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NON-INVESTOR-OWNED TRANSMISSION SERVICE PROVIDERS IN ERCOT

EARNINGS REPORT

ΟF

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: Reporting Period:

KERRVILLE PUBLIC UTILITY BOARD

FISCAL SEPTEMBER 30, 2023

General Questions Page 1 of 2

GENERAL QUESTIONS

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

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

 State the name, title, <u>phone number</u>, <u>email address</u>, 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

2250 Memorial Blvd.

Kerrville, TX, 78028

4a. State the name, title, <u>phone number, email address</u>, 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

2250 Memorial Blvd.

Kerrville, TX 78028

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

	Last <u>Case</u>	Current <u>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

TRANSMISSION RETURN

Reporting Period: FISCAL SEPTEMBER 30,2023

Schedule I

(151,747)

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	127,649
TOTAL TRANSMISSION REVENUES	127,649
Expenses:	
Transmission O&M Expenses	129,238
Transmission Depreciation & Amortization Expenses	150,157
Transmission Non-FIT Taxes	-
Transmission FIT	<u></u>
Other Transmission Expenses	
TOTAL TRANSMISSION EXPENSES	279,396

Rate Base--Reporting Period

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

	orting Period ending: FISCAL SEPTEMBI Accounts	,								From Schedule III Column (7)	
		Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
count #	Description	Schedule	Company	Transfer			Related Expenses	Electric	Texas	to Transmission	Transmission
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ECTRIC	PLANT IN SERVICE:				· ', · · · · ·			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	· ``\;'
angible	Plant										
01	Organization	B-1	_	_	-			_	_	0.00%	_
02	Franchise and Consents	B-1	_	_	_			_	_	0.00%	_
03	Miscellaneous Intangible Plant	B-1	_	_	_			_	_	0.00%	_
	-										
	Total Intangible Plant		-	-	-			-	-	0.00%	-
	duction										
	Land & Land Rights	B-1	-	-	-	-	-	-	-	0.00%	-
	Structures and Improvements	B-1	-	-	-	-	-	-	-	0.00%	-
	Boiler Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-
313/	Engines/Engine Driven Gen.	B-1	-	-	-	-	-	-	-	0.00%	_
	Turbogenerator Units	B-1	-	-	-	-	-	-	-	0.00%	-
	Accessory Electric Equip.	B-1	-	-	-	-	-	-	-	0.00%	-
16/116	Misc. Power Plant Equip.	B-1	-	-	-	-		-	-	0.00%	-
	Total Steam Production		-	-	-	-	_	-	-	0.00%	-
clear P	roduction										
	Land & Land Rights	B-1	_	-	_	_	-	_	_	0.00%	_
	Structures and Improvements	B-1	_	_	_	_		_	_	0.00%	
	Reactor Plant Equipment	B-1	_	_	_	_	_	_	_	0.00%	_
	Engines/Engine Driven Gen.	₿-1	_	_	_	_	_	_	_	0.00%	_
	Turbogenerator Units	B-1	_	-	_	_	_	_	_	0.00%	
	Accessory Electric Equip.	B-1	_	_	_	_	_	_	_	0.00%	_
26	Misc. Power Plant Equip.	B-1	-	-	-	-	-	_	-	0.00%	-
	Total Nuclear Production		-	-	-	-	-	_	_	0.00%	-
draulic	Production										
30	Land & Land Rights	B-1	_	-	_	_	_		_	0.00%	_
31	Structures and Improvements	B-1	_	_	_	_	_	_	_	0.00%	_
32	Reserviors, Dams, and Waterways	B-1	_	_	_	_		_	_	0.00%	•
33	Water Wheels, Turbines, & Generators	B-1	_	_				_	_	0.00%	-
34	Accessory Electric Equipment	B-1	_	_		_		-	_	0.00%	_
35	Miscellaneous Power Plant Equip.	B-1	_	_	_	_	_	-	-	0.00%	_
36	Roads, Railroads, and Bridges	B-1	-	-		-	-		-	0.00%	-
	Total Hydraulic Production		-	_	-	-	-	-	-	0.00%	-
har Dro	duction										
11 6 1 710 140	Land & Land Rights	B-1								0.0001	
41	Structures and Improvements	B-1	-	-	-	-	-	-	-	0.00%	-
41 42	Fuel Holder, Producer & Acc	B-1 B-1	-	-	-	-	-	-	-	0.00%	-
42 43	Prime Movers	В-1 В-1	-	-	-	-	-	-	-	0.00%	-
43 44	Generators	в-1 В-1		-	-	-	-	-	-	0.00%	-
		B-1 B-1	-	-	-	-	-	-	-	0.00%	-
345	Accessory Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-

Rate Base--Reporting Period

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

Cocount # Description Schedule Company		orting Period ending: FISCAL SEPTEMBEI Accounts	I QU, ZUZU								From Schedule III Column (7)	
Miles Power Plant Equipment B-1	Account #				•	Total	Non-Regulated or Non-Electric				Percentage	Aliocation to Transmissio
Total Production Plant Total Plant Total Production Plant Total Plant Total Production Plant Total Pla					(2)	(3)			(6)	(7)	(8)	(9)
Total Flority Total Flority Fl	346	Misc. Power Plant Equipment	B-1	-	-	-	-	•	-	-	0.00%	-
Section Transmission Plant		Total Other Production		-	-	-	-	u.	-	-	0.00%	-
		Total Production Plant		-	-	-	-	-	-	-	0.00%	-
Structures and Improvements	lectric T	ransmission Plant										
36391743 Salzion Enginered 5-1 3,728,388 3,729,388 3,729,388 0,00% 3,729,388 3,729,388 0,00% 3,729,388 3,729,388 0,00% 3,729,388 3,729,388 0,00% 3,729,388 3,729,388 3,729,388 0,00% 3,729,388	350/150	Land and Land Rights	B-1			-	-	-	-	-	0.00%	-
353/163 Salation Equipment B-1 3,729,388 3,729,388 0,00% 0,00% 3,729,388 0,00% 0,0	\352	Structures and Improvements	B-1			-	-	-	-	-	0.00%	-
Towers and Flutures B-1			B-1		3,729,388	3,729,388	-	-	3,729,388	3,729,388	0.00%	3,729,38
					-,,				- · · · -	-	0.00%	-
1,000 1,00						_	_		_	_	0.00%	_
1,3771/57 Undergound Conductions						_	_	_	_	_		_
Underground Conductors B-1 26,972 26,972 0 0 26,972 26,972 0,00%												_
Total Electric Transmission Plant 26,972 28,972 0 0 26,972 26,972 0.00%						-	-	•				
Total Electric Transmission Plant		2		26,972		26,972	ō	0	26,972	26,972		-
Second Second Structures and Improvements B-1 24,838 24,838 - 24,838 24,838 0,00%		Total Electric Transmission Plant		26,972	3,729,388	3,756,360	-	-	3,756,360	3,756,360	-	3,729,38
Second Second Structures and Improvements B-1 24,838 24,838 - 24,838 24,838 0,00%	laciteia D	infeituation Blant										
Second Content			D 4	24 929		24 929			24 838	24 838	0.00%	_
1862/162 Station Equipment B-1 16,466,114 (2,680,683) 13,785,431 - 13,785,431 13,785,431 13,785,431 16,28% (2,680,683) 13,785,431 - - - - - -							-	_				_
Storage Baffery Equipment B-1 14,301,848 14,301,848 - - - - - 0.00% 3686/165 O.H. Conductors & Fixtures B-1 14,301,848 14,301,848 - - 14,301,848 14,301,848 0.00% 3686/165 O.H. Conductors & Devices B-1 15,173,562 15,173,562 - - 15,173,562 15,173,562 0.00% 3686/165 O.H. Conductors & Devices B-1 12,72,575 1,272,575 1,272,575 1,272,575 1,272,575 0.00% 3686/165 O.H. Conductors & Devices B-1 1,7095,393 1,7095,393 - 1,272,575 1,272,575 0.00% 3687/167 U.G. Conductors & Devices B-1 17,095,393 17,095,393 - 17,095,393 17,095,393 0.00% 3687/168 Line Transformers B-1 17,095,393 17,095,393 - 17,095,393 17,095,393 0.00% 3697/169 Services B-1 5,317,718 5,317,718 - 5,317,718 5,317,718 0.00% 3797/170 Meters B-1 2,596,822 2,506,822 - 2,506,822 2,506,822 0.00% 3797/173 Street Lights B-1 73,732 73,732 - 73,732 73,732 0.00% 3797/173 Street Lights B-1 73,732 73,732 - 73,732 73,732 0.00% 3797/173 Street Lights B-1 73,732 73,732 - 73,732 73,732 0.00% 3797/173 Street Lights B-1 73,732 73,732 - 80,412,450 80,412,450 0.00% 3797/173 Street Lights B-1 73,732 - 84,168,810 84,168,810 0.00% 3797/173 Street Lights B-1 1,048,705 84,168,810 - 84,168,810 84,168,810 0.00% 3797/174 Street Lights B-2 1,236,756 1,238,756 1,238,756 1,238,756 1,238,756 3899 Land and Land Rights B-2 2,260,447 2,280,447 2,280,447 2,280,447 3990 Structures and Improvement & B-2 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,833 3,709,834 3,804,778 3,804,778 3,804,778 3,804,778 3,804,778 3,804,778 3,804,778 3,804,778 3,804,778 3,804,778 3,80		•			(0.000.000)		-	_				(2,680,68
14,301,848 14,301,848 14,301,848 0.00%				16,466,114	(2,680,683)	13,780,431	-	-	13,769,431	13,703,431		(2,000,00
15,173,562 15,173,562 15,173,562 0.00%		2				-	•	-	-	44 004 040		•
1,272,575 1,27							-	-				-
Second S	365/165	O.H. Conductors & Devices	B-1	15,173,562			-	-				-
17,095,393 17,095,393 17,095,393 17,095,393 17,095,393 17,095,393 17,095,393 17,095,393 17,095,393 17,095,393 0.00% 3699/169 Services	366/166	Underground Conduits	B-1	1,272,575			-	-		-1		-
Septices Services Septices	367/167	U.G. Conductors & Devices	B-1	8,624,336		8,624,336	-	-				-
Second Production, Transmission, & Distribution B-2 156,771	\368/168	Line Transformers	B-1	17,095,393		17,095,393	-	-	17,095,393	17,095,393	0.00%	-
Sample S	\369/169	Services	B-1	2,235,230		2,235,230	-	-	2,235,230	2,235,230	0.00%	-
Install. on Customer Prem. B-1 2,506,822 2,506,822 - - 2,506,822 2,506,822 0,00%						5,317,718	_	_	5,317,718	5,317,718	0.00%	-
1.000 1.00							_	-	2.506.822	2,506,822	0.00%	-
Total Electric Distribution Plant 83,093,133 (2,680,683) 80,412,450 - 80,412,450 80,412,450 0 (2,680,681) 83,120,105 1,048,705 84,168,810 - 84,168,810 84,168,810 0 1,048,101,11 Right to Use - Equipment & Transportation B-2 1,238,756 1,2				2,000,020		-,,	_	_	· · · ·	· · · ·	0.00%	_
Total Production, Transmission, & Distribution 83,120,105 1,048,705 84,168,810 - 84,168,810 84,168,810 0 1,048,105 84,168,810 - 84,168,810 84,168,810 0 1,048,105 84,168,810 - 84,168,810 84,168,810 0 1,048,105 84,168,810 1 1 1,048,105 84,168,810 1 1 1,0		•		73,732		73,732	-	-	73,732	73,732		-
Selectric General Plant 156,771		Total Electric Distribution Plant		83,093,133	(2,680,683)	80,412,450	-	-	80,412,450	80,412,450	0	(2,680,683
Right to Use - Equipment & Transportation				83,120,105	1,048,705	84,168,810	-	-	84,168,810	84,168,810	0	1,048,70
Subscription Assets B-2 1,238,756	Electric G											
1389 Land and Land Rights B-2 228,047 228,047 - - 228,047 228,047 1390 Structures and Improvements B-2 5,291,419 5,291,419 - 5,291,419 5,291,419 1391/191 Office Furniture & Equip. B-2 3,709,833 3,709,833 - 3,709,833 3,709,833 1392/192 Transportation Equipment B-2 3,693,778 3,693,778 - 3,693,778 3,693,778 1393/193 Stores Equipment B-2 127,889 127,889 - 127,889 127,889 1395/195 Laboratory Equipment B-2 124,841 124,841 - 124,841 124,841	1101.1	Right to Use - Equipment & Transportation	B-2	156,771		156,77 1						-
Structures and Improvements B-2 5,291,419 5,29	101.11	Subscription Assets	B-2	1,238,756		1,238,756						
390 Structures and Improvements B-2 5,291,419 5,291,419 - 5,291,419 5,291,419 391/191 Office Furniture & Equip. B-2 3,709,833 3,709,833 - 3,709,833 3,709,833 392/192 Transportation Equipment B-2 3,693,778 - - 3,693,778 3,693,778 393/193 Stores Equipment B-2 127,889 127,889 - - 127,889 127,889 394/194 Tools, Shop & Garage Equip. B-2 278,227 - - 278,227 278,227 395/195 Laboratory Equipment B-2 124,841 124,841 - - 124,841 124,841	389	Land and Land Rights	B-2	228,047		228,047	-	•	228,047	228,047		-
391/191 Office Furniture & Equip. B-2 3,709,833 3,709,833 - 3,709,833 3,709,833 392/192 Transportation Equipment B-2 3,693,778 - - 3,693,778 3,693,778 393/193 Stores Equipment B-2 127,889 127,889 - 127,889 127,889 394/194 Tools, Shop & Garage Equip. B-2 278,227 - - 278,227 278,227 395/195 Laboratory Equipment B-2 124,841 124,841 - - 124,841 124,841	390		B-2	5,291,419		5,291,419	-		5,291,419	5,291,419		-
392/192 Transportation Equipment B-2 3,693,778 3,693,778 - - 3,693,778 3							-	-	3,709,833	3,709,833		-
393/193 Stores Equipment B-2 127,889 127,889 - 127,889 127,889 394/194 Tools, Shop & Garage Equip. B-2 278,227 278,227 - 278,227 278,227 395/195 Laboratory Equipment B-2 124,841 124,841 - 124,841 12		• •					_	_				-
394/194 Tools, Shop & Garage Equip. B-2 278,227 278,227 278,227 278,227 278,227 395/195 Laboratory Equipment B-2 124,841 124,841 124,841 124,841							_	-				-
395/195 Laboratory Equipment B-2 124,841 124,841 124,841 124,841							_	_				_
and the contract of Edulation		· • - · ·					-					_
399/190 Power ∪perated ⊑quipment 5-2 1,334 1,334 1,334 1,334		* * *					-	-		•		_
	1396/196	Power Operated Equipment	D-2	1,504		1,004	-	-	1,004	1,504		-

Rate Base--Reporting Period

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	11 50, 2025								Column (7)	
		Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
Account #	Description	Schedule	Company (1)	Transfer (2)	(3)	or Non-Efectric [6]	Related Expenses (5)	Electric (6)	Texas (7)	to Transmission (8)	Transmission (9)
397/197	Communication Equipment	B-3	2,097,410	(1,048,705)	1,048,705			1,048,705	1,048,705	50.00%	(1,048,705
	Misc. Equipment	B-2	108,168	(1,010,100)	108,168	-	-	108,168	108,168	00.0070	-
	Total Electric General Plant		17,056,693	(1,048,705)	16,007,988	-	-	16,007,988	16,007,988		(1,048,70
OTAL EL	ECTRIC PLANT IN SERVICE		100,176,798	-	100,176,798	-	-	100,176,798	100,176,798		-
CCUMUL	ATED DEPRECIATION & AMORTIZATIO	ON									
Steam Pro											
	Land & Land Rights	B-5		-	-	-	-	-	-	-	-
1311/111	Structures and Improvements	B-5		_	-	-	-	-	-	-	-
A312/112	Boiler Plant Equipment	B-5	-		-	-	_	-	-	-	-
A313/	Engines/Engine Driven Gen.	B-5	-	-	-	-	-	-	-	-	-
4314/114	Turbogenerator Units	B-5	-	-	-	-	-	-	-	-	-
	Accessory Electric Equip.	B-5	-	-	-	-	-	-	-	-	-
\316/116	Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	-	-	-
	Total Steam Production		-	-	-	-	-	-	-	-	-
	roduction										
	Land & Land Rights	B-5	-	-	-	-	-	-	-	-	-
	Structures and Improvements	B-5	-	-	-	-	-	-	-	-	-
	Reactor Plant Equipment	₿-5	-	-	-	-	-	-	-	-	-
323/123	Engines/Engine Driven Gen.	B-5	-	-	-	-	-	-	-	-	-
	Turbogenerator Units	B-5	-	-	-	-	•	-	-	-	-
	Accessory Electric Equip.	B-5	-	-	-	-	-	-	-	-	-
\326	Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	-	-	-
	Total Nuclear Production		-	-	-	-	-	-	-	-	-
	Production										
\330	Land & Land Rights	B-5	-	-	-	-	-	-	-	-	-
\331	Structures and Improvements	B-5	-	-	-	-	-	-	-	-	-
\332	Reserviors, Dams, and Waterways	B-5	-	-	-	-	-	-	-	-	-
\333	Water Wheels, Turbines, and Generators		-	-	-	-	-	-	-	-	-
\334	Accessory Electric Equipment	B-5	-	-	-	-	-	-	-	-	-
\335 \336	Miscellaneous Power Plant Equip. Roads, Railroads, and Bridges	B-5 B-5	-	-	-	-	-	-		-	-
1,000	Total Hydraulic Production	5 0									
	Total Hydrauno Froduction		_	_	_	-	-	-	-	-	_
Other Pro											
4340	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	-	-		-	-	-	-		-

Rate Base--Reporting Period

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									Column (7)	
		Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
ccount#	Description	Schedule	Company	Transfer		or Non-Electric	Related Expenses	Electric	Texas	to Transmission	Transmission
	<u> </u>		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
345	Accessory Plant Equipment	B-5	u u		_	_	-	_	_	_	-
346	Misc. Power Plant Equipment	B-5		_	_	_	_	_	-		
, , ,	most coup. Tank Equipmont	2 0									
	Total Other Production		-	-		-	-	-			-
	Total Production Plant		-	-	•	-	-	-	-	-	-
lectric Tr	ransmission Plant										
350/150	Land and Land Rights	B-5	-	-		_	-	-	-	-	_
352	Structures and Improvements	B-5	-	-	-	-	-	-	-	-	-
353/153	Station Equipment	B-5	_	1,217,653	1,217,653	_	-	1,217,653	1,217,653	_	1,217,653
354	Towers and Fixtures	B-5	-		· ´-	_	-	· · · · -		_	· · · -
	Poles and Fixtures	B-5	-		_	_	-	_	_	_	_
356/156	O.H. Conductors & Devices	B-5	-		_	_	_	_	_	_	_
	Undergound Conduit	B-5	_	_	_	_	_	_	_	_	_
358	Underground Conductors	B-5	_	_	_	_	_	_	_		_
359	Roads and Trails	B-5	-	-	-	-	-	_	-	-	-
	Total Electric Transmission Plant		-	1,217,653	1,217,653	-	_	1,217,653	1,217,653	-	1,217,653
ectric Di	istribution Plant										
	Land and Land Rights	B-5	5,351	_	5,351			5,351	5,351		
	Structures and Improvements	B-5	965	-	965	_		965	965	_	_
	Station Equipment	B-5	5,812,402	(946,259)	4,866,143	-	-	4,866,143	4,866,143	16.28%	(946,259)
363		B-5	3,012,402	(340,233)	4,000,140	-	•	4,000,143	4,000,143	10.2078	(340,233
	Storage Battery Equipment	B-5	0.450.450	-	8,158,152	-	-	0.150.150	8,158,152	-	~
	Poles, Towers & Fixtures		8,158,152	-		-	•	8,158,152 e een ooe		-	-
	O.H. Conductors & Devices	B-5	6,660,926	-	6,860,926	-	-	6,660,926	6,660,926	-	-
	Underground Conduits	B-5	932,827	-	932,827	-	-	932,827	932,827	-	-
	U.G. Conductors & Devices	B-5	3,341,032	-	3,341,032	-	-	3,341,032	3,341,032	-	-
	Line Transformers	B-5	9,152,957	-	9,152,957	-	-	9,152,957	9,152,957	-	-
	Services	B-5	2,235,230	-	2,235,230	-	-	2,235,230	2,235,230		•
	Meters	B-5	2,732,864	-	2,732,864	-	-	2,732,864	2,732,864	-	-
371	Install, on Customer Prem.	B-5	2,072,804	-	2,072,804	-	-	2,072,804	2,072,804	-	-
372	Leased Prop. on Cust. Premises	B-5	- · -	-		7	-	-	<u>.</u>	•	-
373/173	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)
ectric G	eneral Plant										
101.1	Right to Use - Equipment & Transportation	B-5	47,724		47,724	0	0	47,724	47,724	-	
101.11	Subscription Assets		285,213								
389	Land and Land Rights	B-5	-	-	-	0	0	-	-	-	-
390	Structures and Improvements	B-5	2,804,984	-	2,804,984	0	0	2,804,984	2,804,984	-	-
91/191	Office Furniture & Equip.	B-5	2,565,487	-	2,565,487	0	0	2,565,487	2,565,487	-	-
92/192	Transportation Equipment	B-5	1,386,284	-	1,386,284	0	0	1,386,284	1,386,284	-	_
	Stores Equipment	B-5	55,578	-	55,578	ō	0	55,578	55,578	-	-
94/194	Tools, Shop & Garage Equip.	B-5	170,087	-	170,087	Ō	ŏ	170,087	170,087	-	-
	Laboratory Equipment	B-5	67,730	_	67,730	ű	Õ	67,730	67,730	-	_
			0.1.00		3.1.00	~	•	- · · · · · ·	0.,.00		

Rate Base--Reporting Period

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

From Schedule III

Rate Base Accounts Column (7) Reference Total Account Total Non-Regulated Affiliated Total Allocation to Percentage Allocation to Account # Description Schedule Company Transfer or Non-Electric Related Expenses Electric Texas to Transmission Transmission (3) (1) (2) (4) (5) (6) (7) (8) (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)TOTAL ELECTRIC ACCUMULATED DEPREC & AMORT 49,117,554 48,826,990 48,826,990 48,826,990 **NET PLANT IN SERVICE** 51,059,244 51,349,808 51,349,808 51,349,808 Other Rate Base Items Plant Held for Future Use B-6 **Customer Deposits** 0% Reserve for Insurance Payroll Related B-7 Property Related B-7 Other Reserve for Injuries and Damages B-7 **CWIP** B-4 1,574.033 1.574.033 0 1,574,033 1,574,033 0% ADIT & FAS 109 Accounts A281 ADIT-Accelerated Amortization 0% A282 ADIT-Other Property 0% A283 ADIT-Other 0% A190 ADIT 0% Α FAS 109 Regulatory Assets 0% Α FAS 109 Regulatory Liabilities 0% Α ADIT-FAS 109 Related Accts 0% Subtotal 0% Working Capital Cash from Operations B-9 14,383,484 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% Subtolal 15.621.637 15,621,637 15,621,637 15,621,637 **Prepayments** Prepaid Insurance B-10 0% Deposits with other entities B-10 862,368 862,368 0% Deferred Outflows B-10 2,913,000 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% Subtolat 3,647,668 3,647,668 0%

Rate Base--Reporting Period

Schedule II-A

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 Account	ts									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)
Insurar	•		-	i.	-		<u>.</u>	-		0% 0%	-
	Franchise Tax Misc. City/County Taxes		-	-	-	-	-	-	- 	0%	-

O&M Expenses-Reporting Period

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 From Schedule III Account Description Reference Total Account Total Non-Regulated Affiliated Total Allocation to Percentage Allocation to No. Schedule Transfer Company or Non-Electric Related Expenses Electric Texas to Transmission Transmission (1)(2)(3)(4) (5) (6)(7) (8)(9)Power Production Expenses Steam Power Generation Operation 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% Maintenance 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. **Nuclear Power Generation** Operation 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% Mainlenance 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%

Hydralic Generation

Operation

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

Operatio	eporting Period ending: FISCAL SEPTEMBER ns and Mainterance Expenses									From Schedule II]
Account	Description	Reference	Total	Account	Total	Non-Regulated	Affiliated	⊺otal	Allocation to	Percentage	Allocation to
No.	Besonption	Schedule	Company	Transfer			Related Expenses	Electric	Texas	to Transmission	
NO.		Concadic	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A535	Operation Supervision		-	-	-	-	, , , , , ,	-	-	0%	
A536	Water for Power		-	-	-	-	-	-	-	0%	-
A537	Hydralic Expenses		_		-	-	-	_	-	0%	-
A538	Electric Expenses			-		-	-	-	-	0%	-
A539	Misc.Hydralic Gen. Exp.		_	_	-	_	-	-	_	0%	-
A540	Rents		_	_	_	-	_	-	_	0%	-
1010	Subtotal	-	-	-	_	-	-	-	-	0%	-
i											
i	<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.Hydralic Gen. Exp.			-	-	. <u>-</u>	<u> </u>	-	<u> </u>	0%	
	Subtotal	-		-		-	-	-	-	0%	-
l	Other Power Generation										
	<u>Operation</u>									0.07	
A546	Operation Super. & Engin.		-	-	-	-	-	-	-	0%	
A547	Fuel		-	-	-	-	-	-	-	0%	
A549	Misc. Other Power Generation		-	-	-	-	-	-	-	0%	
A550	Rents	_	.			-	 	-	-	0%	
	Subtotal		-	-	-	-	-	-	-	0%	-
	Maintanana										
A551	Maintenance Maintenance Super. & Engin.		_	_	_	_	-	_	_	0%	-
A552	Maintenance of Structures		_	_	_	_	-	_	_	0%	
A553	Maint. Gener. & Elect. Plt.		_		_	_	_	_		0%	
A553	Maint, Misc. Other power		_	_	_	_		-	_	0%	
A354	Subtotal	-	-	-	 -	-				0%	
1	434 (3)(3)										
	Other Power Supply										
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		_	-	-	<u>-</u>				0%	
A555	Subtotal	-	17,876,805		17,876,805	-	-	17,876,805	17,876,805	0%	_
A556	System Control & Load Dispatch		_	_	_	-	-	-	-	-	-
A557	Other		_	-	-	-	-	-	-	-	-
, 1001	Subtotal(Other Power Supply)	-	17,876,805	-	17,876,805	-	-	17,876,805	17,876,805	-	-
	Total Power Production Expense		17,876,305	-	17,876,805	_	-	17,876,805	17,876,805	-	-
Transmi	ission Expense										
2 (01)3114	Operation										
A 560	Operation Super. & Engin.		_	6,545	6,545	_	_	6,545	6,545	16.28%	6,545
A560	operation auper, α ⊏ngin.		-	Q,040	0,040	-		0,0-0	0,0-10	10.2070	V1V TV

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 From Schedule III Account Description Reference Total Account Total Non-Regulated Affiliated Total Allocation to Percentage Allocation to No. Schedule Company Transfer or Non-Electric Related Expenses Electric Texas to Transmission Transmission (1) (2)(3)(4)(5)(6) (7) (8)(9)A561 Load Dispatching 0 0 16.28% A562 Station Equipment 10,846 10,846 10,846 16.28% 10,846 10,846 A563 Overhead Line Expense Ω 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% Subtotal 66.458 66,458 66.458 66,458 66,458 Maintenance A568 Maintenance Super. & Engin. 1.721 1,721 1,721 3.26% 1.721 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 Ö 0% Subtotal 62,781 62,781 62,781 62,781 62,781 **Total Transmission Expenses** 129,238 129,238 129,238 129,238 129,238 Distribution Operation 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 0 Load Dispatching 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 0.00% 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 Π 0 0.00% A588 Misc. Distribution Expenses 602.784 (49,067)553,717 553,717 553,717 8.14% (49,067)A589 Rents 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 Ω 131,304 0 131,304 131,304 0.00% A595 Maint of Line Transformers 5.697 0 5,697 0 5.697 0.00% 5,697 A596 Maint of Street Lights 215 215 0 215 215 0.00% A597 Maint of Meters 77,888 Ö 77,888 0 77,888 77,888 0.00% A598 Maint of Misc. Dist. Plant. 502 502 502 0.00% 502 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

Subtotal (A924)

12-mo. reporting Period ending: FISCAL SEPTEMBER 30, 2023 From Schedule III Operations and Maintenance Expenses Allocation to Allocation to Total Non-Regulated Affiliated Total Percentage Account Description Reference Total Account or Non-Electric Related Expenses to Transmission Transmission Transfer Electric Texas No. Schedule Company (8) (9)(5) (6)(7)(1) (2)(3)(4) 10,955,729 (129, 238)11,084,987 (129, 238)10,955,729 10,955,729 Total Distribution Expenses 28,961,772 28,961,772 28,961,772 28,961,772 Total Prod., Trans., & Dist. Expenses Customer and Information Expenses **Customer Accounts Expenses** 0 28,899 0 0 28.899 28,899 0.00% A901 28,899 Supervision 0 0.00% 0 13,816 13,816 13.816 0 13,816 A902 Meter Reading Expense 547,519 547,519 0 0 547,519 547,519 0.00% 0 A903 Customer Records & Collect. 0 0 46,632 46.632 0.00% 46,632 0 46,632 A904 Uncollectible Accounts 0 D 0.00% 0 A905 Misc. Customer Account Exp. 636.866 636,866 0.00% 636,866 636,866 Subtotal Cust. Service & Information Expense 0 0.00% 0 0 0 A906 Customer Svc. & Infor. 0 63.571 0.00% 63,571 A907 Supervision 63,571 0 63,571 0 0 0 117,381 117,381 0.00% 0 117,381 A908 117,331 Customer Assistance 0.00% 0 30,271 30,271 A909 30,271 0 30,271 0 Inform. & Instruct. Adv. Exp. Q 0.00% A910 0 0 Misc. Cust. Service & Inform. 211,223 211,223 0% 211,223 211,223 Subtotal Sales Expense 0 O 0.00% 0 A911 Supervision 0.00% 1.455 Q 1,455 0 0 1,455 1.455 A912 Demonstrating & Selling Exp. 0 135,358 135,358 0.00% 0 A913 Adverstising Exp. 135,358 0 135,358 0 0 0 0.00% A916 Misc. Sales Exp. 0.00% 0 0 0 A917 Sales Expense 0% 136,813 136,813 136,813 136,813 Subtotal 984,932 984,902 984,902 984,902 Total Cust. Serv., Inform. & Sale Exp. Adminstrative & General Expenses 0.00% 959,743 959,743 959,743 0 0 959,743 A920 Admin. & General Salaries 0 0 0 765,556 765,556 0.00% 0 765,556 A921 Office Supplies 765,556 0.00% 0 O A922 Admin, Exp. Transferred 0 -0 0 530,619 530,619 0.00% A923 530,619 0 530.619 Outside Services 0.00% 0 Ü 46,616 46,616 A924 Property Insurance Exp. 46.616 0 46,616 0.00% 0 O 0 Property Ins.-Prod. Plant 0 0 0.00% Property Ins.-Transmission Plant 0 0.00% 0 0 0 Property Ins.-Distribution 0.00% n 0 0 Property Ins.-Common 0.00% 0 Ð Property Ins.-Other 0 0%

46.616

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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

Operation	ns and Maintenance Expenses									From Schedule II	i
Account	Description	Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
No.		Schedule	Company	Transfer			Related Expenses	Electric	Texas	to Transmission	Transmission
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
t	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		-	Ó	-	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
	Total Admin. & General Expense		4,842,091	-	4,842,091	-	-	4,842,091	4,842,091	-	0
Total Co	mmon Operation & Maintenance		5,826,993		5,826,993	-	-	5,826,993	5,826,993	-	-
Total Op	eration & Maintenance Expense		34,788,765	-	34,788,765	-	-	34,788,765	34,788,765	-	_

Other Expenses--Reporting Period

Public Utility Commission of Texas

Other Production

Detail of Current Year Rate Base & Expenses

Company Name: KERRVILLE PUBLIC UTILITY BOARD

12-mo. reporting Period eriding: FISCAL SEPTEMBER 30, 2023 Other Expenses

Other Ex	penses									Column (7)	
Account	Description	Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
Ю.	} .	Schedule	Company	Transfer		or Non-Electric	Related Expenses	Electric	Texas	to Transmission	Transmission
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Deprecia	ition and Amortization Expense										
Deprecia	ation										
Steam P	roduction										
4310/110	D Land & Land Rights		0	0	0	0	0	0	0	0.00%	0
A311/111	1 Structures and Improvements		0	Ö	0	Ó	0	0	0	0.00%	.0
A312/112	Boiler Plant Equipment.		0	0	0	0	0	0	O	0.00%	Ó
A313/	Engines/Engine Driven Gen.		0	0	0	0	0	0	0	0.00%	0
A314/114	Turbogenerator Units		.0	0	0	0	0	0	0	0.00%	0
A315/116	Accessory Electric Equip.		0	0	0	ū	0	0	0	0.00%	0
A316/116	Misc. Power Plant Equip.		0	0	0	0	0	0	0	0.00%	0
	Total Steam Production		0	0	O.	0	0	0	0	0.00%	0
Nuclear	Production										
A320/120	Land & Land Rights		0	0	.0	0	0	0	0	0.00%	0
A321/121	Structures and Improvements		0	Ó	0	0	0	0	0	0.00%	0
A322/122	2 Reactor Plant Equipment		0	0	0	O	0	0	0	0.00%	0
A323/123	B Engines/Engine Driven Gen.		0	0	0	0	0	0.	0	0.00%	0
A324/124	1 Turbogenerator Units		0	0,	0	0	0	0	0	0.00%	Q
A325/125	Accessory Electric Equip.		0	0	0	Ò	0	0	0	0.00%	0
A326	Misc. Power Plant Equip.		0	0	0	0	0	0	0	0.00%	0
	Total Nuclear Production		0	0	0,	0	0	0	0	0.00%	0
Hydrauli	c Production										
A330	Land & Land Rights		0	0	0	0	0	0	0	0.00%	.0
A331	Structures and Improvements		0	0	0	0	.0	0	0	0.00%	.0
A332	Reserviors, Dams, and Waterways		0	O.	O O	0	0	0	0	0.00%	0
A333	Water Wheels, Turbines, and Generators		-0	0	0	0	0	0	0	0.00%	0
A334	Accessory Electric Equipment		0	C	0	0	0	0	0.	0.00%	0
A335	Miscellaneous Power Plant Equip.		0	0	0	Q	0	0.	0	0.00%	0
A336	Roads, Railroads, and Bridges		0	0	.0	0	0	0	0	0.00%	0
	Total Hydraulic Production		0	0	0	0	0	0	0	0.00%	0

Other Expenses--Reporting Period

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 Exp	porting Period eritang. PISCAL SEPTEMBE Jeogés	jų 30, 2020								Column (7)	
	Description	Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
No.		Schedule	Company	Transfer		or Non-Electric	1	Electric	Texas	to Transmission	1 '
110.		gonodgio	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A340.	Land & Land Rights		0	0	(4)	0	0	0	0	0.00%	
A341	Structures and Improvements		0	ñ	ō	ō	Ö	Ō	0	0.00%	C
A342	Fuel Holder, Producer & Acc		Ö	0	0	0	Ò	0	o	0.00%	C
A343	Prime Movers		ō	Ō	0.	0	0	0	0	0.00%	0
A344	Generators		0	Ō	Ō	0	0	0	0	0.00%	C
A345	Accessory Plant Equipment		0	Ō	0	0	0	0	0	0.00%	C
A346	Misc, Power Plant Equipment		0	0	0	0	0	0	Ö	0.00%	С
	Total Other Production		0	0	0	0	0	0	0	0.00%	0
	Subtotal Electric Production Plant		0	0	0	0	0	0	0	0.00%	0
Electric T	ransmission Pfant		0	0	0	0	0	0	0	0.00%	0
A350/150	Land and Land Rights		0	0	.0	Ó	0	0	0	0.00%	0
A352	Structures and Improvements		0	Ó	Ó	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	Ó	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%	C
A357/157	Undergound Conduit		Ö	0	0	0	0	0	0	0.00%	C
A358	Underground Conductors		0	0	0	0	0	0	0	0.00%	C
A359	Roads and Trails		0	0	0	0	0	0	0	0.00%	.0
	Subtotal Electric Transmission Plant		0	150,157	150,157	0	0	150,157	150,157		150,157
Electric D	Distribution Plant										
A360/160.	Land and Land Rights		-	-	_		-	-	-		-
	Structures and Improvements		-			0	0		-	0.00%	- 240# 474
A362/162	Station Equipment		647,858	(105,471)	542,387	0	0	542,387	542,387	16.28%	(105,471
A363	Storage Battery Equipment			-	<u>.</u>	.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%	-
	Underground Conduits		44,323	<u>~</u>	44,323	0	0	44,323	44,323	0.00%	-
	U.G. Conductors & Devices		295,295	-	295,295	0	0	295,295	295,295	0.00%	-
	Line Transformers		529,284	-	529,284	0	0	529,284	529,284	0.00%	-
A369/169			77	-	77	0	0	77	77	0.00%	-
A370/170			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%	-

Other Expenses--Reporting Period

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

From Schedule III Column (7)

Other Expe	enses									Column (7)	
	Description	Reference.	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
No.	•	Schedule	Company	Transfer			Related Expenses	Electric	Texas	to Transmission	Transmission
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A372	Leased Prop. on Cust. Premises	•		-	-	0	0	-	-	0.00%	_
A373/173	Street Lights		2,949	-	2,949	0	0	2,949	2,949	0.00%	-
	Subtotal Electric Distribution Plant		3,333,520	(105,471)	3,228,049	-	-	3,228,049	3,228,049	0	(105,471)
Electric G	eneral Plant										
A101.1	Right to Use - Equipment & Véhicles		21,703	0.00	21,703	0	0	21,703	21,703	0.00%	M
A101.11	Subscription Assets		188,365								
A389	Land and Land Rights		-	0,00	-	0	0	-	-	0,00%	
A390	Structures and Improvements		66,837	0,00	66,837	0	0	66,837	66,837	0.00%	_
A391/191	Office Furniture & Equip.		357,362	0.00	357,362	0	0	357,362	357,362	0.00%	-
A392/192	Transportation Equipment		294,471	0.00	294,471	0	0	294,471	294,471	0.00%	-
A393/193	Stores Equipment		4,264	0.00	4,264	0	0	4,264	4,264	0,00%	-
A394/194	Tools, Shop & Garage Equip.		8,905	0.00	8,905	0	0	8,905	8,905	0.00%	-
A395/195	Laboratory Equipment		3,428	0.00	3,428	0	0	3,428	3,428	0.00%	-
A396/196	Power Operated Equipment			0.00	_	0	0	· -	-	0.00%	-
A397/197	Communication Equipment		89,372	(44,686)	44,686	0	0	44,686	44,686	50.00%	(44,686)
	Misc. Equipment		11,357	0.00	11,357	0	0	11,357	11,357	0.00%	- 1
	Subtotal Electric General Plant		1,046,064	(44,686)	813,013	-	-	813,013	813,013	-	(44,686)
TOTAL DE	PRECIATION & AMORTIZATION		4,379,584	-	4,191,219	-	-	4,191,219	4,191,219	-	-
Taxes Off	er than income Taxes										
Non Reve	nue Related										
	FICA		280,407	0	280,407	0	0	280,407	280,407	0.00%	-
	FUTA		-	-	_	-	-	· <u>-</u>	`-	-	<u>.</u>
ı	Total Federal		280,407	-	280,407	-	-	280,407	280,407	-	-
ı	Property										
ı	Production		-	-	-	-	_	-	-	-	-
	Transmission		-	-	-	-	_	_	-	-	_
l	Transmission Distribution			-	-	-	-	-	_	-	-

Other Expenses--Reporting Period

Public Utility Commission of Texas

Detail of Current Year Rate 8ase & Expenses

Company Name: KERRVILLE PUBLIC UTILITY BOARD

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

From Schedule III Column (7)

Other Exp	penses									Column (7)	
Account No.	Description	Reference Schedule	Total Company	Account Transfer	Total	Non-Regulated or Non-Electric	Affiliated Related Expenses	Total Electric	Allocation to Texas	Percentage to Transmission	Allocation to Transmission
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Total Property		-	-	-	-	_	-	-	-	-
	Unemployment		-	-		-	_	-	-	-	-
	Franchise		1,362,173	-	1,362,173	-	-	1,362,173	1,362,173	0.00%	-
	Use Tax		-	-	-	-	-	-	-	<u>.</u>	-
	Other Non Revenue			-	-	-	-	-	-	-	-
	Payroll		-	-	-	-	-	-	-	_	-
	Total Other Non Revenue		-	-	-	-	-	-	-	-	-
Total Nor	n Revenue Related		1,642,580	-	1,642,580	-	-	1,642,580	1,642,580	-	-
Revenue	Related										
<u>Taxes</u>											
	Sales		-	-	-	-	-	-	-	-	-
	Public Utility Commission		-	-	-	-	-	-	-	-	-
	Occupational Street Rental		-	-	-	-	-	-	-	-	-
Total Rev	enue Related		-	_	-	-	-	-	-	-	-

Total Taxes Other Than Income Taxes

Federal Income Taxes

Return on Rate Base

Deduct: Synchron

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 Expenses--Reporting Period

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

From Schedule III

Other Exp	enses									Column (7)	
	Description	Reference	Total	Account	Total	Non-Regulated	Affiliated	Total	Allocation to	Percentage	Allocation to
No.		Schedule	Company	Transfer	Total	or Non-Electric	1 1	Electric	Texas	to Transmission	Transmission
		"""	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Other Addition 2			<u></u>	(4)	<u> </u>	(0)	(0)	(//	1 (0)	(3)
1	Other Addition 3										
	Taxable Component of Return										
	Tax Factor										
	Federal Income Taxes Before Adjust.										
<u> </u>	Deduct:										
	ITC Amertization										
	Amort, of Excess(Deficient) Taxes										
	Federal income Taxes										
Other Iten	18										
	Interest On Customer Deposits		-	_	_	_	-	_	_	_	_
	Decomissioning Expense		-	-	-	-	-	-	-	-	-
Other Rev	renues								·		
	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

Rate Base from Previous Commission Order

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 15,6
Company Name: KERRVILLE PUBLIC UTILITY BOARD 15,640

Production CEN E-1 CEN E-1 CEN E-1 CEN	ccount #	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)	% Alfocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) =(5) / (2)	% Total (9) = (6) + (7) + (8
Today Comparation GEN B-1 GEN	LECTRIC	PLANT IN SERVICE:									•		
Production CEN E-1 CEN E-1 CEN E-1 CEN													
Semiliant Semi	301												
Total Interrigible Plant	302												
## Production GEN GE	03	Miscelaneous intangible Plant	GEN	8-1									
Diff Care Rights GEN 6-1		Total intangible Plant			Ö	-	-	-	0	0%	0%	0%	0%
1/11 Studentes and Improvements GEN B-1				£									
21/12 Bolier Part Equipment GEN B-1 GEN B-													
Section Sect													
Mist. Power Plant Equip. GEN B-1													
Strict Accession Electric Equip GEN B-1	1.3/												
Misc. Power Plant Equip. GEN B4													
Total Slaam Production													
Lear Production Drizo Land & Land Rights GEN B-1 Canada Land Rights GEN B-1 Canada Land Rights GEN B-1 Canada	16/116	Misc. Power Plant Equip.	GEN	B-1									
Land & Land Rights GEN B-1		Total Steam Production			0	-	-	•	0	0%	0%	0%	09
Structures and Improvements GEN B-1	clear Pr	roduction											
Management Man													
Structures and Improvements GEN	21/121	Structures and Improvements											
Author	2/122	Reactor Plant Equipment											
Accessory Electric Equip. GEN Misc. Power Plant Equip. Total Nuclear Production GEN B-1 Accessory Electric Equip. GEN B-1 Cand & Land & Land Rights GEN B-1 Accessory Electric Equipment GEN B-1 Structures and Improvements GEN B-1 Total Nuclear Production GEN B-1 Accessory Electric Equipment GEN B-1 Total Nydraulic Production GEN B-1 Total Algorithm GEN B-1 Total Rights GEN B-1 GEN B-1 Total Rights GEN B-1 GEN GEN B-1 GEN GEN B-1 GEN B-1 GEN B-1 GEN B-1 GEN GEN B-1 GEN GEN B-1 GEN GEN B-1 GEN GEN GEN GEN GEN GEN GEN GE													
Misc. Power Plant Equip. GEN B-1	24/124	Turbogenerator Units											
Total Nuclear Production	25/125	Accessory Electric Equip.											
raulic Production Land & Land Rights GEN B-1	26	Mişc. Power Plant Equip.	GEN	B-1									
Land & Land Rights GEN B-1		Total Nuclear Production			0	-	-	-	0	0%	0%	0%	0%
Structures and Improvements GEN B-1 Miscellands GEN B-1 Structures and Improvements GEN B-1 Structures and Improvements GEN B-1 Miscellands CEN B-1 Structures and Improvements GEN B-1 Structures and Improvements GEN B-1 Structures and Improvements GEN B-1 Miscellands CEN B-1 Structures and Improvements GEN B-1 Miscellands CEN B-1 Structures and Improvements GEN B-1 Miscellands CEN B-	draulic	Production											
Reserviors, Dams, and Waterways GEN B-1 Water Wheels, Turbines, & Generators GEN B-1 Miscelaneous Power Plant Equip. GEN B-1 Total Hydraulic Production Total Hydraulic Production Cand & Land Rights GEN B-1 Structures and Improvements GEN B-1 Structures and Improvements GEN B-1	30	Land & Land Rights		B-1									
Water Wheels, Turbines, & Generators GEN B-1 Accessory Electric Equipment GEN B-1 Miscelaneous Power Plant Equip. GEN B-1 Total Mydraulic Production GEN B-1 Total Mydraulic Production University of the Common Structures and Improvements GEN B-1 Structures and Improvements GEN B-1 Structures and Improvements GEN B-1 Generators GEN B-1	31	Structures and Improvements	GEN	B-1									
4 Accessory Electric Equipment GEN B-1 5 Miscelaneous Power Plant Equip. GEN B-1 6 Roads, Railroads, and Bridges GEN B-1 Total Hydraulic Production 0 - 0 0% 0% 0% 0% er Production 0 Land & Land Rights GEN B-1 1 Structures and Improvements GEN B-1 2 Fuel Holder, Producer & Acc GEN B-1 3 Prime Movers GEN B-1 4 Generators GEN B-1 5 Accessory Plant Equipment GEN B-1 6 Misc. Power Plant Equipment GEN B-1 6 Misc. Power Plant Equipment GEN B-1	32	Reserviors, Dams, and Waterways	GEN	B-1									
Miscelaneous Power Plant Equip. GEN B-1 Roads, Railroads, and Bridges GEN B-1 Total Hydraulic Production	33	Water Wheels, Turbines, & Generators	GEN	B-1									
Roads, Railroads, and Bridges GEN B-1 Total Hydraulic Production Can Description Land & Land Rights GEN B-1 Structures and Improvements GEN B-1 Fuel Holder, Producer & Acc GEN B-1 Fuel Holder, Producer & Acc GEN B-1 Generators GEN B-1 Accessory Plant Equipment GEN B-1 Misc. Power Plant Equipment GEN B-1 Misc. Power Plant Equipment GEN B-1	34	Accessory Electric Equipment	GEN	B-1									
Total Hydraulic Production or Production Land & Land Rights GEN B-1 Structures and Improvements GEN B-1 Fuel Holder, Producer & Acc GEN B-1 Generators GEN B-1 Accessory Plant Equipment GEN B-1 GEN B-1 Misc. Power Plant Equipment GEN B-1	35	Miscelaneous Power Plant Equip.	GEN	B-1									
Ber Production Land & Land Rights GEN B-1 Structures and Improvements GEN B-1 Fuel Holder, Producer & Acc GEN B-1 Prime Movers GEN B-1 Generators GEN B-1 Accessory Plant Equipment GEN B-1 Misc. Power Plant Equipment GEN B-1	36	Roads, Railroads, and Bridges	GEN	B-1									
Land & Land Rights GEN B-1 Structures and Improvements GEN B-1 Fuel Holder, Producer & Acc GEN B-1 Generators GEN B-1 Generators GEN B-1 Accessory Plant Equipment GEN B-1 GEN B-1 GEN B-1		Total Hydraulic Production			0	-	•	-	٥	0%	0%	0%	0%
Structures and Improvements GEN B-1 Fuel Holder, Producer & Acc GEN B-1 Generators GEN B-1 Generators GEN B-1 Accessory Plant Equipment GEN B-1 GEN B-1 GEN B-1	her Pro	duction											
2 Fuel Holder, Producer & Acc GEN B-1 3 Prime Movers GEN B-1 4 Generators GEN B-1 5 Accessory Plant Equipment GEN B-1 6 Misc. Power Plant Equipment GEN B-1	40	Land & Land Rights	GEN	B-1									
3 Prime Movers GEN B-1 4 Generators GEN B-1 5 Accessory Plant Equipment GEN B-1 6 Misc. Power Plant Equipment GEN B-1	41	Structures and Improvements											
4 Generators GEN B-1 5 Accessory Plant Equipment GEN B-1 6 Misc. Power Plant Equipment GEN B-1	42	Fuel Holder, Producer & Acc											
5 Accessory Plant Equipment GEN B-1 6 Misc. Power Plant Equipment GEN B-1	43	Prime Movers	GEN	B-1									
6 Misc. Power Plant Equipment GEN B-1	44	Generators	GEN	B-1									
	15	Accessory Plant Equipment											
Total Other Production	46												
		Total Other Production			ð	₹.		_	0	0%	0%	0%	09

											Page	2 of 5
	iy Commission of Texas- on Cost of Service approved in Docket N Name: KERRVILLE PUBLIC UTIL				Rate Base from	Previous Com	mission Order					Schedule III-A
	Ending: 1995	FISCAL SEPTEMBER	30, 2023									
		Functionalization Factor	Reference	Total Company	Total Texas	\$ Allocation to	\$ Allocation to	\$ Allocation to	% Allocation to	% Allocation to	% Allocation to	% Total
Account #	Description _.	în last TCOS	Schedule	(1)	Electric (2)	Generation (3)	Transmission (4)	Distribution (5)	Generation (6) = (3) / (2)	Transmission {7} = (4) / (2)	Distribution (8) =(5) / (2)	9) = (6) + (7) + (
	Total Production Plant			o	-	-		0	0%	0%	0%	c
Electric Tr	ansmission Plant											
	Land and Land Rights	TRANS	B-1									
4352	Structures and Improvements	TRANS	B-1									
	Station Equipment	TRANS	B-1									
	Towers and Fixtures	TRANS	B-1									
	Poles and Fixtures	TRANS	B-1									
	O.H. Conductors & Devices	TRANS	B-1									
	Undergound Conduit	TRANS	B-1									
	Underground Conductors	TRANS	B-1									
4359	Roads and Trails	TRANS	B-1									
	Total Electric Transmission Plant			Ö	-	-	-	0	0%	0%	0%	·O
	stribution Plant											
	Land and Land Rights	DIST	B-1									
	Structures and Improvements	DIŞT	B-1									
	Station Equipment	DIST	B-1	2,515,320	2,515,320	-	409,494	2,105,826	0%	16.28%	83.72%	100.00
\363	Storage Battery Equipment	DIST	B-1									
	Poles Towers & Fixtures	DIST	B-1									
	O.H. Conductors & Devices	DIST	B-1									
	Underground Cenduits	DIST	B-1									
	U.G. Conductors & Devices	DIST	B-1									
	Line Transformers	DIST	B-1									
369/169		DIST	B-1									
4370/170		DIST	B-1									
	Install, on Customer Prem.	DIST	B-1 B-1									
	Leased Prop. on Cust. Premises	DIST DIST	8-1 B-1									
	Street Lights	ואוט	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
	uction, Transmission, & Distribution eneral Plant											
	Land and Land Rights	PAYROLL	B-2									
A390	Structures and Improvements	PAYROLL	B-2									
	Office Furniture & Equip.	PAYROLL	B-2									
	Transportation Equipment	PAYROLL	B-2									
	Stores Equipment	PAYROLL	B-2									
4394/194	Tools, Shop & Garage Equip.	PAYROLL	B-2									
4395/195	Laboratory Equipment	PAYROLL	B-2									
	Power Operated Equipment	PAYROLL	B-2									
	Communication Equipment	PAYROLL	B-3	251,570	251,570	-	125,785	125,785	0%	50.00%	50.00%	100.00
4398/198	Misc. Equipment	PAYROLL	B-2									
	Total Electric General Plant			251,570	251,570	Ó	125,785	125,785	0%	50.00%	50.00%	100.009
IOTÀL EL	ECTRIC PLANT IN SERVICE			2,766,890	2,766,890	0	535,279	2,231,611				

Rate Base from Previous Commission Order

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 15,6
Company Name: KERRVILLE PUBLIC UTILITY BOARD

15,640

Test Year Ending: 1995

Rate	Base	Accounts

Rate Base	Accounts											
		Functionalization		Total	Total	\$	\$	\$	%	%	%	%
		Factor	Reference	Company	Texas	Allocation to	Allocation to	Allocation to	Allocation to	Allocation to	Allocation to	Total
Account #	Description	in last TCOS	Schedule	1 45	Electric	Generation	Transmission	Distribution	Generation	Transmission	Distribution	
				(1)	(2)	(3)	(4)	(5)	(6) = (3) / (2)	(7) = (4) / (2)	(8) =(5) / (2)	(9) = (6) + (7) + (8)
CCUMUL	ATED DEPRECIATION & AMORTIZATION	ł										
iteam Pro	duction											
310/110	Land & Land Rights	GEN	B-5	0	-	-	_	0	0%	0%	0%	09
	Structures and Improvements	GEN	B-5						*		• • • • • • • • • • • • • • • • • • • •	
	Boiler Plant Equipment	GEN	B -5									
\313/	Engines/Engine Driven Gen.	GEN	B-5									
	Turbogenerator Units	GEN	B -5									
	Accessory Electric Equip.	GEN	B-5									
1316/116	Misc, Power Plant Equip.	GEN	B-5									
	Total Steam Production			0	-	-	-	0	0%	0%	0,%	0%
luclear Pi	roduction											
320/120	Land & Land Rights	GEN	B-5									
	Structures and Improvements	GEN	B-5									
322/122	Reactor Plant Equipment	GEN	B-5									
1323/123	Engines/Engine Driven Gen.	GEN	B -5									
	Turbogenerator Units	GEN	B-5									
325/125	Accessory Electric Equip.	GEN	B-6									
\326	Misc. Power Plant Equip.	GEN	B-5									
	Total Nuclear Production			0	-	-		Q	0%	0%	0%	0%
lydraulic i	Production											
A330	Land & Land Rights	GEN	B-5									
\331	Structures and Improvements	GEN:	B-5									
332	Reserviors; Dams, and Waterways	GEN	B-5									
4333	Water Wheels, Turbines, and Generators	GEN	B-5									
	Accessory Electric Equipment	GEN	B-5									
\335	Miscellaneous Power Plant Equip.	GEN	B-5									
\33 6	Roads, Railroads, and Bridges	GEN	8 -5									
	Total Hydraulic Production			0	-	-	-	0	0%	0%	0%	0%
Other Proc	duction											
	Land & Land Rights	GEN	B-5									
	Structures and improvements	GEN	B-5									
	Fuel Holder, Producer & Acc	GEN	B-5									
	Prime Movers	GEN	B-5									
	Generators	GEN	B-5									
	Accessory Plant Equipment	GEN	B-5									
	Misc. Power Plant Equipment	GEN	B-5									
	Total Other Production			0	ŗ	-	-	O	0%	0%	0%	0%
	Total Production Plant			٥	-		-	0	0%	0%	0%	0%
lectric Tr	ansmission Plant											-
	Land and Land Rights	TRÁNS	B-5									
	Towers and Fixtures											
A353/153	Structures and Improvements Station Equipment Towers and Fixtures	TRANS TRANS TRANS	B-5 B-5 B-5									

Rate Base from Previous Commission Order

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No. 15,6
Company Name: KERRVILLE PUBLIC UTILITY BOARD
Test Year Ending: 1995 FISCAL SEI

15,640

1630	1	minding.	••
D-4-	D-44	A	

Rate Base	Accounts		·									,
		Functionalization	T	Total	Total	\$.	\$	\$	%	%	%	%
		Factor	Reference	Company	Texas	Allocation to	Allocation to	Allocation to	Allocation to	Allocation to	Allocation to	Total.
Account.#	Description	in last TCOS	Schedule	,	Electric	Generation	Transmission	Distribution	Generation	Transmission	Distribution	(0) - (0) + (7) + (0
	<u></u>			(1)	(2)	(3)	(4)	(5)	(6) = (3) / (2)	(7) = (4) / (2)	(8) =(5) / (2)	(9) = (6) + (7) + (8)
A355/155	Poles and Fixtures	TRANS	B-5									
	Q.H. Conductors & Devices	TRANS	B-5									
	Undergound Conduit	TRANS	B-5									
A358	Underground Conductors	TRANS	8-5									
A359	Roads and Trails	TRANS	8-5									
	Total Electric Transmission Plant			0	_	-	-	O	0%	0%	0%	0%
Electric Di	stribution Plant											
	Land and Land Rights	DIST	B-5									
	Structures and Improvements	DIST	B- 5									
	Station Equipment	DIST	B-5									
A363	Storage Battery Equipment	DIST	B-5									
	Poles, Towers & Fixtures	DIST	B-5									
		DIST.	B-5									
	O.H. Conductors & Devices		B-5									
	Underground Conduits	DIST										
	U.G. Conductors & Devices	DIST	B-5									
	Line Transformers	DIST	B-5									
A369/169		DIST	B-5									
A370/170		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%
Electric G	eneral Plant											
A389	Land and Land Rights	PAYROLL	B-5									
A390	Structures and Improvements	PAYROLL	B-5									
	Office Furniture & Equip.	PAYROLL	B-5									
	Transportation Equipment	PAYROLL	B-5									
	Stores Equipment	PAYROLL	B-5									
	Tools, Shop & Garage Equip.	PAYROLL	B-5									
	Laboratory Equipment	PAYROLL	B-5									
	Power Operated Equipment	PAYROLL	B-5									
		PAYROLL	B-5									
	Communication Equipment		B-5									
A398/198	Misc, Equipment	PAYROLL	B- -3.									
	Total Electric General Plant			0	-	-	-	0	0%	0%	0%	. 0%
TOTAL EL	EGTRIC ACCUMULATED DEPREGIATION	I		ű	-	-		0	0%	0%	0%	0%
NET PLAN	IT IN SERVICE			2,766,890	2,766,690	0	535,279	2,23,1,611				
Other Rate	e Base Items											
	Plant Held for Future Use		B-6	N/A N/Á								
	Customer Deposits			IWA								
	Reserve for Insurance			N/A								
	Payroll Related	PAYROLL	B-7	Ŋ/Á								
	Property Related	NETPLANT	B-7	N/A								
	-											

Rate Base from Previous Commission Order

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 15,6
Company Name: KERRVILLE PUBLIC UTILITY BOARD 15,640

Test Year Ending: 1995

Pate	Raca	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 & FA	S 109 Accounts											
A281	ADIT-Accelerated Amortization			N/A								
A282	ADIT-Other Property			N/A								
A283 A190	ADIT-Other- ADIT			N/A N/A								
A	FAS 109 Regulatory Assets			N/A N/A								
A	FAS 109 Regulatory Liabilities			N/A								
A	ADIT-FAS 109 Related Accts			N/A								
	Subtotal			N/A								
Working (
	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								
	Miscellaneous Deferred Debits		B-10 B-10	N/A N/A								
	Sales Tax		B-10 B-10	N/A N/A								
	Delica Tex		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 RA	ATE BASE			2,766,890	2,766,890	0	535,279	2,231,611				

O&M Expenses from Previous Commission Order

Public Utility Commission of Texas

Transmission Cost of Service approved in Docket No.

15,640

Company Name: Test Year Ending: 1995 KERRVILLE PUBLIC UTILITY BOARD

FISCAL SEPTEMBER 30, 2023

Operations and Maintenance Expenses Functionalization Total Total S \$ % % % Factor Reference Company Texas Allocation to Allocation to Allocation to Allocation to Allocation to Allocation to Total Description in last TCOS Schedule Electric Generation Transmission Distribution Transmission Distribution Account Generation (1) (8) = (5) / (2) (9) = (6) + (7) + (8)(2) (3) (4) (5) (6) = (3) / (2)(7) = (4) / (2)Power Production Expenses Steam Power Generation Operation 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 Ů 0.00% 0.00% 0.00% 0.00% Maintenance Maint, Super, & Eng. GEN A510 A511 Maint, of Structures: GEN Maint, of Boiler Plant GEN A512 Maint, of Electric Plant GEN A513 A514 Maint, of Misc. Steam Plant GEN 0.00% Subtotal 0.00% 0.00% 0.00% A515 Electricity Used by Gas Dept. Ð 0 0 0 0 0.00% 0.00% 0.00% 0.00% **Nuclear Power Generation** Operation A517 Operation Supervision GEN Nuclear Fuel-Direct A518 GEN Coolants and Water GEŅ A519 A520 Steam Expenses GEN A523 Electric expenses GEN A524 Misc. Nuclear Power Expenses GEN A525 Rents-Allocable GEN Subtotal 0.00% 0.00% 0 0 0 0.00% 0.00% Maintenance 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 ۵ 0 0 0.00% 0.00% 0.00% 0.00% 0 Hydralic Generation Operation GEN A535 Operation Supervision Á536 Water for Power GEN A537 Hydralic Expenses GEN GEN A538 Electric Expenses A539 Misc.Hydralic Gen. Exp. GEN A540 Rents GEN ä Subtotal ٥ 0 0 0 0.00% 0.00% 0.00% 0.00%

O&M Expenses from Previous Commission Order

Public Utility Commission of Texas

Transmission Cost of Service approved in Docket No:

15,640

Company Name: Test Year Ending: 1995 KERRVILLE PUBLIC UTILITY BOARD

FISCAL SEPTEMBER 30, 2023

Operations and Maintenance Expenses Functionalization Total Total \$ \$ % % % Reference Company Texas Allocation to Allocation to Allocation to Allocation to Allocation to Allocation to Total Factor Account in last TCOS Schedule Electric Generation Transmission Distribution Generation Transmission Distribution Description (1) (3) (4) (5) (6) = (3) / (2)(7) = (4) / (2)(2)(8) = (5) / (2) (9) = (6) + (7) + (8)Power Production Expenses <u>Maintenance</u> A541 Maint. Supervision GEN A542 MainL of Structures GÊN A543 Maint, of Reservoirs, Dams, & Waterways GEN A544 Maint, of Electric Plant GEN A545 Maint, of Misc.Hydralic Gen. Exp. GEN 0.00% Subtotal 0 0 ū 0 0 0.00% 0.00% 0.00% Other Power Generation Operation A546 Operation Super. & Engin. GEN A547 GEN A549 Misc. Other Power Generation GEN A550 Rents GEN 0 0.00% 0.00% Subtotal 0 0 0 0 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 0.00% 0.00% 0.00% 0.00% Other Power Supply A555 Purchased Power Demand GEN Purchased Power Direct GEN Net Trans, Expense-Recon, Fuel GEN Off System Sales Credit GEN A555 Subtotal A556 System Control & Load Dispatch ĢEN A557 Other GEN Subtotal(Other Power Supply) 0 0 0.00% 0.00% 0.00% 0.00% **Total Power Production Expense** Ð 0 0 0 0.00% 0.00% 0.00% 0.00% Transmission Expense Operation 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% Overhead Line Expense A563 TRANS 0 0.00% A564 TRANS Underground Line Expense 0 0.00% A565 Wheeling Expense DIST 0 0.00% A566 Misc. Transmission Expense 17,259 **TRANS** 8.14% A567 Rents TRANS 0 0.00% 49.525 Subtotal Maintenance A568 Maintenance Super. & Engin. TRANS 2,077 3.26% A569 Maint, of Structures **TRANS** 0.00% 6,633 A570 Maint, of Station Equipment **TRANS** 16,28% A571 TRANS Maint, of Overhead Lines 0.00%

D&M Expenses from Previous Commission Order

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No:
Company Name: KERRYLLE PUBLIC UTILITY BOARD

15,640

Test Yea	r Ending: 1995	FISCAL SEPTEMBER	30, 2023									
	ns and Maintenance Expenses		,									
Account		Functionalization Factor in last TCOS	Reference Schedule	Total Company	Total Texas Electric	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (3)	% Allocation to Transmission (7) = (4) (12)	% Allocation to Distribution	·% Total
Power P	roduction Expenses			(1)	(2)	(3)	1 (4)	(5)	(6) = (3) / (2).	{7} ≈ (4) / (2)	(8) =(5) / (2)	(9) = (6) + (7) + (8)
A572	Maint, o' Underground Lines	TRANS					-			0.00%		
A573	Maint, of Misc, Trans.Plant	TRANS					- 240			0.00%		
	Subtotal						8,710					
	Total Transmission Expenses						58,235					
Distribut												
A COA	Operation Operation Super: & Engin.	DIST		110 507	110 607			02 592		16.28%	92 720/	100.00%
A580 A581	Load Dispatching	DIST		110,587 38,957	110,587 38,957			92,583 32,615		16.28%	83.72% 83.72%	
A582	Station Expense	DIST		48,646	48,646			40,726		16.28%	83.72%	
A583	Overhead Line Expense	DIST		575	575			575		0,00%	100.00%	
A584	Underground Line Expense	DIST		351	35.1			351		0.00%	100.00%	
A585	Street Light & Signal Systems	DIST		21,716	21,716			21,716		0.00%	100,00%	100.00%
A586	Meter Expenses	DIST		90,333	90,333			90,333		0.00%	100.00%	
A587	Customer Installation Expense	DIST		30,539	30,539			30,539		0.00%	100.00%	
A588	Misc. Distribution Expenses	DIST		212,032	212,032			194,773		8.14%	91.86%	
A589	Rents Subtotal			0 553,73 6	0 553,736			50 4,2 11		0.00%	100.00%	100.00%
	Majntenance											
A590	Maintenance Super.& Engin.	ÐIST		63,793	63,793			61,716		3,26%	96.74%	100,00%
A591	Maint, of Structures	DIST		Q	0			· <u>-</u>		0.00%	0.00%	100,00%
A592	Maint, of Station Equipment	DIST		40,746	40,746			34,113		16.28%	83.72%	
Á593	Maint, of Overhead Lines	DIST		512,308	512,308			512,308		0.00%	100.00%	100,00%
A594	Maint, of Underground Lines	DI\$T		60,803	60,803			60,803		0.00%	100.00%	
A595	Maint. of Line Transformers	DIST		47,160	47,160			47,160		0.00%	100.00%	
A596	Maint of Street Lights	DIST		322	322			322		0.00%	100.00%	
A597	Maint, of Meters	DIST		4,841	4,841			4,841		0.00%	100.00%	
A598	Maint, of Misc. Dist. Plant. Subtotal	DIST		15,964 745,937	15,964 745,937			15,964 737,227		0.00%	100,00%	100.00%
	Total Datribution Expenses			1,299,673	1,299,673	0	0	1,241,438				
	Total Prod., Trans., & Dist. Expenses			1,299,673	1,299,673	0	58;235	1,241,438				
Custome	er and Information Expenses											
	Ourtains Amazunta Fire											
4004	Customer Accounts Expenses	DIST										
A901 A902	Supervision Meter Reading Expense	DIST										
A903	Customer Records & Collect	DIST										
A904	Uncollectible Accounts	DIST										
A905	Misc, Customer Account Exp.	DIST										
	Subtotal			0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	Cust. Service & Information Expense											
A906	Customer Svc. & Infor.	DIST										
A907	Supervision	DIST										
A908	Customer Assistance	DIST DIST										
A909	Inform, & Instruct, Adv. Exp.	DIQ1										

O&M Expenses from Previous Commission Order

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No:
Company Name: KERRVILLE PUBLIC UTILITY BOARD

15,640

Company Name: Test Year Ending: 1995

	ns and Maintenance Expenses	LIDOUR OCT. TEMBELL	30, 2020								
Account	Description	Functionalization Factor in last TCOS	Reference Company Schedule (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)
	roduction Expenses										
Á910	Misc. Cust, Service & Inform. Subtotal	DIST	0.	0	0	0	0	0.00%	0.00%	0.00%	0.00%
A911 A912 A913 A916 A917	Sales Expense Supervision Demonstrating & Selling Exp. Adverstising Exp. Misc. Sales Exp. Sales Expense Subtotal	DIST DIST DIST DIST DIST	0	o	0	o	0	0.00%	0.00%	0.00%	0.00%
									·		
	Total Cust. Serv., Inform. & Sale Exp.		0	0	0	0	0	0.00%	0:00%	0.00%	0.00%
A925 A926 A927 A928 A928 A927 A928 A929 A930 A931 A932	Admin. & General Expenses Admin. & General Salaries Office Supplies Admin. Exp. Transferred Outside Services Property InsProd. Plant Property InsProd. Plant Property InsDistribution Property InsOther Subtotal (A924) Injuries & Damages Pensions & Benefits Franchise Requirements Regulatory Commission Dúplicate Charges Misc. General Expense Rents Maint. of General Plant		0	ņ	0	0	ò	0:00%	0.00%.	0.00%	0.00%
	Total Admin. & General Expense		0	0	0	0	0	0.00%	0.00%	0.00%	0,00%
Total Co	mmon Operation & Maintenance		٥	Œ	0	0	0	0:00%	0.00%	0.00%	0.00%
Total Op	eration & Mainterance Expense		1,299,673	1,299,673	0	58,235	1,241,438				

Public Utility Commission of Texas

Other Expenses from Previous Commission Order

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

Company Name: KER

KERRVILLE PUBLIC UTILITY BOARD

Test Year Ending: 1995

Test Year En Other Expen		FISCAL SEPT	EMBEK:	30, 2023								
Ouler Expen	565	Functionalization	Г Т	Total	Total	\$	\$	\$	%	%	%	%
		Factor	Reference	Company	Texas		Allocation to		Allocation to	Allocation to	Allocation to	Total
Account	Description	in last TCOS	Schedule	ounipality	Electric		Transmission		Generation	Transmission	Distribution	TOLE
			0,41,141,0	(1)	(2)	(3)	(4)	(5)	(6) = (3) / (2)	(7) = (4) / (2)		(9) = (6) + (7) + (8)
Depreciation	n and Amortization Expense	<u> </u>	·				1		(4) (4)	1-1. 1.3:7 <u>-</u> 6-	(-) (-) (-)	(9) (9) (1) (0)
Depreciation	n											
Steam Prod	uction											
A310/110	Land & Land Rights	GEN										
A311/111	Structures and Improvements	GEŃ										
A312/112	Boiler Plant Equipment,	GEN										
A313/	Engines/Engine Driven Gen.	GEN:										
A314/114	Turtogenerator Units	GEN										
A315/115	Accessory Electric Equip.	GEN										
A316/116	Misc Power Plant Equip.	GEN										
	Total Steam Production			0	c	o o	0	Ö	0,00%	0.00%	0.00%	0,00%
Nuclear Pro-	duction											
A320/120	Land & Land Rights	GEN										
A321/121	Structures and Improvements	GEN										
A322/122	Reactor Plant Equipment	GEN										
A323/123	Engines/Engine Driven Gen.	GEN										
A324/124	Turtogenerator Units	GEN										
A325/125	Accessory Electric Equip.	GEN										
A326	Misc Power Plant Equip.	GEN										
	Total Nuclear Production			Đ	С	0.	0	0	0.00%	0.00%	0.00%	0.00%
Hydraulic Pr	roduction											
A330	Land & Land Rights	GEN										
A331	Strudures and Improvements	GEN										
A332	Reserviors, Dams, and Waterways	GEN										
A333	Water Wheels, Turbines; and Generators	GEN										
A334	Accessory Electric Equipment	GEN										
A335	Miscallaneous Power Plant Equip	GÉN										
A336	Roads, Railroads, and Bridges	GEN										
	Total Hydraulic Production			G	0). O	Θ	0	0.00%	0.00%	0.00%	0.00%
Other Produ	iction											
A340	Lanc & Land Rights	GEN										
A341	Structures and Improvements	GEN										
A342	FuelHolder, Producer & Acc	GEN										
A343	Prima Movers	GEN										
A344	Generators	GEN										
A345	Accessory Plant Equipment	GEN										
A346	Misc Power Plant Equipment	GEN										
	Total Other Production			o	0	0	0	0	0.00%	0.00%	0.00%	0.00%
	Total Electric Production Plant			O O	0	٥. ا	0	0.	0.00%	0.00%	0.00%	0.00%
Electric Trac	namission Plant											
A350/150	Lanc and Land Rights	TRANS										
	*	•										

Other Expenses from Previous Commission Order

Public Utility Commission of Texas

Transmission Cost of Service approved in Docket No: 15, Company Name: KERRVILLE PUBLIC UTILITY BOARD Company Name:

15,640

Test Year Ending: 1995

Test Year En		FISCAL SEP	LEMBER	30, 2023								
Other Expens	505	Functionalization		Total	Total	\$	s	\$ 1	%	.%	%	%
			1	1 .			1 ''	1 ' 1	Allocation to	Allocation to	Allocation to	Total
l		Factor	Reference		Texas		Allocation to				Distribution	1000
Account	Cescription	in last TCOS	Schedule	l .	Electric		Transmission	1 . 1	Generation	Transmission		(9) = (6) + (7) + (8)
D:	and Amortization Expense		<u></u>	(1)	(2)	(3)	(4)	(5)	(6) = (3) / (2)	(7) = (4) / (2)	(0) -(3) / (2)	$(a) = (0) \cdot (1) \cdot (0)$
A352	Structures and improvements	TRANS										
A353/153	Station Equipment	TRANS										
A354	Towers and Fixures	TRANS										
A355/155	Poles and Fixtures	TRANS										
A356/156	O.H. Conductors & Devices	TRANS										
A357/157	Undergound Conduit	TRANS										
A358	Underground Conductors	TRANS										
A359	Roads and Trais	TRANS										
	Total Electric Transmission Plant			0	0	0	0	0	0,00%	0.00%	0.00%	0.00%
Electric Dist	ribution Plant											
A360/160	Land and Land Rights	DIST										
A361/161	Structures and improvements	DIST										
A362/162	Station Equipment	DIST										
A363	Storage Battery Equipment	DIST										
A364/164	Poles Towers & Fixtures	DIST										
A365/165	O.H. Conductors & Devices	DIST										
A366/166	Underground Conduits	DIST										
A367/167	U.G. Conductors & Devices	DIST										
A368/168	Line Transformers	DIST										
A369/169	Services	DIST										
A370/170	Meters	DIST										
A371	Install, on Customer Prem.	DIST										
A372 A373/173	Leased Prop. or Cust. Premises	DIŞT DIST										
ASTSILIS	Street Lights	ыы										
	Total Electric Distribution Plant			0	0	0	. 0	0	0.00%	0,00%	0.00%	0.00%
Electric Gen	eral Plant											
A389	Land and Land Rights	PÁYRÓLL										
A390	Structures and improvements	PAYROLL										
A391/191	Office Furniture & Equip.	PAYROLL										
A392/192	Transportation Equipment	PAYROLL										
A393/193	Stores Equipment	PAYROLL										
A394/194	Tools, Shop & Garage Equip.	PAYROLL										
A395/195	Laboratory Equipment	PAYROLL										
A396/196	Power Operated Equipment	PAYROLL										
A397/197	Communication Equipment	PAYROLL										
A398/198	Misc. Equipment	PAYROLL										
	Total Electric General Plant			0	٥	0	0	0	0.00%	0.00%	0.00%	0.00%
TOTAL DEP	RECIATION & AWORTIZATION			D	C) 0	0	0	0.00%	0.00%	0.00%	0.00%
Taxes Other	than Income Taxes		N/A									
Дол Reveriu	s Related		N/A N/A									
	FICÁ		N/A N/A									
1	- I see F											

Public Utility Commission of Texas

Other Expenses from Previous Commission Order

Allocation to Allocation to Allocation to

Generation Transmission Distribution

(4)

\$

(5)

%

Allocation to

Generation

(6) = (3) / (2)

%

Allocation to

Transmission

(7) = (4) / (2)

%

Allocation to

Distribution

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

Company Name: KERRVILLE PUBLIC UTILITY BOARD

FISCAL SEPTEMBER 30, 2023

Total

Company

(1)

Total

Texas

Electric

(2)

(3)

Test Year End	ding: 1995	FISCAL SEPTEMBER :				
Other Expens	es					
		Functionalization				
		Factor	Reference			
Account	Description	in last TCOS	Schedule			
	· ·					
Depreciation	and Americation Expense					
	FUTA		N/A			
			N/A			
	Total Federal		N/A			
			N/A			
	Property		<u>N/A</u>			
	Production		N/A			
	Transmission		<u>N/A</u>			
	Distribution		N/A			
	General		<u>N/A</u>			
			N/A			
	Total Property		N/A			
			N/A			
	Unemployment		<u>Ņ/A</u>			
!	Franchise		N/A			
	Use Tax		N/A			
			N/A			
	Other Non Revenue		<u>N/A</u>			
			<u>N/A</u>			
	Payrol)		N/A			
			N/A			
	Total Other Non Revenue		N/A			
			N/A			
Total Non Re	venue Ralated		N/A			
	2.4		N/A			
Revonue Rel	ated		N/A			
l			N/A			
<u>Taxes</u>	Sales		N/A N/A			
	Public Utility Commission		N/A			
	Occupational Street Rental		N/A			
	Occupational Street Kental		N/A			
Total Revenu	o Bolitad		N/A			
I Ofat Wever	ie Relateu		N/A			
Total Tayes	Other Than Income Taxes		Ň/A			
TOTAL FUNDS	Otto Han hoome 1984s		N/A			
Federal Inco	ma Tares		N/A			
Legoraringo	the tares		N/A			
	Return on Rate Base		N/A			
	(total) at / take Date		N/A			
	Deduct [*]		N/A			
	Synchronized Interest		N/A			
1	ITC Amortization		N/A			
1	Amort, of Excess(Deficient) Taxes		N/A			
1	Other Deduction 1		N/A			
1	Other Deduction 2		N/A			
l	Other Deduction 3		N/A			
l			N/A			
	Add		N/A			
	Depreciation Addback		N/A			
	Meas and Entertainment		N/A			
1	Other Addition 1		N/A			

Schedule III-C

%

Total

(8) = (5) / (2) | (9) = (6) + (7) + (8)

Other Expenses from Previous Commission Order

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

N/A

Other Expense	5											
		Furictionalization		Total	Total	\$	\$	\$	%	%	%	%
		Factor	Reference	Company	Texas	Altocation to	Allocation to	Allocation to	Allocation to	Allocation to	Aflocation to	Total
Account	Description	in last TCQ\$	Schedule		Electric	Generation	Transmission	Distribution	Generation	Transmission	Distribution	
			l I	(1)	(2)	(3)	(4)	(5)	(6) = (3) / (2)	(7) = (4) / (2)	(8) = (5) / (2)	(9) = (6) + (7) + (8)
Depreciation a	and Amortization Expense											
	Other Addition 2		N/A									
	Other Addition 3		<u>N/A</u>									

<u>N/A</u> Taxable Component of Return N/A Tax Factor N/A N/A Federal Income Taxes Before Adjust. N/A NΑ Deduct: N/A ITC Amortization N/A Amort, of Excess(Deficient) Taxes N/A N/A Federal Income Taxes N/Α N/A Other Items N/A N/A Interest On Customer Deposits N/A Decomissioning Expense GEN N/A N/A Other Revenues N/A N/A Other Transmission Revenues (detail) TRANS NA example: Short Term Transmission NΑ NIA Other Revenues (detail) N/A examples: Pole Rental, ROWs, etc. NΙΑ NΑ Subtotal Other Revenues

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>		Wholesale Transmission
1 2	Return (from Sched.I)	(\$151,747)
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:

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:

The final order for this docket was issued on:

15640 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

ie	Fiscal Year:	2019	2020	2021	2022	Reporting Period 2023
1	Operating Revenues	\$41,954,848	\$41,672, 9 78	\$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	
5	- Tax Expense	\$0	\$0,432,180	\$0,036,200	\$3,631,162 \$0	\$4,085,113
6	Tan Expando	Ψ0.		 	\$ U	\$0
7	Operating Return	\$3,472,120	\$2,553,497	\$3,234,956	\$2,492,682	C2 244 074
8	oporating restain	ψυ, τες	Ψ2,555,437	\$0,234,900	92,492,00Z	\$3,341,871
9	- Interest on Long-Term Debt	\$112,979	\$103,015	\$121,087	\$123.812	\$127,298
10	- Interest Expense-Other	\$0	\$100,013	\$121,087	\$123,612	\$127,290 \$D
11	- Other Deductions	\$1,366,227	\$1,300,515	\$1,321,074	\$1,397,273	\$1.312,778
12	Other Buddellerie	91,000,221	<u>Ψ1,300,313</u>	31,321,014	\$1,397,273	\$1,312,770
13	Operating Margins	\$1,992,914	\$1,149,967	\$1,792,795	\$971,597	\$1 004 70E
14	oporating mongino	Ψ1,002,517	Ψ1, 143,301	\$1,792,795	166,116ф	\$1,901,795
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	яо \$0	\$0 \$0
18	+ Extraordinary Items	\$354,663	<u>\$279,482</u>	\$215, 6 38	\$421,054	\$685,853
19	and dark and the state of the s		<u> </u>	Ψ2 13,030	9421,004	9000,000
20	Net Income or Margins	\$3,002,086	\$1,893,312	\$2,272,638	\$1,874,078	\$4,335,985
21	Trac mooning or morging	φα,ουΣ,υσο	Ψ1,000,012	ΨΕ,Ε12,000	\$1,074,076	\$ 4,33 0,960
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		10.04	12.10	19.01	0.03	10.54
26	Principal & Interest Payments	\$530,543	\$530.448	\$531,055	\$531,325	\$531,197
27	Thropal of Morott Lymondo	Ψ000,010	Ψ300 ₁ -140	\$551,055	\$331,323	\$931,187
28	DSC	11.98	10.23	11,20	11.01	16.09
29	Modified DSC	11.31	9.71	10.80	10.22	16.09
30	Operating DSC	10.08	8.83	10.30	9,31	
	[X] Indicate here if footnote or comment relating				9.31	11.51

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

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	\$3,680,000	\$3,269,000	52,847,000
3		#70 400 TOO	<u> </u>	\$75,804,078	\$77,267,156	\$81,181,141
4	Capitalization	\$72,422,782	\$73,924,094	\$75,004,070	\$77,207,130	ψ01,101,141
5 6 7	Total Assets	\$82,383,090	\$83,872,347	\$91,630,935	\$96,897,12 1	\$110,316,847
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		404 704 475	MNO 440 004	000 000 DEA	\$96,471,846	\$101,750,831
13	Tolal Utility Plant	\$84,724.176	\$89,143,894	\$92,223,254	φ 90,47 1,040	\$101,750,651
14 15	General Funds/Total Utility Plant	0.00%	0.00%	0.00%	0.00%	0.00%
16	General Funds/Total Office Flant	0.0076	Q.00 A	5.00%	0.0070	*****
17	Capital Credits Retired	\$0	\$0	\$0	\$0	\$0
18	Gagilai Grodilo Florii da					
19	Relirements/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		00 040 005	A 605 700	CO AEA ACO	\$5,673,939	\$7,974,990
23	Plant Additions	\$9,218,905	\$4,635,766	\$6,454,463	30,073,333	\$1,314,330
24 25	Additions/Total Utility Plant	10.88%	5.20%	7.00%	5.88%	7.84%
26	Additions/Total Othity Frant	10.0070	0.2070		***	
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				00.048/	400.000/	405 500/
32	Internally Generated Funds / Construction	67.72%	114.88%	90.31%	100.90%	105.59%
	[X] Indicate here if footnote or comment relating	j to this schedule is inci	uded on Supplemental So	medue II.		

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 2	RUS 2% Notes-Quarterly	N/A	N/A	N/A	2.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
3	RUS 5% Notes-Monthly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	50	\$0	0.00%	0.000%
5	RUS 5% Notes-Quarterly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
7	CFC/TBC Notes												
8	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	50	\$0	\$0	0.00%	0.000%
9	XX	XXXXXXX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
10	XX	XXXXXXX	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	XXXXXXXX	0.000%		\$0	\$0	50	\$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	XXXXXXX	XX	XX/XX/XX	5,000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
16	XX	XXXXXXX	XX	XX/XX/XX	10.000%		\$0	\$0	\$0	\$0	\$0	0,00%	0.000%
17 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/XXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
20	XX	XXXXXXXX	XX	XX/XX/XX XX/XX/XX	0.000%		\$0 \$0	\$0 \$0	50	\$0	\$0	0.00%	0.000%
21	XX	XXXXXXX	XX	XXXXXXXX	0.000%		50	16.14	\$0	\$0	\$0	0.00%	0.000%
22	xx	XXXXXXXX	XX	XXXXXXXX	0.000%		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	0.00%	0.000%
23	XX	XX/XX/XX	XX	XXXXXXX	0.000%		\$0	\$0	\$0	30	\$0	0.00%	0.000%
24	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		50	\$0	\$0	\$0	\$0	0.00%	0.000%
25	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		50	50	\$0	\$0	\$0	0.00%	0.000%
26	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		50	\$0	\$0	\$0	\$0	0.00%	0.000%
27	XX	XX/XX/XX	XX	XXXXXXXX	0.000%		50	50	\$0	\$0	\$0	0.00%	0.000%
28	XX	XX/XXX/XX	XX	XX/XX/XX	0.000%		50	80	80	\$0	\$0	0.00%	0.000%
29	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	80	\$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	so	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	XXXXXXXX	XX	XXXXXXXXX	0.000%		\$0	-\$0	\$0	\$0	so	0.00%	0.000%
34	XX	XXXXXXX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
35	XX	XX/XXXXX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
36	XX	XXXXXXXX	XX	XXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
37	XX	XXXXXXXX	XX	XXXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
38	XX	XX/XX/XX	XX	XXXXXXXXXX	0.000%		80	\$0	\$0	\$0	\$0	0.00%	0.000%
39	XX	XX/XX/XX	XX	XXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
40	XX XX	XX/XX/XX	XX	XXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
41		XX/XX/XX	XX	XXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0,00%	0.000%
42 43	XX	XXXXXXXX	XX	XXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
44	XX	XX/XX/XX	XX	XX/XX/XX XX/XX/XX	5.000%		\$0 \$0	\$0	\$0	\$0 \$0	\$0	0.00%	0.000%
45	XX	XXXXXXXXX	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	0.00%	0.000%
47	XX	XX/XX/XX	XX	XX/XXX/XX	0.000%		50	\$0	\$0	50	\$0	0.00%	0.000%
48		- Sandaria	3465	CALLANTA	N. WWW (II)		90	400	100	40			
49	Subtotal-CFC/TBC Notes										\$0	0.0%	0.00%

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
	FFB Notes												
10	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	XXXXXXX	0.000%		SO	\$0	\$0	80	\$0	0.00%	0.000%
3	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		SO	50	\$0	50	\$0	0.00%	0.000%
4	XX	XX/XX/XX	XX	XXXXXXXXX	0.000%		SO	\$0	\$0	50	\$0	0.00%	0.000%
5	XX	XX/XX/XX	XX	XXXXXXX	5.000%		\$0	\$0	\$0	50	\$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	XXXXXXXXX	XX	XX/XX/XX	0.000%		SO	50	\$0	\$0	\$0 \$0	0.00%	0.000%
3	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		SO	\$0 \$0	\$0 \$0	\$0	\$0	0.00%	0.000%
4	XX	XX/XX/XX	XX	XXXXXXXX	0.000%		\$0 \$0	50	50	\$0	\$0	0.00%	0.000%
5	XX	XX/XX/XX	XX	XX/XXXXX	0.000%		\$0	50	\$0	\$0	\$0	0.00%	0.000%
6 7	XX	XX/XX/XX	XX	XXXXXXXX	0.000%		50	50	\$0	\$0	\$0	0.00%	0.000%
8	XX	XX/XX/XX XX/XX/XX	XX	XXX/XXX/XXX	0.000%		50	50	\$0	50	\$0	0.00%	0.000%
9	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	50	\$0	\$0	\$0	0.00%	0.000%
10	xx	XX/XX/XX	XX	XX/XX/XX	0.000%		SO	\$0	\$0	\$0	\$0	0.00%	0.000%
11	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		SD	\$0	\$0	\$0	\$0	0.00%	0.000%
12	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	50	\$0	50	\$0	0.00%	0.000%
13	XX	XX/XX/XX	XX	XX/XXX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
14	XX	XX/XX/XX	XX	XX/XXX/XX	0.000%		\$0	\$0	\$0	50	\$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	50	\$0	\$0	\$0	0.00%	0.000%
17	XX	XXXXXXXXX	XX	XXXXXXXXXX	0.000%		\$0	50	\$0	\$0	\$0	0.00%	0.000%
18	XX	XXXXXXXXX	XX	XXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
19	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		50	\$0	50	\$0	\$0	0.00%	0.000%
20	XX	XX/XXX/XX	XX	XXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
21	XX	XX/XX/XX	XX	XXXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
22	XX	XX/XXX/XXX	XX	XXXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
23	XX	XX/XXX/XXX	XX	XXXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
24	XX	XX/XX/XX	XX	XXXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
25	XX	XXXXXXXXX	XX	XXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
26	XX	XX/XX/XXX	XX	XXXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
27	XX	XX/XX/XX	XX	XXXXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
28	XX	XX/XX/XX	XX	XXXXXXX	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	\$0	\$0	0.00%	0.000%
31	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	30	\$0	\$0	\$0	0.00%	0.000%
32 33	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		30	50	-30	30	- 30	0.00%	0.00076
34	Subtotal-FBB Notes										\$0	0.0%	0.00%
35	Subtotal-FBB Notes										-	0.070	5.55 //
36	Other Notes/Leases												
37	XX	XXXXXXXX	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	XXXXXXX	XX	XX/XXXXXX	0.000%		50	SO	\$0	\$0	\$0	0.00%	0.000%
40	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	SO	\$0	SO	\$0	0.00%	0.000%
41	XX	XX/XX/XX	XX	XXXXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
42	XX	XX/XX/XX	XX	XX/XXXXX	0.000%		\$0	\$0	\$0	\$0	\$0	0.00%	0.000%
43	7.44	20,000,000			3,433					. 3.5			
44 45	Subtotal-Other Notes/Le	eases									\$0	0.0%	0.00%
46 47	Total Long-Term Debt										\$0	0.0%	0.00%

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
19	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	SO	\$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%		50	\$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%		50	\$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/XXXXX	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 16	XX XX	XX/XX/XX	XX	0.000%		\$0	\$0 \$0	\$0	0.00%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		50	50	\$0 \$0	0.00%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		50	\$0	\$0	0.00%	0.000%	0.000%
19	xx	XXXXXXXX	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	XXXXXXXX	XX	0.000%		\$0	so	\$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	SO	\$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	XXXXXXXX	XX	0.000%		\$0	50	\$0	0.00%	0.000%	0.000%
27	XX	XXXXXXXXX	XX	0.000%		SO	\$0	\$0	0.00%	0.000%	0.000%
28	XX	XX/XXX/XX	XX.	0.000%		SO	\$0	\$0	0.00%	0.000%	0.000%
29	XX	XX/XXXXXX	XX	0.000%		so	\$0	\$0	0.00%	0.000%	0.000%
30	XX	XX/XXXXXX	XX	0.000%		\$0	50	\$0	0.00%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	50	\$0	0.00%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		50	50	\$0	0.00%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	SO	\$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/XXX/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	50	\$0	0.00%	0.000%	0.000%
42	XX	XX/XX/XX	XX	0.000%		\$0	50	\$0	0.00%	0.000%	0.000%
43	XX	XXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
44	XX	XX/XXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
45 46	XX XX	XXXXXXXX	XX	0.000%		\$0	\$0 \$0	\$0 \$0	0.00%	0.000%	0.000%
47	XX	XX/XXXXX XX/XXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
48	xx	XXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
49	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
50	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
						200	-	-			

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	XXX/XXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
2	XX	XXXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
3	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
- 4	XX	XXXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
5	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
6	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
7	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
8	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
9	XX	XX/XXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
10	XX	XXXXXXXX	XX	0.000%		\$0	\$0	SO	0.00%	0.000%	0.000%
11	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
12	XX	XXXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
13	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
14	XX	XXXXXXX	XX	0.000%		SD	\$0	\$0	0.00%	0.000%	0.000%
15	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
16	XX	XXXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
17	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
18	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		SO	\$0	\$0	0.00%	0.000%	0.000%
20	XX	XX/XXXXX	XX	0.000%		SO	\$0	\$0	0.00%	0.000%	0.000%
21	XX	XX/XXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
22	XX	XX/XXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
23	XX	XXXXXXXXX	XX	0.000%		50	\$0	\$0	0.00%	0.000%	0.000%
24	XX	XXXXXXXX	XX	0.000%		50	\$0	\$0	0.00%	0.000%	0.000%
25	XX	XX/XXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
26	XX	XX/XXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
27	XX	XXXXXXXX	XX	0.000%		80	\$0	\$0	0.00%	0.000%	0.000%
28	XX	XX/XXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
29	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
30	XX	XXXXXXXXX	XX	0.000%		50	SD	\$0	0.00%	0.000%	0.000%
31	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
32	XX	XXXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
33	XX	XX/XXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
34	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
35	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
36	XX	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
37	xx	XXXXXXXX	XX	0.000%		\$0	\$0	\$0	0.00%	0.000%	0.000%
38	00	ANAMA	^^	0.00074		30	- OU	- 0	0.00%	U.UUUM	0.00076
39 40	Total							\$2,847,000	100.0%		3,156%
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. Reportin	g Period			
	_,			Wholesale
Ref.		Lìne		Transmission
Schedule	Column	Number	Description	Amount
		N/A		

B. Prospective Period

Ref. Line Transmission
Schedule Column Number Description Amount

N/A

Company Name: Reporting Period:

KERRVILLE PUBLIC UTILITY BOARD

FISCAL SEPTEMBER 30,2023

Normalization Adjustments to Revenue

N/A

Schedule IX

Company Name: Reporting Period:

KERRVILLE PUBLIC UTILITY BOARD FISCAL SEPTEMBER 30,2023

Supplemental Schedule I

Summary of Substantive Rule 25.77 Expenditures

Line		Description	Total Electric	Wholesale T <u>ransmissi</u> on	FERC Account No.
1		Business gifts and Entertainment	\$0	\$0	-
2	Х	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	51,821	0_	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 V	Column 2019 - 2023	Line Number 11	Comments/Footnotes This line includes a transfer to the City of Kerrville and Ingram for each of the years. The transfer for 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. Sch	nedule 1	2	Texas Pro Sound and Video Kerrville Lead Whataburger So Fast Printing, Inc. Strengthgear, Inc. Ingram ISD Texas Lions Camp, Inc. Kerr County Stock Show Inlighten Bat City, Inc. Arcadia Live, Inc Jam Broadcasting Hill Country Community Journal Kerrville Area Chamber Kerrville Daily Times Uppercase Design Group Peterson Health Foundation Hill Co Crisis Council Executive Woman's Club of Kerrville Hill Country Charity Ball Ducks Unlimited Inc Hal Peterson Middle School	\$ 6,623 2,803 1,500 40,607 1,538 2,020 1,000 1,250 1,483 8,421 2,500 5,540 5,723 2,400 5,800 7,574 2,500 2,150 1,000 2,500 1,220 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 therin 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