**

A330	Land & Land Rights	GEN	B-1									
A331	Structures and Improvements	GEN	B-1									
A332	Reservoirs, Dams, and Waterways	GEN	B-1									
A333	Water Wheels, Turbines, & Generators	GEN	B-1									
A334	Accessory Electric Equipment	GEN	B-1									
A335	Miscellaneous Power Plant Equip.	GEN	B-1									
A336	Roads, Railroads, and Bridges	GEN	B-1									
<b>Total Hydraulic Production</b>				0	-	-	-	0	0%	0%	0%	0%

**Other Production**

A340	Land & Land Rights	GEN	B-1									
A341	Structures and Improvements	GEN	B-1									
A342	Fuel Holder, Producer & Acc	GEN	B-1									
A343	Prime Movers	GEN	B-1									
A344	Generators	GEN	B-1									
A345	Accessory Plant Equipment	GEN	B-1									
A346	Misc. Power Plant Equipment	GEN	B-1									
<b>Total Other Production</b>				0	-	-	-	0	0%	0%	0%	0%

Public Utility Commission of Texas

## Rate Base from Previous Commission Order

Schedule III-A

Transmission Cost of Service approved in Docket No 15,640

Company Name: KERRVILLE PUBLIC UTILITY BOARD

Test Year Ending: 1995 FISCAL SEPTEMBER 30, 2023

Rate Base Accounts

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)
Total Production Plant				0	-	-	-	0	0%	0%	0%	0%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-1									
A352	Structures and Improvements	TRANS	B-1									
A353/153	Station Equipment	TRANS	B-1									
A354	Towers and Fixtures	TRANS	B-1									
A355/155	Poles and Fixtures	TRANS	B-1									
A356/156	O.H. Conductors & Devices	TRANS	B-1									
A357/157	Underground Coiduit	TRANS	B-1									
A358	Underground Conductors	TRANS	B-1									
A359	Roads and Trails	TRANS	B-1									
Total Electric Transmission Plant				0	-	-	-	0	0%	0%	0%	0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-1									
A361/161	Structures and Improvements	DIST	B-1									
A362/162	Station Equipment	DIST	B-1	2,515,320	2,515,320	-	409,494	2,105,826	0%	16.28%	83.72%	100.00%
A363	Storage Battery Equipment	DIST	B-1									
A364/164	Poles, Towers & Fixtures	DIST	B-1									
A365/165	O.H. Conductors & Devices	DIST	B-1									
A366/166	Underground Conduits	DIST	B-1									
A367/167	U.G. Conductors & Devices	DIST	B-1									
A368/168	Line Transformers	DIST	B-1									
A369/169	Services	DIST	B-1									
A370/170	Meters	DIST	B-1									
A371	Install. on Customer Prem.	DIST	B-1									
A372	Leased Prop. on Cust. Premises	DIST	B-1									
A373/173	Street Lights	DIST	B-1									
Total Electric Distribution Plant				2,515,320	2,515,320	0	409,494	2,105,826	0%	16.28%	83.72%	100.00%
<b>Total Production, Transmission, &amp; Distribution</b>												
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-2									
A390	Structures and Improvements	PAYROLL	B-2									
A391/191	Office Furniture & Equip.	PAYROLL	B-2									
A392/192	Transportation Equipment	PAYROLL	B-2									
A393/193	Stores Equipment	PAYROLL	B-2									
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-2									
A395/195	Laboratory Equipment	PAYROLL	B-2									
A396/196	Power Operated Equipment	PAYROLL	B-2									
A397/197	Communication Equipment	PAYROLL	B-3	251,570	251,570	-	125,785	125,785	0%	50.00%	50.00%	100.00%
A398/198	Misc. Equipment	PAYROLL	B-2									
Total Electric General Plant				251,570	251,570	0	125,785	125,785	0%	50.00%	50.00%	100.00%
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>				<b>2,766,890</b>	<b>2,766,890</b>	<b>0</b>	<b>535,279</b>	<b>2,231,611</b>				





Public Utility Commission of Texas

## Rate Base from Previous Commission Order

Schedule III-A

Transmission Cost of Service approved in Docket No 15,640

Company Name: KERRVILLE PUBLIC UTILITY BOARD

Test Year Ending: 1995

FISCAL SEPTEMBER 30, 2023

## Rate Base Accounts

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)
A355/155	Poles and Fixtures	TRANS	B-5									
A356/156	O.H. Conductors & Devices	TRANS	B-5									
A357/157	Underground Conduit	TRANS	B-5									
A358	Underground Conductors	TRANS	B-5									
A359	Roads and Trails	TRANS	B-5									
Total Electric Transmission Plant				0	-	-	-	0	0%	0%	0%	0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-5									
A361/161	Structures and Improvements	DIST	B-5									
A362/162	Station Equipment	DIST	B-5									
A363	Storage Battery Equipment	DIST	B-5									
A364/164	Poles, Towers & Fixtures	DIST	B-5									
A365/165	O.H. Conductors & Devices	DIST	B-5									
A366/166	Underground Conduits	DIST	B-5									
A367/167	U.G. Conductors & Devices	DIST	B-5									
A368/168	Line Transformers	DIST	B-5									
A369/169	Services	DIST	B-5									
A370/170	Meters	DIST	B-5									
A371	Install. on Customer Prem.	DIST	B-5									
A372	Leased Prop. on Cust. Premises	DIST	B-5									
A373/173	Street Lights	DIST	B-5									
Total Electric Distribution Plant				0	-	-	-	0	0%	0%	0%	0%
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-5									
A390	Structures and Improvements	PAYROLL	B-5									
A391/191	Office Furniture & Equip.	PAYROLL	B-5									
A392/192	Transportation Equipment	PAYROLL	B-5									
A393/193	Stores Equipment	PAYROLL	B-5									
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-5									
A395/195	Laboratory Equipment	PAYROLL	B-5									
A396/196	Power Operated Equipment	PAYROLL	B-5									
A397/197	Communication Equipment	PAYROLL	B-5									
A398/198	Misc. Equipment	PAYROLL	B-5									
Total Electric General Plant				0	-	-	-	0	0%	0%	0%	0%
TOTAL ELECTRIC ACCUMULATED DEPRECIATION				0	-	-	-	0	0%	0%	0%	0%
NET PLANT IN SERVICE				2,766,890	2,766,890	0	535,279	2,231,611				
<b>Other Rate Base Items</b>												
Plant Held for Future Use				B-6	N/A							
Customer Deposits					N/A							
Reserve for Insurance					N/A							
Payroll Related				PAYROLL	B-7							
Property Related				NETPLANT	B-7							

Public Utility Commission of Texas

## Rate Base from Previous Commission Order

Schedule III-A

Transmission Cost of Service approved in Docket No 15,640

Company Name: KERRVILLE PUBLIC UTILITY BOARD

Test Year Ending: 1995 FISCAL SEPTEMBER 30, 2023

Rate Base Accounts

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)
	Other			N/A								
	Reserve for Injuries and Damages		B-7	N/A								
	CWIP		B-4	N/A								
ADIT & FAS 109 Accounts												
A281	ADIT-Accelerated Amortization			N/A								
A282	ADIT-Other Property			N/A								
A283	ADIT-Other			N/A								
A190	ADIT			N/A								
A	FAS 109 Regulatory Assets			N/A								
A	FAS 109 Regulatory Liabilities			N/A								
A	ADIT-FAS 109 Related Accts			N/A								
	Subtotal			N/A								
Working Capital												
	Cash from Operations		B-2	N/A								
	Fuel Inventory			N/A								
	Material and Supplies		B-8	N/A								
	Subtotal			N/A								
	Prepayments			N/A								
	Prepaid Insurance		B-10	N/A								
			B-10	N/A								
	Miscellaneous Deferred Debits		B-10	N/A								
	Sales Tax		B-10	N/A								
			B-10	N/A								
	Other Miscellaneous Prepayments		B-10	N/A								
	Clearing Accounts		B-10	N/A								
	Subtotal			N/A								
	Insurance			N/A								
	Texas Franchise Tax			N/A								
	Texas Misc. City/County Taxes			N/A								
	Computer Software			N/A								
	Subtotal			N/A								
TOTAL RATE BASE				2,766,890	2,766,890	0	535,279	2,231,611				

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No: 15,640  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD  
 Test Year Ending: 1995 FISCAL SEPTEMBER 30, 2023  
 Operations and Maintenance Expenses

## O&amp;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)
<b>Power Production Expenses</b>												
	<b>Steam Power Generation</b>											
	<u>Operation</u>											
A500	Operation Super. & Eng.	GEN										
A501	Eligible Fuel	GEN										
A501	Non Eligible Fuel	GEN										
A502	Steam Expenses	GEN										
A503	Lake & Pumping Equipment	GEN										
A505	Electric Expenses	GEN										
A506	Misc. Steam power Expenses	GEN										
A507	Rents	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<u>Maintenance</u>											
A510	Maint. Super. & Eng.	GEN										
A511	Maint. of Structures	GEN										
A512	Maint. of Boiler Plant	GEN										
A513	Maint. of Electric Plant	GEN										
A514	Maint. of Misc. Steam Plant	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
A515	Electricity Used by Gas Dept.			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<b>Nuclear Power Generation</b>											
	<u>Operation</u>											
A517	Operation Supervision	GEN										
A518	Nuclear Fuel-Direct	GEN										
A519	Coolants and Water	GEN										
A520	Steam Expenses	GEN										
A523	Electric expenses	GEN										
A524	Misc. Nuclear Power Expenses	GEN										
A525	Rents-Allocable	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<u>Maintenance</u>											
A528	Maint. Supervision	GEN										
A529	Maint. of Structures	GEN										
A530	Maint. of Reactor Plant	GEN										
A531	Maint. of Electric Plant	GEN										
A532	Maint. of Misc. Nuclear Plant	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<b>Hydraulic Generation</b>											
	<u>Operation</u>											
A535	Operation Supervision	GEN										
A536	Water for Power	GEN										
A537	Hydraulic Expenses	GEN										
A538	Electric Expenses	GEN										
A539	Misc. Hydraulic Gen. Exp.	GEN										
A540	Rents	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No: 15,640  
 Company Name: KERRVILLE PUBLIC UTILITY BOARD  
 Test Year Ending: 1995 FISCAL SEPTEMBER 30, 2023

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

## Operations and Maintenance Expenses

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)
<b>Power Production Expenses</b>												
<u>Maintenance</u>												
A541	Maint. Supervision	GEN										
A542	Maint. of Structures	GEN										
A543	Maint. of Reservoirs, Dams, & Waterways	GEN										
A544	Maint. of Electric Plant	GEN										
A545	Maint. of Misc Hydraulic Gen. Exp.	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<u>Other Power Generation</u>												
<u>Operation</u>												
A546	Operation Super. & Engin.	GEN										
A547	Fuel	GEN										
A549	Misc. Other Power Generation	GEN										
A550	Rents	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<u>Maintenance</u>												
A551	Maintenance Super. & Engin.	GEN										
A552	Maintenance of Structures	GEN										
A553	Maint. Gener. & Elect. Plt.	GEN										
A554	Maint. Misc. Other power	GEN										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<u>Other Power Supply</u>												
A555	Purchased Power Demand	GEN										
	Purchased Power Direct	GEN										
	Net Trans. Expense-Recon. Fuel	GEN										
	Off System Sales Credit	GEN										
	Subtotal											
A556	System Control & Load Dispatch	GEN										
A557	Other	GEN										
	Subtotal(Other Power Supply)			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<b>Total Power Production Expense</b>			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<b>Transmission Expense</b>												
<u>Operation</u>												
A560	Operation Super. & Engin.	TRANS					18,004			16.28%		
A561	Load Dispatching	TRANS					6,342			16.28%		
A562	Station Equipment	TRANS					7,920			16.28%		
A563	Overhead Line Expense	TRANS					0			0.00%		
A564	Underground Line Expense	TRANS					0			0.00%		
A565	Wheeling Expense	DIST					0			0.00%		
A566	Misc. Transmission Expense	TRANS					17,259			8.14%		
A567	Rents	TRANS					0			0.00%		
	Subtotal						49,525					
<u>Maintenance</u>												
A568	Maintenance Super. & Engin.	TRANS					2,077			3.26%		
A569	Maint. of Structures	TRANS					-			0.00%		
A570	Maint. of Station Equipment	TRANS					6,633			16.28%		
A571	Maint. of Overhead Lines	TRANS					-			0.00%		

**Schedule III-B**[illegible]

Public Utility Commission of Texas

## O&amp;M Expenses from Previous Commission Order

Schedule III-B

Transmission Cost of Service approved in Docket No: 15,640

Company Name: KERRVILLE PUBLIC UTILITY BOARD

Test Year Ending: 1995

FISCAL SEPTEMBER 30, 2023

## Operations and Maintenance Expenses

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)
<b>Power Production Expenses</b>												
A910	Misc. Cust. Service & Inform.	DIST										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<u>Sales Expense</u>											
A911	Supervision	DIST										
A912	Demonstrating & Selling Exp.	DIST										
A913	Advertising Exp.	DIST										
A916	Misc. Sales Exp.	DIST										
A917	Sales Expense	DIST										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<b>Administrative &amp; General Expenses</b>												
A920	Admin. & General Salaries											
A921	Office Supplies											
A922	Admin. Exp. Transferred											
A923	Outside Services											
A924	Property Insurance Exp.											
	Property Ins.-Prod. Plant											
	Property Ins.-Transmission Plant											
	Property Ins.-Distribution											
	Property Ins.-Common											
	Property Ins.-Other											
	Subtotal (A924)			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
A925	Injuries & Damages											
A926	Pensions & Benefits											
A927	Franchise Requirements											
A928	Regulatory Commission											
A929	Duplicate Charges											
A930	Misc. General Expense											
A931	Rents											
A932	Maint. of General Plant											
	<b>Total Admin. &amp; General Expense</b>			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<b>Total Common Operation &amp; Maintenance</b>				0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
<b>Total Operation &amp; Maintenance Expense</b>				1,299,673	1,299,673	0	58,235	1,241,438				

**Schedule III-C**[illegible]



**Schedule III-C**

[illegible]

**Schedule III-C**

Test Year Ending: 1995

[illegible]

### Other Expenses from Previous Commission Order

**Schedule HI-C**[illegible]

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
Reporting Period: FISCAL YEAR SEPTEMBER 30, 2023

Schedule IV

**Rate of Return on Ending Invested Capital**

<u>Line</u>		<u>Wholesale Transmission</u>
1	Return (from Sched.I)	(\$151,747)
2		
3	Total Invested Capital (from Sch II-A)	\$3,756,360
4		
5	Rate of Return (Line 1/Line 3)	-4.04%

Please answer the following questions:

1. The Company's transmission cost-of-service rate of return (ROR)  
most recently authorized by the Commission is:

This ROR was authorized in Docket Number:

15640

The final order for this docket was issued on:

7/7/1997

**SEE ENCLOSED RELATED DOCUMENT**

2. 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.)

*DSC method*

*Net TIER method*

*Modified TIER method*

*Weighted Avg Cost of Capital*

*Cash Flow (Cash Needs) method*

*Other method (provide explanation)*

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

4. 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.

**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.

**SEE ENCLOSED RELATED DOCUMENT**

HISTORICAL FINANCIAL STATISTICS

Line	Fiscal Year:	2019	2020	2021	2022	Reporting Period 2023
1	Operating Revenues	\$41,954,848	\$41,672,978	\$42,702,332	\$46,187,250	\$42,215,749
2	- Purchased Power & Production Expense	\$27,433,339	\$27,568,854	\$28,344,931	\$31,668,574	\$25,399,493
3	- Operation & Maintenance Expense	\$7,808,376	\$8,118,441	\$7,566,245	\$8,174,812	\$9,389,272
4	- Depreciation & Amortization Expense	\$3,241,013	\$3,432,186	\$3,556,200	\$3,851,182	\$4,085,113
5	- Tax Expense	\$0	\$0	\$0	\$0	\$0
6						
7	Operating Return	\$3,472,120	\$2,553,497	\$3,234,956	\$2,492,682	\$3,341,871
8						
9	- Interest on Long-Term Debt	\$112,979	\$103,015	\$121,087	\$123,812	\$127,298
10	- Interest Expense-Other	\$0	\$0	\$0	\$0	\$0
11	- Other Deductions	\$1,366,227	\$1,300,515	\$1,321,074	\$1,397,273	\$1,312,778
12						
13	Operating Margins	\$1,992,914	\$1,149,967	\$1,792,795	\$971,597	\$1,901,795
14						
15	+ Non-Operating Margins - Interest Inc.	\$654,509	\$463,863	\$264,205	\$481,427	\$1,748,337
16	+ Non-Operating Margins - Other	\$0	\$0	\$0	\$0	\$0
17	+ Capital Credits Earned	\$0	\$0	\$0	\$0	\$0
18	+ Extraordinary Items	\$354,663	\$279,482	\$215,638	\$421,054	\$685,853
19						
20	Net Income or Margins	\$3,002,086	\$1,893,312	\$2,272,638	\$1,874,078	\$4,335,985
21						
22	TIER	27.57	19.38	19.77	16.14	35.06
23	Modified TIER	24.43	16.67	17.99	12.74	29.67
24	Operating TIER	18.64	12.16	15.81	8.85	15.94
25						
26	Principal & Interest Payments	\$530,543	\$530,448	\$531,055	\$531,325	\$531,197
27						
28	DSC	11.98	10.23	11.20	11.01	16.09
29	Modified DSC	11.31	9.71	10.80	10.22	14.80
30	Operating DSC	10.08	8.83	10.30	9.31	11.51

[X] 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	\$67,949,782	\$69,843,094	\$72,124,078	\$73,998,156	\$78,334,141
2	+ Long-Term Debt (incl. current maturities)	\$4,473,000	\$4,081,000	\$3,660,000	\$3,269,000	\$2,847,000
3						
4	Capitalization	\$72,422,782	\$73,924,094	\$75,804,078	\$77,267,156	\$81,181,141
5						
6	Total Assets	\$82,383,090	\$83,872,347	\$91,630,935	\$96,897,121	\$110,316,847
7						
8	Equity/Capitalization	93.82%	94.48%	95.15%	95.77%	96.49%
9	Equity/Assets	82.48%	83.27%	78.71%	76.37%	71.01%
10						
11	General Funds	\$0	\$0	\$0	\$0	\$0
12						
13	Total Utility Plant	\$84,724,176	\$89,143,894	\$92,223,254	\$96,471,846	\$101,750,831
14						
15	General Funds/Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%
16						
17	Capital Credits Retired	\$0	\$0	\$0	\$0	\$0
18						
19	Retirements/Total Patronage Capital	0.00%	0.00%	0.00%	0.00%	0.00%
20						
21	Cumulative Capital Credits Retired	\$0	\$0	\$0	\$0	\$0
22						
23	Plant Additions	\$9,218,905	\$4,635,766	\$6,454,463	\$5,673,939	\$7,974,990
24						
25	Additions/Total Utility Plant	10.88%	5.20%	7.00%	5.88%	7.84%
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	67.72%	114.88%	90.31%	100.90%	105.59%

[X] 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	0.00%	0.000%
2													
3	RUS 5% Notes-Monthly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
4													
5	RUS 5% Notes-Quarterly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
6													
7	CFC/TBC Notes												
8	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
9	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
10	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
11	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
12	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
13	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
14	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
15	XX	XX/XX/XX	XX	XX/XX/XX	5.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
16	XX	XX/XX/XX	XX	XX/XX/XX	10.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
17	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
18	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
19	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
20	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
21	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
22	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
23	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
24	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
25	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
26	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
27	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
28	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
29	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
30	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
31	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
32	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
33	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
34	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
35	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
36	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
37	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
38	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
39	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
40	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
41	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
42	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
43	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
44	XX	XX/XX/XX	XX	XX/XX/XX	5.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
45	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
46	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
47	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
48													
49	Subtotal—CFC/TBC Notes										\$0	0.0%	0.00%

				Next		Fixed or	Original			Cumulative	Current	% of Total	Weighted
Line	Note Number/ Description	Issuance Date	Term (Years)	Repricing Date	Interest Rate	Variable Rate	Principal Amount	Deferred Interest	Amount Unadvanced	Principal Repayments	Net Obligation	Long-Term Debt	Average Cost
	FFB Notes												
1	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
2	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
3	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
4	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
5	XX	XX/XX/XX	XX	XX/XX/XX	5.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
1	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
2	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
3	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
4	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
5	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
6	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
7	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
8	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
9	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
10	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
11	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
12	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
13	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
14	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
15	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
16	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
17	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
18	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
19	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
20	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
21	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
22	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
23	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
24	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
25	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
26	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
27	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
28	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
29	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
30	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
31	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
32													



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	City of Kerrville, TX Utility Sys Rev. Bonds, Series 2013	1/2/2014	16	3.156%	Fixed	\$6,300,000	\$3,453,000	\$2,847,000	100.00%	3.156%	3.156%
2	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
3	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
4	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
5	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
6	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
7	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
8	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
9	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
10	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
11	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
12	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
13	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
14	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
15	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
16	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
20	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
21	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
22	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
24	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
25	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
26	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
27	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
28	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
29	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
30	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
33	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
34	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
35	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
36	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
37	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
38	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
39	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
40	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
41	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
42	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
43	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
44	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
45	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
46	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
47	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
48	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
49	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
50	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%

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	0.00%	0.000%	0.000%
2	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
3	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
4	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
5	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
6	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
7	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
8	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
9	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
10	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
11	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
12	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
13	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
14	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
15	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
16	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
20	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
21	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
22	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
24	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
25	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
26	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
27	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
28	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
29	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
30	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
33	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
34	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
35	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
36	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
37	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
38											
39	Total							\$2,847,000	100.0%		3.156%
40											
41											
42	Total Short-Term Debt							\$0			0.000%

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
Reporting Period: FISCAL SEPTEMBER 30, 2023

Schedule VIII

**EXTRAORDINARY AND NONRECURRING ITEMS**

**A. Reporting Period**

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
		N/A		

**B. Prospective Period**

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
		N/A		

Company Name:  
Reporting Period:

KERRVILLE PUBLIC UTILITY BOARD  
FISCAL SEPTEMBER 30,2023

Schedule IX

**Normalization Adjustments to Revenue**

**N/A**

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
Reporting Period: FISCAL SEPTEMBER 30, 2023

Supplemental Schedule I

**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	\$0	\$0	-
2	X Institutional Advertising	248,203	0	913 & 930
3	Consumption-Inducing Advertising	0	0	-
4	Other Advertising	0	0	-
5	Public Relations Expense	0	0	-
6	Legislative Advocacy (Note A)	0	0	-
7	Representation Before a Gov't Body (Note B)	0	0	-
8	Legal Expenses (Note C)	87,963	0	923
9	Charitable, Civic, and Religious	15,176	0	-
10	Political Contributions and Donations	0	0	-
11	Dues and Membership Fees	<u>51,821</u>	<u>0</u>	921
12				
13	Total	\$403,163	\$0	

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.

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

Company Name:  
Reporting Period:

KERRVILLE PUBLIC UTILITY BOARD  
FISCAL SEPTEMBER 30,2023

Supplemental Schedule II

**COMMENTS/FOOTNOTES**


Ref. Schedule	Column	Line Number	Comments/Footnotes		
V	2019 - 2023	11	This line includes a transfer to the City of Kerrville and Ingram for each of the years. The transfer for FY 2023 totaled \$1,362,174		
V	2019 - 2023	18	Capital Contributions, FY 2019: \$354,663 Capital Contributions, FY 2020: \$279,482 Capital Contributions, FY 2021: \$215,638 Capital Contributions, FY 2022: \$421,054 Capital Contributions, FY 2023: \$685,853		
Supp. Schedule 1		2	Texas Pro Sound and Video	\$	6,623
			Kerrville Lead		2,803
			Whataburger		1,500
			So Fast Printing, Inc.		40,607
			Strengthgear, Inc.		1,538
			Ingram ISD		2,020
			Texas Lions Camp, Inc.		1,000
			Kerr County Stock Show		1,250
			Inlighten		1,483
			Bat City, Inc.		8,421
			Arcadia Live, Inc		2,500
			Jam Broadcasting		5,540
			Hill Country Community Journal		5,723
			Kerrville Area Chamber		2,400
			Kerrville Daily Times		5,800
			Uppercase Design Group		7,574
			Peterson Health Foundation		2,500
			Hill Co Crisis Council		2,150
			Executive Woman's Club of Kerrville		1,000
			Hill Country Charity Ball		2,500
			Ducks Unlimited Inc		1,220
			Hal Peterson Middle School		1,000

Company Name: KERRVILLE PUBLIC UTILITY BOARD  
Reporting Period: FISCAL SEPTEMBER 30, 2023

**Signature Page**

I certify that I am the responsible official of Kerrville Public Utility Board;  
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 October 1, 2021 to September 30, 2023 inclusive.

4/22/2024  
Date

  
Signature

General Manager/CEO  
Title

Address: 2250 Memorial Blvd.  
Kerrville, TX 78028

Phone: 830-257-3050

Alternative contact regarding this report:

Name: Jill Cook  
Title: Accounting Supervisor

Address: 2250 Memorial Blvd.  
Kerrville, TX 78028

Phone: 830-257-3050