



## **Filing Receipt**

**Filed Date - 2025-07-10 12:46:59 PM**

**Control Number - 58210**

**Item Number - 4**

**PROJECT NO. 58210**

|                                 |          |                                  |
|---------------------------------|----------|----------------------------------|
| <b>REVIEW OF §§25.235-237 –</b> | <b>§</b> | <b>PUBLIC UTILITY COMMISSION</b> |
| <b>INTERIM FUEL ADJUSTMENTS</b> | <b>§</b> |                                  |
| <b>FOR UTILITIES OUTSIDE</b>    | <b>§</b> | <b>OF TEXAS</b>                  |
| <b>OF ERCOT</b>                 | <b>§</b> |                                  |

**PROPOSAL FOR PUBLICATION OF AMENDMENTS  
TO §§25.235, 25.236, AND 25.237**

The Public Utility Commission of Texas (commission) proposes amendments to 16 Texas Administrative Code (TAC) §25.235 (relating to Fuel Costs – General), §25.236 (relating to Recovery of Fuel Costs), and §25.237 (relating to Fuel Factors).

The proposed amendments will implement Public Utility Regulatory Act (PURA) §36.203 as revised by House Bill (HB) 2073 during the Texas 88th Regular Legislative Session. The amended rules will make procedural changes to fuel factor proceedings used by non-ERCOT utilities and create an interim fuel adjustment process for those utilities and reduce the maximum time period covered by fuel reconciliations from three years to two years. Additional changes include revisions to notice requirements for fuel proceedings and the addition of a protest procedure in which certain entities can challenge an interim fuel adjustment or fuel factor. The proposed amendments also update the commission-prescribed fuel reconciliation filing package to conform with current electronic filing practice, revise or remove outdated terms, and require utilities to provide copies of monthly fuel cost report the utility filed in the past 24-month period covered by the fuel reconciliation. The proposed amendments will also amend the title of 16 TAC §25.235 to 16 TAC §25.235, relating to Fuel Costs.

***Growth Impact Statement***

The agency provides the following governmental growth impact statement for the proposed rule, as required by Texas Government Code §2001.0221. The agency has determined that for each year of the first five years that the proposed rules are in effect, the following statements will apply:

- (1) the proposed rules will not create a government program and will not eliminate a government program;
- (2) implementation of the proposed rules will not require the creation of new employee positions and will not require the elimination of existing employee positions;
- (3) implementation of the proposed rules will not require an increase and will not require a decrease in future legislative appropriations to the agency;
- (4) the proposed rules will not require an increase and will not require a decrease in fees paid to the agency;
- (5) the proposed rules will not create a new regulation;
- (6) the proposed rules will expand, limit, or repeal an existing regulation;
- (7) the proposed rules will not change the number of individuals subject to the rule's applicability; and
- (8) the proposed rules will not affect this state's economy.

***Fiscal Impact on Small and Micro-Businesses and Rural Communities***

There is no adverse economic effect anticipated for small businesses, micro-businesses, or rural communities as a result of implementing the proposed rule. Accordingly, no economic impact

statement or regulatory flexibility analysis is required under Texas Government Code §2006.002(c).

### ***Takings Impact Analysis***

The commission has determined that the proposed rules will not be a taking of private property as defined in chapter 2007 of the Texas Government Code.

### ***Fiscal Impact on State and Local Government***

Ana Givens, Director, Financial Review, has determined that for the first five-year period the proposed rules are in effect, there will be no fiscal implications for the state or for units of local government under Texas Government Code §2001.024(a)(4) as a result of enforcing or administering the sections.

### ***Public Benefits***

Ms. Givens has determined that for each year of the first five years the proposed sections are in effect the public benefit anticipated as a result of enforcing the sections will be expedited processes to ensure more timely cost recovery for non-ERCOT utilities. There will not be any probable economic costs to persons required to comply with the rules under Texas Government Code §2001.024(a)(5).

### ***Local Employment Impact Statement***

For each year of the first five years the proposed sections are in effect, there should be no effect

on a local economy; therefore, no local employment impact statement is required under Texas Government Code §2001.022.

### ***Costs to Regulated Persons***

Texas Government Code §2001.0045(b) does not apply to this rulemaking because the commission is expressly excluded under subsection §2001.0045(c)(7).

### ***Public Hearing***

The commission will conduct a public hearing on this rulemaking if requested in accordance with Texas Government Code §2001.029. The request for a public hearing must be received by August 26, 2025. If a request for public hearing is received, commission staff will file in this project a notice of hearing.

### ***Public Comments***

Interested persons may file comments electronically through the interchange on the commission's website. Comments must be filed by August 26, 2025. Comments should be organized in a manner consistent with the organization of the proposed rules and questions for comment. The commission invites specific comments regarding the effects of the proposed rule, including the costs associated with, and benefits that will be gained by, implementation of the proposed rule. The commission also requests any data, research, or analysis from any person required to comply with the proposed rules or any other interested person. The commission will consider the information submitted by commenters and the costs and benefits of implementation in deciding

whether to modify the proposed rules on adoption. All comments should refer to Project Number 58210.

**Each set of comments should include a standalone executive summary as the last page of the filing. This executive summary must be clearly labeled with the submitting entity's name and should include a bulleted list covering each substantive recommendation made in the comments.**

In addition to comments on the proposed rule text, the commission requests comments on the following questions concerning the proposed rules and the new procedures established by HB 2073 (88R):

Existing §25.236(a)(9) authorizes a utility to retain 10% of the margins from an off-system energy sales transaction if certain criteria are met.

1. Should this percentage be adjusted? Why or why not?
2. Should the provision be revised to distinguish separate margins (expressed as a percentage) that an electric utility may retain from off-system sales that are respectively applicable to electric utilities that are dispatched in a power market operated by an independent system operator (ISO) outside of ERCOT and those that are not? (I.E., An electric utility being dispatched by an outside-ERCOT ISO may retain X% of margins from

off-system sales, an electric utility that is not dispatched by an outside-ERCOT ISO may retain Y% of margins from off-system sales.)

PURA §36.203(b)(3)(A) requires commission rules to ensure any material balance of amounts under-collected or over-collected for eligible electric fuel and purchased power costs is refunded or surcharged to customers through an interim fuel adjustment not later than the 90th day after the date the balance is accrued unless an exception applies.

3. What is the proper threshold for determining a “material balance” for purposes of an interim fuel adjustment? (The proposed rule contains a **4.0% materiality threshold** identical to the threshold used in §25.237 for fuel factors.)

4. Given the 90-day deadline for recovery under §36.203(b)(3)(A), what time period is appropriate to reasonably expect an electric utility to be capable of filing an interim fuel adjustment application? (I.E., Taking into account the time necessary for a utility to close their books and make a true-up determination regarding whether deferred fuel balances places the utility in a state of material over- or under-recovery.)

5. At what point does a utility determine that it incurs (“accrues”) a fuel balance for purposes of an interim fuel adjustment? (I.E., Given the lag time in providing monthly fuel reports to the commission and based on a utility’s accounting practices, what is the method for determining when a material under-recovery or over-recovery has accrued?)

6. Given the introduction of the interim fuel adjustment by HB 2073 (88R), should §25.237(f), which concerns emergency revisions to a fuel factor, be deleted or revised? (i.e., Does an interim fuel adjustment eliminate the need for emergency revisions to the fuel factor?)

PURA §36.203(e) authorizes a customer of the electric utility, a municipality with original jurisdiction over the utility, or Office of Public Utility Counsel (OPUC) to “protest” a fuel factor or interim fuel adjustment. The statute establishes several limitations on such protests, such as the prohibition on prudence of costs being raised as an issue, not requiring a hearing per PURA §36.203(d) unless one of the criteria of PURA §36.203(g) are met, and the additional restrictions on fuel factor protests under PURA §36.203(f).

7. Procedurally, how should a “protest” of a fuel factor or interim fuel adjustment be treated at the commission given the foregoing statutory limitations? Under HB 2073, a person that files a “protest” in the context of a fuel factor or interim fuel adjustment could be classified as a more constrained form of “intervenor” in the proceeding under commission rules. Specifically, an “intervenor” as defined in 16 TAC §22.2(25), relating to Definitions is a party to the proceeding and may accordingly, per 16 TAC §22.102(b), relating to Classification of Parties, “have the right to present a direct case, cross-examine all witnesses, conduct discovery, make oral or written legal arguments, and otherwise fully participate in any proceeding.” This contrasts with the far more limited “*protestor*” defined in 16 TAC §22.2(37) that is **not** a party to the case and may only submit oral or written comments if allowed by the presiding officer per 16 TAC §22.102(c)). However,

given the foregoing statutory boundaries on protests of fuel factors and interim fuel adjustments and the requirement that, for interim fuel adjustments, a material balance be collected from or refunded to customers no later than the 90th day after the date the balance accrues. In the context of these proceedings, consider the following questions.

- a. Is a protest in fuel factor proceeding or of an interim fuel adjustment meant to equate to a motion to intervene? Or should filing a protest mean that the person is *automatically* a party to the (assuming that person is a customer of the electric utility, a municipality with original jurisdiction over the utility, or OPUC)?
  - b. What rights should a person that files a “protest” in a fuel factor proceeding or an in interim fuel adjustment have? (i.e., right to present a direct case, cross-examine witnesses, conduct discovery, etc.)
  - c. Given the time constraints surrounding refunds or collections, should the rights afforded to a person that files a “protest” in an interim fuel adjustment be different than those afforded to a person that files a “protest” in a fuel factor proceeding?
  - d. Should an interim fuel adjustment be eligible for administrative approval under 16 TAC §22.32, relating to Administrative Review, regardless of whether a protest is filed? (Assuming no hearing is required under PURA §36.203(g) and the commission does not otherwise deem a hearing to be necessary).
8. Please provide any additional feedback regarding the statutory deadlines and commission procedures surrounding fuel factor proceedings and interim fuel adjustments.

*Statutory Authority*

The amendments are proposed under Public Utility Regulatory Act (PURA) §14.001, which grants the commission the general power to regulate and supervise the business of each public utility within its jurisdiction and to do anything specifically designated or implied by this title that is necessary and convenient to the exercise of that power and jurisdiction; §14.002, which authorizes the commission to adopt and enforce rules reasonably required in the exercise of its powers and jurisdiction; PURA §14.052, which requires the commission to adopt and enforce rules governing practice and procedure before the commission and, as applicable, practice and procedure before the State Office of Administrative Hearings; PURA §36.201 which, outside of certain circumstances, prohibits the commission from establishing a rate or tariff that authorizes an electric utility to automatically adjust and pass through to the utility's customers a change in the utility's fuel or other costs; PURA §36.203 which authorizes the commission to establish a utility's fuel factor and adjust that fuel factor through an interim fuel adjustment.

Cross Reference to Statute: Public Utility Regulatory Act §14.001, 14.002, 14.052, 36.201, and 36.203.

**§25.235. Fuel Costs—General.**

- (a) **Purpose.** The commission will set an electric utility's rates at a level that will permit the electric utility a reasonable opportunity to earn a reasonable return on its invested capital and to recover its reasonable and necessary expenses, including the cost of fuel and purchased power. The commission recognizes in this connection that it is in the interests of both electric utilities and their ratepayers to adjust charges in a timely manner to account for changes in certain fuel and purchased-power costs. In accordance with~~Pursuant to the~~ Public Utility Regulatory Act (PURA) §36.203 this section establishes a procedure for setting and revising fuel factors and a procedure for regularly reviewing the reasonableness of the fuel expenses recovered through fuel factors.
- (b) **Notice of fuel proceedings.** In addition to the notice required by the Administrative Procedure Act (APA) to be given by the commission, the electric utility is required to give notice of a fuel proceeding at the time the petition is filed. The term "rate class" as used in this subsection means all customers taking service under the same tariffed rate or schedule, or a group of seasonal agricultural customers as identified by the electric utility.
- (1) **Method of notice.** Notice of fuel proceedings ~~must~~will be posted to the utility's website and provided to the OPUC by electronic mail. Notice must also be provided~~given~~ by the electric utility as follows, as applicable:
- (A) Notice in all proceedings involving refunds or~~;~~ surcharges (interim fuel adjustments), or a proposal to change the fuel factor under §25.237 of this title (relating to Fuel Factor), must~~shall~~ be by either:

(i)        one-time publication in a newspaper having general circulation in each county of the service area of the electric utility; or

(ii)        by individual notice to each customer, and by individual notice to all parties that ~~participated~~ in the electric utility's prior fuel reconciliation proceeding;

(B) Notice in all fuel reconciliation proceedings ~~must~~ shall be by:

(i)        publication once each week for two consecutive weeks in a newspaper having general circulation in each county of the service area of the electric utility; and

(ii)        by individual notice to each customer and to all parties that ~~participated~~ in the electric utility's prior fuel reconciliation proceeding.

(2) **Contents of notice.**

(A) All notices required by this section ~~must~~ shall provide the following information:

(i) the date the petition or application was filed;

(ii) a general description of the customers, customer classes (for fuel factors) or rate classes (for interim fuel adjustments), and territories affected by the petition or application;

(iii) the relief requested;

(iv) a statement substantially similar to the following: ~~the statement,~~  
"Persons with questions or who want more information on this petition or application may contact (utility name) at (utility address)

or call (utility toll-free telephone number) during normal business hours. A complete copy of this petition or application is available for inspection at the address listed above or at the following website [direct link to notice on the utility's website]"; and

- (v) a statement substantially similar to the following~~the statement~~, "Persons who wish to formally participate in this proceeding , or who wish to express their comments concerning this petition or application should contact the Public Utility Commission of Texas, Consumer Protection Division~~Office of Customer Protection~~, P.O. Box 13326, Austin, Texas 78711-3326, or call (512) 936-7120 or toll-free at (888) 782-8477. Hearing and speech-impaired individuals may contact the commission through ~~with text telephones (TTY) may call (512) 936-7136 or use~~ Relay Texas (toll-free) at 1-800-735-2989."

- (B) (No change.)
- (C) Notices to revise fuel factors or an interim fuel adjustment for a refund or surcharge, to refund, or to surcharge must contain a statement substantially similar to the following~~the statement that~~, "these changes will be subject to final review by the commission in the electric utility's next reconciliation," unless, in the case of refunds or surcharges, the change is a result of a reconciliation proceeding.
- (D) Notices to reconcile fuel expenses must also state the period for which final reconciliation is sought.

(E) Notices for an interim fuel adjustment must indicate, for each rate class:

(i) whether the adjustment is for a refund or surcharge;

(ii) the amount of the refund or surcharge;

(iii) the period for which the refund or surcharge is applicable (i.e., January to March);

(iv) if the adjustment is for a surcharge, whether the surcharge would or is anticipated to result in a total bill increase of 10 percent or more for an average customer in any rate class compared to the total bill in the month before implementation; and

(v) the time period and manner in which the surcharge or refund will be implemented.

~~(3) Proof of notice may be demonstrated by appropriate affidavit. In fuel proceedings initiated by a person other than an electric utility, the notice required in this subsection must be provided in accordance with a schedule ordered by the presiding officer.~~

(c) **Reports; confidentiality of information.** Matters related to submitting reports and confidential information will be handled as follows:

(1) The commission will monitor each electric utility's actual and projected fuel-related costs and revenues on a monthly basis. Each electric utility ~~must~~shall maintain and provide to the commission, in a format specified by the commission, monthly reports containing all information required to monitor monthly fuel-related costs and revenues, including generation mix, fuel consumption, fuel costs, purchased

power quantities and costs, and system and off-system sales revenues.

(2) (No change.)

(3) The electric utility ~~must~~shall prepare a confidentiality disclosure agreement to be included as part of the fuel reconciliation petition. The format for the agreement ~~must~~shall be the same as that contained in the commission approved rate filing package. In addition to the agreement itself, Attachment 1 of the agreement ~~must~~shall present a complete listing of the information required to be filed which the electric utility alleges is confidential. Upon request and execution of the confidentiality agreement, the electric utility ~~must~~shall provide any information which it alleges is confidential. If the electric utility fails to file a confidentiality agreement, the deadline for a commission final order in the case is tolled until a protective order is entered or a confidentiality agreement is filed. Use of the confidentiality disclosure agreement does not constitute a finding that any information is proprietary and/or confidential under law, or alter the burden of proof on that issue. The form of agreement contained in the commission approved rate filing package does not bind the examiner or the commission to accept the language of the agreement in the consideration of any subsequent protective order that may be entered.

(4) (No change.)

**§25.236. Recovery of Fuel Costs.**

- (a) **Eligible fuel expenses.** Eligible fuel expenses include expenses properly recorded in the Federal Energy Regulatory Commission Uniform System of Accounts, numbers 501, 502, 503, 509, 518, 536, 547, and 555, as modified in this subsection, as of April 1, ~~2025~~2013, and the items specified in paragraph (8) of this subsection. Any later amendments to the System of Accounts are not incorporated into this subsection. Subject to the commission finding special circumstances under paragraph (7) of this subsection, eligible fuel expenses are limited to:

(1) - (6) (No change.)

- (7) Upon demonstration that such treatment is justified by special circumstances, an electric utility may recover as eligible fuel expenses fuel or fuel related expenses otherwise excluded in paragraphs (1) - (6) of this subsection. In determining whether special circumstances exist, the commission ~~will~~shall consider, in addition to other factors developed in the record of the reconciliation proceeding, whether the fuel expense or transaction giving rise to the ineligible fuel expense resulted in, or is reasonably expected to result in, increased reliability of supply or lower fuel expenses than would otherwise be the case, and that such benefits received or expected to be received by ratepayers exceed the costs that ratepayers otherwise would have paid or otherwise would reasonably expect to pay.

- (8) Eligible fuel expenses are prohibited from being~~shall not be~~ offset by revenues by affiliated companies for the purpose of equalizing or balancing the financial responsibility of differing levels of investment and operation costs associated with transmission assets. In addition to the expenses designated in paragraphs (1) - (7)

of this subsection, unless otherwise specified by the commission, eligible fuel expenses ~~may~~**shall** be offset by:

- (A) revenues from steam sales included in Accounts 504 and 456 to the extent expenses incurred to produce that steam are included in Account 503;
  - (B) revenues from off-system sales in their entirety, except as permitted in paragraph (9) of this subsection; and
  - (C) revenues from disposition of allowances properly recorded in Account 411.8.
- (9) (No change.)

(b) **Definitions.** The following terms, when used in this section, have the following meanings unless the context indicates otherwise.

- (1) **Materially or material** -- the cumulative amount of over- or under-recovery, including interest, is greater than or equal to 4.0% of the annual actual fuel cost figures on a rolling 12-month basis, as reflected in the utility's monthly fuel cost reports as filed by the utility with the commission.
- (2) **Rate class** -- all customers taking service under the same tariffed rate or schedule, or a group of seasonal agricultural customers as identified by the electric utility.

(c) **Reconciliation of fuel expenses.**

- (1) Each electric utility must file petitions for reconciliations on a periodic basis such that a petition:
  - (A) contains at least one year and no more than two years of reconcilable data;
  - and

(B) is filed no later than 180 days after the end of the period to be reconciled.

(2) To the extent a reconciliation results in a material change to the electric utility's under-collected or over-collected fuel balance, that change may be incorporated into an interim fuel adjustment under subsection (f) of this section as directed by the commission through the issuance of a written order.

~~(b) **Reconciliation of fuel expenses.** Electric utilities shall file petitions for reconciliation on a periodic basis so that any petition for reconciliation shall contain a maximum of three years and a minimum of one year of reconcilable data and will be filed no later than six months after the end of the period to be reconciled.~~

(d)(e) **Petitions to reconcile fuel expenses.** In addition to the commission prescribed reconciliation application, a fuel reconciliation petition filed by an electric utility must be accompanied by a summary and supporting testimony that includes the following information:

- (1) a summary of significant, atypical events that occurred during the reconciliation period that affected the economic dispatch of the electric utility's generating units, including but not limited to transmission line constraints, fuel use or deliverability constraints, unit operational constraints, and system reliability constraints;
- (2) a general description of typical constraints that limit the economic dispatch of the electric utility's generating units, including but not limited to transmission line constraints, fuel use or deliverability constraints, unit operational constraints, and system reliability constraints;

- (3) the reasonableness and necessity of the electric utility's eligible fuel expenses and its mix of fuel used during the reconciliation period;
- (4) a summary table that lists all the fuel cost elements which are covered in the electric utility's fuel cost recovery request, the dollars associated with each item, and where to find the item in the prefiled testimony;
- (5) tables and graphs which show generation (MWh), capacity factor, fuel cost (cents per kWh and cents per MMBtu), variable cost and heat rate by plant and fuel type, on a monthly basis; and
- (6) a summary and narrative of the next-day and intra-day surveys of the electricity markets and a comparison of those surveys to the electric utility's marginal generating costs.

(e)(4) **Fuel reconciliation proceedings.** The burden~~Burden~~ of proof and scope of a fuel reconciliation proceeding are as follows:

- (1) In a proceeding to reconcile fuel factor revenues and expenses, an electric utility has the burden of proving~~showing~~ that:
  - (A) its eligible fuel expenses during the reconciliation period were reasonable and necessary expenses incurred to provide reliable electric service to retail customers;
  - (B) if its eligible fuel expenses for the reconciliation period included an item or class of items supplied by an affiliate of the electric utility, the prices charged by the supplying affiliate to the electric utility were reasonable and necessary and no higher than the prices charged by the supplying affiliate

to its other affiliates or divisions or to unaffiliated persons or corporations for the same item or class of items; and

(C) it has properly accounted for the amount of fuel-related revenues collected in accordance with~~pursuant to~~ the fuel factor during the reconciliation period.

(2) The scope of a fuel reconciliation proceeding includes any issue related to determining the reasonableness of the electric utility's fuel expenses during the reconciliation period and reviewing whether the electric utility has materially over- or under-recovered its reasonable fuel expenses through interim fuel adjustments under subsection (f) of this section. An electric utility has the burden of proof in a fuel reconciliation proceeding to establish the reasonableness of its fuel expenses and the materiality of any over- or under-recovery.

(f) **Interim fuel adjustments.** An electric utility must apply for an interim fuel adjustment in the time frame specified by subsection (i)(2)(A) of this section if the utility is in a state of material under-collection or over-collection of the utility's reasonably stated eligible fuel and purchased power costs.

(1) **Adjustment factor.** If it is determined in the interim fuel adjustment proceeding that the utility is in a state of material under-collection or over-collection, except as provided for under subsection (g)(7) of this section, each rate class must be credited or assessed a refund or surcharge, as applicable, using an adjustment factor. The adjustment factor will be applied to the kilowatt-hour usage of each rate class over the refund or surcharge period.

- (A) The adjustment factor will, for the applicable period be determined by dividing the amount of refund or surcharge properly allocated to each rate class by projected kilowatt-hour usage for the applicable rate class during the period in which the refund or surcharge will be made.
- (B) Notwithstanding subparagraph (A) of this paragraph, each retail customer who receives service at transmission voltage levels, each wholesale customer, and any groups of seasonal agricultural customers as identified by the electric utility must be given a one-time credit or assessed a surcharge made on a monthly basis over a period not to exceed 12 months through a bill charge, based on the actual refund or surcharge balance for the individual customers.
- (2) **Refunds and surcharges.** Refunds and surcharges must be issued and recovered by the electric utility, as applicable, in the following manner for each rate class:
- (A) All refunds must be made through a bill credit and be issued no later than 90 days the refund balance is accrued. A refund may be made by check to a municipally-owned utility if requested by that utility.
- (B) All surcharges must be assessed on a monthly basis and paid by customers no later than 90 days from the date the surcharge balance is accrued except in the following circumstances:
- (i) If an interim fuel adjustment would or is anticipated to result in a total bill increase of 10 percent or more for an average customer in any rate class compared to the total bill in the month before implementation, the surcharge must be collected over a time period

ending not later than a date ordered by the commission. Such a time period must be at least 90 days after the date the balance is accrued.

(ii) If the commission determines that a utility has an under-collected balance that is the result of extraordinary electric fuel and purchased power costs that are unlikely to continue, the commission may approve a surcharge in an interim fuel adjustment proceeding that would defer recovery to occur over a period exceeding 90 days from the date the surcharge balance is accrued.

(3) The prudence of costs will not be considered in an interim fuel adjustment. The prudence of costs may only be reviewed in a fuel reconciliation proceeding under subsection (e) of this section or another appropriate proceeding.

(g) Interest calculations for fuel proceedings.

(1) For a fuel proceeding under subsection (e) or (f) of this section, interest must be calculated for each rate class on the cumulative monthly ending under- or over-recovery balance for that rate class at the rate established annually by the commission for overbilling and underbilling in §25.28(c) and (d) of this title (relating to Bill Payment and Adjustments). Interest must be calculated for each rate class based on principles set out in subparagraphs (A) - (E) of this paragraph:

(A) Interest must be compounded by using an effective monthly interest factor.

(B) The effective monthly interest factor must be determined by using the algebraic calculation  $x = (1 + i)^{(1/12)} - 1$ ; where  $i$  = commission-

approved annual interest rate, and  $x$  = effective monthly interest factor.

(C) Interest accrues on a monthly basis. The monthly interest amount is calculated by applying the effective monthly interest factor to the previous month's ending cumulative under- or over—recovery balance.

(D) The monthly interest amount must be added to the cumulative principal and interest under- or over-recovery balance.

(E) In calculating the amounts to be refunded or surcharged, interest must be calculated through the end of the month of the refund or surcharge.

(2)(3) Unless otherwise ordered by the commission in an electric utility's fuel reconciliation proceeding, in calculating rate class fuel balances, the total of the utility's eligible electric fuel and purchased power costs for a calendar month must be allocated among jurisdictions based on the actual historical calendar month kilowatt-hour usage, adjusted for line losses using the same commission-approved loss factors that were used in the electric utility's applicable fixed or interim fuel factor. ~~Interclass allocations of refunds and surcharges, including associated interest, shall be developed on a month-by-month basis and shall be based on the historical kilowatt-hour usage of each rate class for each month during the period in which the cumulative under- or over-recovery occurred. The resulting monthly~~ Texas retail jurisdiction costs must be allocated among rate classes based on the actual historical calendar month kilowatt-hour usage, adjusted for line losses using

the same commission-approved loss factors that were used in the electric utility's applicable fixed or interim fuel factor.

- (3)(4) Intraclass allocations of refunds and surcharges ~~shall~~ depend on the voltage level at which the customer receives service from the electric utility. Retail customers who receive service at transmission voltage levels, all wholesale customers, and any groups of seasonal agricultural customers as identified by the electric utility ~~must~~shall be given refunds or assessed surcharges based on their individual actual historical kilowatt-hour usage recorded during each month of the period in which the cumulative under- or over-recovery occurred, adjusted for line losses ~~whereif~~ necessary. All other customers ~~must~~shall be given refunds or assessed surcharges based on the historical kilowatt-hour usage of their rate class.

- ~~(5) Unless otherwise ordered by the commission, all refunds shall be made through a one-time bill credit and all surcharges shall be made on a monthly basis over a period not to exceed 12 months through a bill charge. However, refunds may be made by check to municipally-owned electric utility systems if so requested. Retail customers who receive service at transmission voltage levels, all wholesale customers, and any groups of seasonal agricultural customers as identified by the electric utility shall be given a one-time credit or assessed a surcharge made on a monthly basis over a period not to exceed 12 months through a bill charge. All other customers shall be given a credit or assessed a surcharge based on a factor which will be applied to their kilowatt-hour usage over the refund or surcharge period. This factor will be determined by dividing the amount of refund or surcharge allocated to each rate class by forecasted kilowatt-hour usage for the class~~

~~during the period in which the refund or surcharge will be made.~~

~~(6) — A petition to surcharge or refund a fuel under or over recovery balance not associated with a proceeding under subsection (d) of this section shall be processed in accordance with the filing schedules in §25.237(d) of this title (relating to Fuel factors) and the deadlines in §25.237(e) of this title.~~

~~(e) — **Refunds.** All fuel refunds and surcharges shall be made using the following methods.~~

~~(1) — Interest shall be calculated on the cumulative monthly ending under or over recovery balance at the rate established annually by the commission for overbilling and underbilling in §25.28 (c) and (d) of this title (relating to Bill Payment and Adjustments). Interest shall be calculated based on principles set out in subparagraphs (A) — (E) of this paragraph.~~

~~(A) — Interest shall be compounded annually by using an effective monthly interest factor.~~

~~(B) — The effective monthly interest factor shall be determined by using the algebraic calculation  $x = (1 + i)^{(1/12)} - 1$ ; where  $i$  = commission approved annual interest rate, and  $x$  = effective monthly interest factor.~~

~~(C) — Interest shall accrue monthly. The monthly interest amount shall be calculated by applying the effective monthly interest factor to the previous month's ending cumulative under/over recovery fuel and interest balance.~~

~~(D) — The monthly interest amount shall be added to the cumulative principal and interest under/over recovery balance.~~

~~(E) — Interest shall be calculated through the end of the month of the refund or~~

~~surcharge.~~

~~(2) Rate class as used in this subparagraph shall mean all customers taking service under the same tariffed rate schedule, or a group of seasonal agricultural customers as identified by the electric utility.~~

**(i)(f) Procedural schedule.**

(1) Procedural schedule for fuel reconciliation proceedings. Upon the filing of a petition to reconcile fuel expenses ~~in a separate proceeding~~, the presiding officer ~~will~~shall set a procedural schedule that will enable the commission to issue a final order in the proceeding within one year after a materially complete petition was filed. However, if ~~two or more the deadlines result in a number of~~ electric utilities ~~file petitions to reconcile fuel expenses~~filing cases within 45 days of each other, the presiding ~~officers will~~officers shall schedule the cases in a manner to allow the commission to accommodate the workload of the cases irrespective of whether such procedural ~~schedules enable~~schedule enables the commission to issue a final order in each of the cases within one year after a materially complete petition is filed.

(2) Procedural schedule for interim fuel adjustments.

(A) A utility seeking an interim fuel adjustment to surcharge or refund a fuel under- or over-recovery balance must file its interim fuel adjustment application within five working days from the date the material fuel under- or over-recovery balance accrues.

(B) Upon the filing of a petition for an interim fuel adjustment to surcharge or refund a material fuel under- or over-recovery balance, the presiding officer

will set a procedural schedule that will enable the commission to issue a final order in the proceeding no later than 75 days from the date the surcharge or refund balance is accrued.

(C) Notwithstanding subparagraph (B) of this paragraph, a final order for an interim fuel adjustment may be issued later than 75 days from the date a surcharge balance is accrued if:

(i) the presiding officer determines that the interim fuel adjustment sought would result in a total bill increase of 10 percent or more for an average customer in any rate class as described under subsection (f)(2)(B)(i) of this section or if the utility has a material under-collected balance that is the result of extraordinary electric fuel and purchased power costs as described under subsection (f)(2)(B)(ii) of this section; or

(ii) a hearing is required for a protest of an interim fuel adjustment under subsection (h) of this section.

(3) **Procedural schedule for protest of interim fuel adjustment.** A protest of an interim fuel adjustment may be processed and reviewed in a manner deemed administratively efficient by the presiding officer to ensure that any refunds or surcharges are refunded or collected in accordance with the deadline established under subsection (f) of this section, as applicable.

**§25.237. Fuel Factors.**

- (a) **Use and calculation of fuel factors.** An electric utility's fuel costs will be recovered from the electric utility's customers by the use of a fuel factor that will be charged for each kilowatt-hour (kWh) consumed by the customer.

- (1) An electric utility may determine its fuel factor in dollars per kilowatt-hour in accordance with~~pursuant to~~ either subparagraph (A) or (B) of this paragraph. Fuel factors must account for system losses and for the difference in line losses corresponding to the voltage at which the electric service is provided. An electric utility may have different fuel factors for different times of the year to account for seasonal variations. A different method of calculation may be allowed upon a showing of good cause by the electric utility.

(A) - (B) (No change.)

- (2) An electric utility may initiate a change to its fuel factor as follows:

(A) In accordance with~~Pursuant to~~ subsection (a)(1)(A) of this section, an electric utility may petition to adjust its fuel factor as often as once every four -months according to the schedule set out in subsection (d) of this section.

(B) In accordance with~~Pursuant to~~ subsection (a)(1)(B) of this section, an electric utility may petition to adjust its fuel factor in accordance with its approved fuel factor formula no sooner than four -months after the filing of its most recent fuel factor adjustment petition.

(C) - (D) (No change.)

- (3) Fuel factors are temporary rates, and the electric utility's collection of revenues by fuel factors is subject to the following adjustments:
- (A) The reasonableness of the fuel costs that an electric utility has incurred will be periodically reviewed in a reconciliation proceeding, as described in §25.236 of this title, and any disallowed costs resulting from a reconciliation proceeding will be reflected in the calculation of the utility's recoverable fuel and over- or under-over/(under) collections.
- (B) To the extent that there are variations between the fuel costs incurred and the revenues collected, it may be necessary ~~or convenient~~ to refund material over-collection~~overcollections~~ or surcharge material surcharge-under-collections~~undercollections~~ through an interim fuel adjustment under §25.236 of this title in the time and manner required by that section. Refunds or surcharges may be made without changing an electric utility's fuel factor. ~~Notwithstanding §25.236(e)(6) of this title, an electric utility may petition for a surcharge any time it has materially undercollected its fuel costs and projects that it will continue to be in a state of material undercollection. Notwithstanding §25.236(e)(6) of this title, an electric utility shall petition to make a refund any time it has materially overcollected its fuel costs and projects that it will continue to be in a state of material overcollection.~~
- (C) The terms "materially"~~"Materially"~~ or "material," as used in this section, means~~shall mean~~ that the cumulative amount of over- or under-recovery, including interest, is greater than or equal to 4.0% of the annual actual fuel

cost figures on a rolling 12-month basis, as reflected in the utility's monthly fuel cost reports as filed by the utility with the commission.

(b) **Petitions to revise fuel factors.**

(1) An electric utility using the fuel factor methodology established in accordance with~~set forth under~~ subsection (a)(1)(A) of this section may file a petition requesting revised fuel factors in accordance with~~pursuant to~~ subsection (a)(2)(A) of this section during the first five working~~business~~ days of the months specified in subsection (d) of this section. A copy of the complete petition package must~~shall~~ be served on each party in the utility's most recent fuel reconciliation and on OPUC~~the Office of Public Utility Counsel~~. Service must~~shall~~ be accomplished in accordance with §22.74 of this title (relating to Service of Pleadings and Documents)~~by email if possible~~. Each complete fuel factor filing package must~~shall~~ include the ~~commission-prescribed fuel factor~~ application, a tariff sheet reflecting the proposed fuel factors, and supporting testimony that includes the following information:

(A) For each month of the period in which the fuel-factor has been in effect and has not been reconciled up to the most recent month for which information is available,

- (i) the revenues collected in accordance with~~pursuant to~~ fuel factors by customer class;
- (ii) any other items that to the knowledge of the electric utility have affected fuel factor revenues and eligible fuel expenses; and
- (iii) the difference, by customer class, between the revenues collected in

~~accordance with~~pursuant to fuel factors and the eligible fuel expenses incurred.

(B) (No change.)

- (2) An electric utility using the fuel factor formula methodology established in accordance with~~set forth under~~ subsection (a)(1)(B) of this section may file a petition requesting revised fuel factors in accordance with~~pursuant to~~ subsection (a)(2)(B) of this section at least 15 days prior to the first billing cycle in the billing month in which the proposed fuel factors are requested to become effective. A copy of the complete petition package ~~must~~shall be served on each party in the utility's most recent fuel reconciliation and on ~~OPUC the Office of Public Utility Counsel~~. Service ~~must~~shall be accomplished in accordance with §22.74 of this title (relating to Service of Pleadings and Documents)~~by email if possible~~. Each complete fuel factor filing package ~~must~~shall include:

- (A) a tariff sheet reflecting the proposed fuel factors;
- (B) workpapers (in native Excel format with formulas intact; and proof and verification of natural gas prices, including copies of data used to calculate the natural gas prices)-supporting the calculation of the revised fuel factors;

(C) - (D) (No change.)

- (c) **Fuel factor revision proceeding.** Burden of proof and scope of proceeding are as follows:

- (1) In a proceeding to revise fuel factors in accordance with~~pursuant to~~ subsection (a)(1)(A) of this section, an electric utility has the burden of proving that:

(A) - (C) (No change.)

- (2) The scope of a fuel factor revision proceeding under subsection (a)(1)(B) of this section is limited to the issue of whether the petitioning electric utility has appropriately calculated its proposed fuel factors. In a proceeding to revise fuel factors in accordance with~~pursuant to~~ subsection (a)(1)(B) of this section, an electric utility has the burden of proving that:

(A) - (B) (No change.)

- (3) The prudence of costs will not be considered in a fuel factor proceeding.  
The prudence of costs may only be reviewed in a fuel reconciliation proceeding under §25.236 of this title or another appropriate proceeding.

- (d) **Schedule for filing petitions to revise fuel factors.** A petition to revise fuel factors or to initiate or revise a fuel factor formula may be filed with any general rate proceeding.

- (1) Otherwise, except as provided by subsection (f) of this section which addresses emergencies, petitions by an electric utility to revise fuel factors in accordance with~~pursuant to~~ subsection (a)(1)(A) of this section may only be filed in accordance with the following schedule:

- (A) February, June<sub>2</sub> and October: El Paso Electric Company;  
(B) March, July<sub>2</sub> and November : Entergy Texas, Inc.;  
(C) April, August<sub>2</sub> and December: Southwestern Public Service Company;  
(D) May, September<sub>2</sub> and January: Southwestern Electric Power Company; and  
(E) March, July<sub>2</sub> and November: any other electric utility not named in this subsection that uses one or more fuel factors.

- (2) Petitions by an electric utility to revise fuel factors in accordance with~~pursuant to~~

subsection (a)(1)(B) of this section may be filed in any month except December.

(e) **Procedural schedules.**

- (1) Upon the filing of a petition to revise fuel factors ~~in accordance with~~pursuant to subsection (a)(1)(A) of this section, the presiding officer ~~will~~shall set a procedural schedule that will enable the commission to issue a final order in the proceeding as follows:
  - (A) (No change.)
  - (B) within 90 days after the petition was filed, if a hearing is requested within 30 days of the petition. If a hearing is requested, the hearing will be held no earlier than the first ~~working~~business day after the 45th day after the application was filed.
- (2) Upon the filing of a petition to revise fuel factors ~~in accordance with~~pursuant to subsection (a)(1)(B) of this section, the presiding officer ~~will~~shall set a procedural schedule as follows:
  - (A) the presiding officer ~~will~~shall issue an order approving the proposed fuel factors on an interim basis no later than 12 days after the date the petition was filed, if no objection to interim approval is filed within 10 days after the date the petition was filed;
  - (B) if no hearing is requested within 30 days after the petition was filed, the presiding officer ~~will~~shall, after submission of proof of notice by the electric utility, issue an order approving the fuel factors without hearing or action by the commission; and
  - (C) if a hearing is requested within 30 days after the petition was filed, the

hearing will be held no earlier than the first ~~working~~<sup>business</sup> day after the 45th day after the petition was filed and a final order will be issued within 90 days after the petition was filed, subject to submission of proof of notice by the electric utility.

- (f) **Emergency revisions to the fuel factor.** If fuel curtailments, equipment failure, strikes, embargoes, sanctions, or other reasonably unforeseeable circumstances have caused a material under-recovery of eligible fuel costs, the electric utility may file a petition with the commission requesting an emergency interim fuel factor. Such emergency requests ~~must~~<sup>shall</sup> state the nature of the emergency, the magnitude of change in fuel costs resulting from the emergency circumstances, and other information required to support the emergency interim fuel factor. The commission ~~will~~<sup>shall</sup> issue an interim order within 30 days after such petition is filed to establish an interim emergency fuel factor. If within 120 days after implementation, the emergency interim factor is found by the commission to have been excessive, the electric utility ~~must~~<sup>shall</sup> refund all excessive collections with interest calculated on the cumulative monthly ending material under- or over-recovery~~overrecovery~~ balance in the manner and at the rate established by the commission for overbilling and underbilling in §25.28(c) and (d) of this title (relating to Bill Payment and Adjustments Billing). If, after full investigation, the commission determines that no emergency condition existed, a penalty of up to 10% of such over-collections may also be imposed on investor-owned electric utilities.

(g) Protest of fuel factor.

- (1) Only a customer of the utility, a municipality with original jurisdiction over the utility, or OPUC are eligible to protest a fuel factor under this section.
- (2) A protest of a fuel factor is prohibited from raising the prudence of costs as an issue and is limited to the sole issue identified under paragraph (3) of this subsection.
- (3) The presiding officer will review a protest of a fuel factor solely to determine whether the utility's fuel factor reasonably reflects costs the utility will incur such that that the utility will not substantially under-collect or over-collect the utility's reasonably stated fuel and purchased power costs on an ongoing basis.
- (4) If the presiding officer determines that a fuel factor is anticipated to result in a substantial under- or over-collection of costs by the utility, the presiding officer will adjust the utility's fuel factor to address the under-collection or over-collection in a manner consistent with this section.
- (5) The presiding officer may hold a hearing on a protest of a fuel factor at his or her discretion and may consider any evidence that is appropriate and in the public interest.
- (6) A protest of a fuel factor may be processed and reviewed in a manner deemed administratively efficient by the presiding officer.

This agency hereby certifies that the proposal has been reviewed by legal counsel and found to be within the agency's legal authority to adopt.

**ISSUED IN AUSTIN, TEXAS ON THE 10th DAY OF JULY 2025\_ BY THE  
PUBLIC UTILITY COMMISSION OF TEXAS  
ADRIANA GONZALES**

# ELECTRIC UTILITY FUEL RECONCILIATION FILING PACKAGE FOR GENERATING UTILITIES



Public Utility Commission of Texas

June 27, 2025

**SECTION I.**

**INSTRUCTIONS**

**FOR**

**COMPLETING\***

**ELECTRIC UTILITY**

**FUEL RECONCILIATION**

**FILING PACKAGE**

**FOR GENERATING UTILITIES**

**\*To be used in conjunction with forms contained in Section II.**

**PUBLIC UTILITY COMMISSION OF TEXAS  
FUEL RECONCILIATION FILING PACKAGE**

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## GENERAL INSTRUCTIONS

This form corresponds with 16 Texas Administrative Code (TAC) § 25.236, relating to Recovery of Fuel Costs of the Public Utility Commission of Texas (Commission) Substantive Rules and applies to fuel reconciliation proceedings for electric utilities operating outside of the ERCOT region (non-ERCOT utilities). A fuel reconciliation filing package (FRFP) must *substantially* conform to this application. Specifically, a non-ERCOT utility is not required to use the tables provided in this form, but the FRFP must follow the organization specified by this form and include all information required by § 25.236. A FRFP must also include specific cross-references to each section or table of this form, as applicable, when providing the required information.

Please refer to the following for information concerning filing with the Commission:

- 16 TAC § 22.71, relating to Commission Filing Requirements and Procedures;
- 16 TAC § 22.72, relating to From Requirements for Documents Filed with the Commission; and
- The Commission filing procedures located at:  
<https://www.puc.texas.gov/industry/filings/filingproceed/>
- The Commission filing system (Interchange): <https://interchange.puc.texas.gov/>

Where information, data or representations are required by the Substantive Rules but are not set forth in the specific schedules of this package, companies must provide~~shall set forth~~ such information in testimony ~~and/or~~ additional schedules to be filed with this filing package.

The following instructions are applicable to all schedules required in the FRFP~~fuel reconciliation filing package (FRFP)~~, unless otherwise noted.

1. Schedules ~~must~~shall be referenced by schedule number and name as indicated in each instruction and ~~must~~shall identify the witness sponsoring the schedule. Schedules which are not applicable ~~must~~shall be so designated.
2. Concurrently with the filing of the FRFP, the utility must also separately file with the Commission a copy~~sixteen (16) complete sets of the~~ workpapers used in the preparation of certain schedules, ~~subject to the provisions of General Instruction No. 5 dealing with voluminous workpapers. In addition, a copy of the filing with workpapers must be e-mailed one (1) complete set of the same workpapers shall be delivered to the Office of Public Counsel on the date of filing. Upon request by any person to the company who intends to intervene and has forwarded a request to the company (which request may be made prior to any anticipated fuel reconciliation filing), the utility will furnish to such person a set of the workpapers filed with the Commission.~~
  - a. Workpaper referencing format: The workpaper reference ~~must~~shall always begin with the characters "WP/" followed by the schedule to which the workpaper refers. Specific workpapers ~~must~~shall then be referenced by ascending numbers. The resulting series of workpapers ~~must~~shall have a pyramid structure, with the top workpaper (the workpaper with the least complicated reference, for example, WP/FR-5) being the workpaper which directly reflects the amounts shown on a particular schedule (in this case, Schedule FR-5). The next level down the pyramid (using the FR-5 series, this would be WP/FR-5/1) would contain information which explains a portion of the top workpaper (in this case, WP/FR-5). Each successive level down the pyramid would explain something from the next higher level.
  - b. Workpaper content: All assumptions, calculations, sources, and data supporting\* increases or decreases to the reconciliation period expense ~~and/or~~ balances ~~must~~shall be included in

the workpaper supporting each schedule. In addition, specific numbers which "tie" between the schedule and the workpaper must be so referenced.

\* Where available, ~~third-party~~third-party documentation is required.

c. Workpaper location: All workpapers ~~must not be considered voluminous (see General Instruction No. 5, below)~~ shall be organized and appear in the same order as the schedules they support.

3. ~~If a schedule file size is too large to file through the Commission Interchange, please contact Central Records for authorization for filing an external storage device for digital media (such as a CD, DVD, or USB) that contains the schedule. Certain schedules request information on diskette. For those schedules, the diskettes requested need not be filed as a part of the fuel reconciliation filing package, but shall be available upon request on the date of filing. The information on diskette shall be in Lotus 1-2-3 (preferred), Lotus Symphony, Microsoft Excel or ASCII format on MS-DOS formatted computer diskette. Any party requesting information on diskette shall provide the necessary diskettes to the utility upon request.~~
4. Confidentiality: The utility may allege that some information requested within the fuel reconciliation filing package requirements is proprietary and confidential. For such schedules, a statement to that effect ~~must~~shall be included in the location of each such schedule within the fuel reconciliation filing package. Unless the utility is alleging that all of the information in a schedule or page is proprietary ~~or~~and/or confidential under law, the utility ~~must~~shall include the schedule or page in the fuel reconciliation filing package with the specific information alleged to be proprietary ~~or~~and/or confidential deleted, aggregated, or summarized as necessary to preserve the alleged legal protection. The utility ~~must~~shall include with the fuel reconciliation filing package its completed pleadings, including sworn affidavits of facts alleged, supporting its claim that the information is proprietary ~~or~~and/or confidential. ~~On the date of filing its fuel reconciliation filing package, the utility shall also provide directly to the Hearings Division a copy, to be held pending in-camera inspection, of the information alleged to be confidential and/or proprietary. The alleged confidential and/or proprietary information shall be made available in Austin on the date of filing of the fuel reconciliation application. Access to such alleged confidential or proprietary information must~~shall be allowed for those parties executing the Confidentiality Disclosure Agreement which the utility has provided as a part of the fuel reconciliation application. The format of the Confidentiality Disclosure Agreement is shown in Schedule FR-23.
5. ~~Voluminous material: For any individual schedule or supporting workpaper that consists of 250 or more pages, the company may designate such information as voluminous. All voluminous material shall be made available in a designated location in Austin on the date of filing. If the volume of the data meets the threshold for the "freight car doctrine" [eight (8) linear feet of documents], the requested material shall be made available at its normal repository on the date of filing. The utility must provide an index a schedule detailing all cross-references to each schedule normal repositories and cross-reference all FRFP schedules to the information contained in the FRFP those repositories. For the purpose of instruction #5, each subpart of each section is a separate schedule (e.g., Schedules FR-1, FR-2, FR-4.1, etc., are all separate schedules).~~  
  
~~The utility shall deliver a copy of any voluminous materials not subject to the "freight car doctrine" to both General Counsel and the Office of Public Utility Counsel upon request.~~
6. Certain schedule titles are followed by "(see attached form)." \* Where such a notation appears, the format for the schedule is provided in the "Forms" section of the fuel reconciliation filing package.

## DEFINITION OF TERMS AND ACRONYMS

|                   |   |
|-------------------|---|
| ADFIT             | Accumulated Deferred Federal Income Taxes   |
| AFUDC             | Allowance for Funds Used During Construction  |
| Btus              | British Thermal Units   |
| CFC               | National Rural Utilities Cooperative Financing Corporation  |
| COS               | Cost of Service   |
| CWIP              | Construction Work In Progress   |
| FASB              | Financial Accounting Standards Board (often used to refer to official pronouncements of the Board). |
| FERC              | Federal Energy Regulatory Commission  |
| FIT               | Federal Income Tax  |
| GAAP              | Generally Accepted Accounting Principles  |
| IRS               | Internal Revenue Service  |
| IDC               | Interest During Construction  |
| ITC               | Investment Tax Credit   |
| kW                | Kilowatt  |
| kWh               | Kilowatt hour   |
| MMBtu             | Million Btus  |
| MW                | Megawatt  |
| MWh               | Megawatt hour   |
| NOL               | Net Operating Loss  |
| O&M               | Operations & Maintenance  |
| PUC/PUCT          | Public Utility Commission of Texas  |
| QF                | Qualifying Facility   |
| QPE               | Qualified Progress Expenditures   |
| <del>RUSREA</del> | <del>Rural Utilities Service Electrification Administration</del>                                   |
| FRFP (FRFP)       | Fuel Reconciliation Filing Package, fuel reconciliation application                                 |
| <del>TRA</del>    | <del>Tax Reform Act of 1986</del>   |
| TY                | Test Year   |
| TYE               | Test Year End   |
| WCA               | Working Cash Allowance  |

|                                    |  |
|------------------------------------|--|
| Short Term Assets                  | Those assets whose useful lives will likely end within the space of one 12 month period.   |
| <del>Other Cost Free Capital</del> | <del>Reductions to rate base for capital provided without cost to the company in categories other than customer deposits, property insurance reserve, or injuries and damages reserve.</del> |
| <del>Non-Working Cash</del>        | <del>Expenses not included in the 1/8th O&amp;M working cash allowance.</del>  |

**Schedule FR-1: Fossil Fuel Inventories**

**Schedule FR-1.1: Inventory Policies**

This schedule ~~must~~**shall** present the utility's fossil fuel inventory policies which were in effect during the

reconciliation period. Identify the time period over which each policy existed.

**Schedule FR-1.2: Inventory Values**

This schedule ~~must~~**shall** present a complete description of the accounting treatment of how the utility determines the cost and Btu content of fossil fuel burned from inventory. Include the method of determining the cost of fossil fuel burned from inventory (FIFO, LIFO, average, or specify if other).

**Schedule FR-2: Fossil Fuel Supply Disruptions**

**Schedule FR-2.1: Fuel Oil Burns**

This schedule ~~must~~**shall** present by month, by plant, and by reason, the amount of fuel oil burned in barrels,

MMBtu, and dollars. This information ~~must~~**shall** be presented for the reconciliation period in the following format:

| Plant A |                     | Fuel Oil Burned and Reason |                     |                  |
|---------|---------------------|----------------------------|---------------------|------------------|
| Month   | Curtailment         | Testing                    | Inventory Reduction | Ignition/Startup |
|         | <u>bbl MMBtu \$</u> | <u>bbl MMBtu \$</u>        | <u>bbl MMBtu \$</u> | <u>bbl</u>       |
|         | <u>MMBtu \$</u>     |                            |                     |                  |
| 1       |                     |                            |                     |                  |
| 2       |                     |                            |                     |                  |

**Schedule FR-2.2: Natural Gas Supply Disruptions**

This schedule ~~must~~**shall** include documentation and a complete description of each occurrence for the

reconciliation period when firm natural gas supplied under a contract of 3 months or more was curtailed to the utility's fossil fuel-fired stations, including:

1. Date.
2. Duration.
3. Units affected.
4. Curtailing natural gas company.
5. Reason for the curtailment.
6. Company response to the curtailment.

**Schedule FR-2.3: Coal or Lignite Supply Disruptions**

This schedule ~~must~~**shall** include documentation and a complete description of each occurrence exceeding 24

hours for the reconciliation period when coal or lignite could not be delivered to the utility's coal- or lignite-fired stations, including:

1. Date.
2. Duration.
3. Units affected.

If inventory was burned as a result of the disruption, then also include:

4. Inventory burned, in tons, MMBtu, and dollars.
5. Reason for burning from inventory.
6. Size of the stockpile when deliveries resumed.

This schedule should include, but not be limited to, force majeure events invoked by the railroad or supplier.

### **Schedule FR-3: Unit Outages**

#### **Schedule FR-3.1: Nuclear Unit Outage**

##### **Schedule FR-3.1a: Nuclear Unit Outage History (see attached form)**

For each nuclear unit list the outages as reported to the Nuclear Regulatory Commission (NRC) in the "Monthly Operating Reports," in a column form, for unit unplanned, forced, and scheduled outages and power reductions that occurred during the fuel reconciliation period:

1. Unit name.
2. Outage or power reduction number (90-3) (Year -Sequential Number).
3. Date started.
4. Date ended.
5. Duration of outage or power reduction in hours.
6. Type of outage or power reduction [Forced (F) or Scheduled (S)].
7. If power reduction, indicate the amount of power reduction (MWs) and maximum power level permitted (MW).
8. Method of shutting down unit [Manual (M) (controlled shutdown), Manual Trip (MT), Automatic Trip (AT), or Other (O)]<sup>1</sup>.
9. Reason for outage or power reduction and remarks.

##### **Schedule FR-3.1b: Nuclear Unit Outage Data (see attached form)**

For refueling and mid-cycle outages that occurred during the fuel reconciliation period, provide the following information for each nuclear unit in a tabular form:

1. Unit name and outage number.
2. Date of commercial operation (day, month, year).
3. For each refueling or mid-cycle outage, list the originally scheduled start date, end date (day, month, year), and length of outage (days).
4. For each refueling or mid-cycle outage, list the actual start date, end date (day, month, year), and length of outage (days).

**Schedule FR-3.2: Fossil Unit Outage**

**Schedule FR-3.2a: Fossil Unit Forced Outage History (see attached form)**

For each fossil unit list the outages in a column form, for unit unplanned and forced outages that occurred during the fuel reconciliation period:

1. Unit name.
2. Date started.
3. Date ended.
4. Duration of outage or power reduction in hours.
5. Reason for outage and remarks.

**Schedule FR-3.2b: Fossil Unit Planned Outage Data (see attached form)**

For scheduled outages that occurred during the fuel reconciliation period, provide the following information for each fossil unit in a tabular form:

1. Unit name.
2. For each scheduled outage, list the scheduled start date, end date (day, month, year), and length of outage (days).
3. For each scheduled outage, list the actual start date, end date (day, month, year), and length of outage (days).
4. Reason for outage and remarks.

**Schedule FR-3.3: Incremental Outage Costs**

**Schedule FR-3.3a: Nuclear Unit Incremental Outage Costs (see attached form)**

For each nuclear unit outage provide the following incremental cost information for the reconciliation period in a tabular form:

1. FERC account number.
2. Description of account.
3. Actual expense.

Also provide the plant name, unit designation, outage number, actual outage start date, actual outage end date, and outage duration (days). Do not report outage costs under \$500,000 (five hundred thousand dollars). The incremental cost information this schedule is requiring ~~must~~<sup>shall</sup> include planned and unplanned outages costs [O&M costs (excluding fuel costs)].

**Schedule FR-3.3b: Fossil Unit Incremental Outage Costs (see attached form)**

Provide the same information listed in Schedule FR-3.3a above, for fossil unit outages in the same format.

**Schedule FR-4: Technical Data (see attached forms)**

The schedules listed below ~~must~~**shall** address the information requested and use the general format indicated on each individual schedule. If the general format needs to be altered to provide the requested information, provide a brief explanation for the modification. Requested data should be supplied by unit where available; otherwise, plant data should be provided. See attached forms for the following:

**Schedule FR-4.1: Supply and Load Data**

**Schedule FR-4.2: Summary of Generating Unit Data**

**Schedule FR-4.2a: Unit Data**

**Note:** A summary page by fuel type ~~must~~**shall** be provided and the units for which data are supplied in this schedule ~~must~~**shall** be grouped by fuel type.

**Schedule FR-4.2b: Unit Characteristics**

**Note:** Schedule FR-4.2b ~~must~~**shall** be filled out with the initial filing pursuant to this revision. Only updates to the initial filing are required in subsequent filings.

**Schedule FR-4.2c: Efficiency and Control Systems**

**Schedule FR-4.3: Summary of Purchased Power Data**

**Schedule FR-4.3a: Firm Purchased Power**

**Schedule FR-4.3b: Firm Purchased Power Energy Costs**

**Schedule FR-4.3c: Firm Purchased Power Fixed Costs**

**Schedule FR-4.3d: Firm Purchased Power Energy Costs Per MWh**

**Schedule FR-4.3e: Non-Firm Purchased Power**

**Schedule FR-4.3f: Non-Firm Purchased Power Energy Costs**

**Schedule FR-4.3g: Non-Firm Purchased Power Energy Costs per MWh**

**Schedule FR-4.4: Summary of System Sales Data**

**Schedule FR-4.4a: Line Losses & System's Own Use**

**Schedule FR-4.4b: Off-System Sales (Economy & Firm)**

**Schedule FR-4.4c: Off-System Sales Revenue (Energy Charge Component)**

**Schedule FR-4.4d: Off-System Sales Revenue (Fixed Charge Component)**

**Schedule FR-4.4e: Off-System Sales Revenue (Energy Charge per kWh)**

**Schedule FR-4.4f: On-System Sales (Wholesale & Retail)**

#### **Schedule FR-5: Fuel and Purchased Power Procurement Practices**

This schedule ~~must~~**shall** include a thorough and detailed narrative for the fuel and purchased power procurement

practices and procedures, both short-term and long-term, of the utility during the reconciliation period.

#### **Schedule FR-6: Fuel and Purchased Power Committees**

This schedule ~~must~~**shall** include, for the reconciliation period, a description of all formal committees and similar groups that are comprised partly or wholly of utility (or affiliate) personnel that investigate, review, recommend, approve, or otherwise consider fuel- or purchased power-related matters directly affecting the utility. For each group identified, include the following:

1. Committee name.
2. Membership (name/title/company).
3. Frequency of meetings.
4. Specific responsibilities.
5. Specific authority.
6. If applicable, dates convened during the reconciliation period.

#### **Schedule FR-7: Fuel and Fuel-Related Contracts**

This schedule ~~must~~**shall** include summaries of all fuel and fuel-related contracts existing between the utility and its suppliers or between any affiliate of the utility that supplies fuel or fuel-related services to the utility and its suppliers. Provide those summaries of contracts that were in effect or had an effect on costs incurred during any portion of the reconciliation period. Include summaries of the following types of agreements:

1. Fuel supply contracts.
2. Fuel-related transportation agreements.
3. Purchased power contracts.
4. Other fuel-related contracts such as agreements for fuel residual disposal, fuel oil transportation, rail car leasing, rail car maintenance, or contracts with an annual value of one half percent of the prior year's eligible fuel costs as recovered through the utility's fuel factor.

Do not include items described under Schedule FR-9 or FR-10.

For natural gas contracts of a term less than 3 months which are considered "spot market" contracts, the utility may provide one or more "generic" contracts which represent the terms of the individual spot market contracts, in lieu of the natural gas contracts. The following items should be included in the summary:

1. Contract number/serial number/other designation.
2. Supplier.
3. Negotiation date or date signed.
4. Origin date of supply or service.
5. Term.
6. Specific service provided under the contract.

**Workpapers:** Provide a detailed summary of each contract identified in this schedule and include the following:

7. Pricing mechanism.
8. Purchase obligation.
9. Maximum takes available.
10. Economic out provision.
11. Delivery points.
12. Transportation provision.
13. Quality or measurement.

**Workpapers:** Provide each contract identified in this schedule.

#### **Schedule FR-8: Natural Gas Delivery System**

This schedule mustshall present details of the natural gas delivery system to each station, including:

1. Number of feasible pipeline connections.
2. Number of pipelines connected.
3. Operator of each connected pipeline.
4. Maximum operating capacity of each connected pipeline.
5. Maximum operating capacity of each connected pipeline compared to the natural gas requirements of the plant at full load.
6. Assumptions used in 1 through 5. Provide data for the reconciliation period. If conditions changed during the period, then indicate the date of the change.

#### **Schedule FR-9: Natural Gas Storage Description**

This schedule mustshall present:

1. A complete description of the natural gas storage facility, including a schematic which illustrates the physical layout and operation of the facility.
2. A copy of the natural gas storage agreement between the utility and the company providing the storage facility.
3. An itemized record of all costs, on a monthly basis for the reconciliation period, which are associated with the use of the facility.
4. A record of monthly injections and withdrawals along with monthly-ending inventory balances for the reconciliation period. All responses should be expressed in MMBtus and dollars.
5. All assumptions which support any estimated values used above. Provide data for the reconciliation period. If conditions changed during the period, then indicate the date of the change.

#### **Schedule FR-10: Fuel Properties**

This schedule mustshall present, for the reconciliation period, a complete description of each fuel-related property (e.g., lignite reserves, natural gas leases) that is owned partly or wholly on behalf of the utility or otherwise controlled by the utility or any affiliate or subsidiary of the utility. A mine or proposed mine, or a natural gas field, is one property for the purposes of this schedule.

#### **Schedule FR-11: Employee Organizational Charts**

This schedule ~~must~~**shall** present, for the reconciliation period, organizational charts for the personnel in the utility's

fuel supply and planning organization, including executive level through the supervisory level.

**Workpapers:** Identify any changes to the utility's organization charts presented above, which occurred during the reconciliation period.

#### **Schedule FR-12: Employee Ethics**

This schedule ~~must~~**shall** include each and every utility-wide or fuel procurement department or affiliate fuel supply organization statement or policy concerning expected standards of ethical behavior and conflict of interest to apply to the personnel identified in Schedule FR-11 for the reconciliation period.

#### **Schedule FR-13: Ethics - Relationship with Fuel Supplier**

This schedule ~~must~~**shall** include documentation and a complete description of any and all occurrences since the utility's last fuel reconciliation in which any current or former manager, executive, or director of the utility, or any of its affiliates, has been involved in any capacity with the management of any provider of fuel or fuel supply service to the utility.

#### **Schedule FR-14: Fuel Audits**

This schedule ~~must~~**shall** present a list of audit reports for all audits conducted by the utility or an independent auditor

on the utility's fuel suppliers, transporters, or other handlers during the reconciliation period. Include:

1. Company audited.
2. Service provided.
3. Period audit covered.
4. Date audit completed.

#### **Schedule FR-15: Fuel Contract Analyses - Reconciliation Period**

This schedule mustshall present a list of contracts under which the utility incurred eligible fuel or purchased power-

related costs during the reconciliation period.

**Workpapers:** For each of the contracts listed in this schedule, provide the following:

1. For those contracts requiring the use of government or other published indexes to adjust the price, provide the monthly values for each index for the reconciliation period. Identify the source of the values for each index.
2. For the applicable contracts, provide monthly minimum, maximum, and actual takes by contract for the reconciliation period.
3. For the applicable contracts, provide documentation and a full description of any and all occurrences when the minimum take or pay volumes under any contract were not met during the reconciliation period.
4. Provide documentation of analyses performed to evaluate any fuel or fuel-related contract or amendment to any contract executed by the utility during the reconciliation period, that affected fuel costs during the period. It is not necessary to provide documentation for contracts previously approved by the Commission.

#### **Schedule FR-16: Eligible Fuel Costs**

This schedule mustshall contain a distribution of eligible fuel expenses for each month of the eligible period, in the

following categories for each generating station (by unit for nuclear plants):

##### **Coal and Lignite**

- (1) FOB mine cost.
- (2) Rail transportation.
- (3) Other costs (specify).

##### **Natural Gas**

- (1) Gas cost.
- (2) Gas transportation (if contracted separately).
- (3) Gas storage (if contracted separately).
- (4) Other costs (specify).

##### **Fuel Oil**

- (1) Oil cost.
- (2) Other costs (specify).

## Nuclear

- (1) Uranium concentrates.
- (2) Conversion services.
- (3) Natural uranium hexafluoride.
- (4) Enrichment services.
- (5) Fabrication services.
- (6) Storage services (if included in an above category, indicate where).
- (7) AFUDC.
- (8) Other financing charges.
- (9) Other core design charges.
- (10) Other costs (specify).

"Natural uranium hexafluoride" should include only costs not captured in "uranium concentrates" and "conversion services."

"Other costs": If costs are not readily identifiable and separable in the Company's accounting system, and are included in a cost category listed above, then indicate the type of costs and the cost category in which they are included.

## Other Undifferentiated Fuel Costs

- (1) Other costs (specify).

To the extent that the information required for this schedule cannot be provided, the utility must ~~shall~~ provide an explanation of the reasons that such information cannot *be* so provided, and must ~~shall~~ provide alternative information that can be *used* to determine the cost of fuel consumed.

## Schedule FR-16.1: Fossil Fuel Mix (Burned)

This schedule must ~~shall~~ present the mix of contract and spot fossil fuels burned at each of the utility's stations by month during the reconciliation period. Contract fuels are defined as those provided under agreements with a term of one year or more, while spot fuels are defined as those under agreements with a term of less than one year. Fuel oil must ~~shall~~ be provided in barrels, MMBtu, and dollars; coal and lignite must ~~shall~~ be provided in tons, MMBtu, and dollars; and natural gas must ~~shall~~ be provided in MMBtu and dollars. If the information cannot be provided, the utility must provide an explanation of why not, and alternative information which can be used to determine the cost of fuel burned during the reconciliation period.

**Schedule FR-16.2: Fossil Fuel Mix (Purchased)**

This schedule mustshall present the mix of contract and spot fossil fuels purchased for each of the utility's stations by month during the reconciliation period. Contract and spot fossil fuels are defined in Schedule FR-16.1. Fuel oil mustshall be provided in barrels, MMBtu, and dollars; coal and lignite mustshall be provided in tons, MMBtu, and dollars; and natural gas mustshall be provided in MMBtu and dollars.

The MMBtu may be estimated based upon the heat content of the same type of fuel actually consumed during the most recent month for which data are available prior to the month for which the fuel was purchased.

**Schedule FR-16.3: Competitive Spot Fossil Fuel Purchases**

This schedule mustshall present the following information by fuel type for spot fossil fuel purchases during each month of the reconciliation period, if acquired by competitive bid:

1. Supplier.
2. Amount of fuel taken by the utility.
3. Delivered price paid by the utility.
4. Plant at which fuel was delivered.
5. Transportation fee, if incurred separately.

If lowest bid was not accepted, provide a complete explanation of why not.

**Workpapers:** For all spot fossil fuel purchases provide the following for all bids, including those accepted by the utility:

1. Companies which bid.
2. Amount of fuel bid by each company.
3. Price bid by each company.
4. Plant for which bid was received.
5. Transportation fee if not included in bid.

**Schedule FR-16.4: Other Spot Fossil Fuel Purchases**

This schedule must ~~shall~~ include documentation and a complete description of the process by which the utility

acquired its spot fossil fuel supplies during the reconciliation period, if other than by competitive bid.

**Schedule FR-17: Coal and Lignite Costs**

**Schedule FR-17.1: Coal Cost Breakdown**

To the extent that accounting records are kept in this format, this schedule must ~~shall~~ present the breakdown of the purchased fuel costs for the utility's coal-fired stations into the following categories on a monthly basis during the reconciliation period:

1. FOB mine price.
2. Rail transportation.
3. Railcar maintenance.
4. Railcar ownership/lease expenses.
5. Railcar depreciation.
6. Other transportation costs (specify).
7. Fuel handling costs:
  - a. Operation and maintenance.
  - b. Depreciation and amortization.
  - c. Ad valorem taxes.
  - d. Administrative and general.
  - e. Other handling costs (specify).

Also provide the tons of fuel associated with these costs and indicate which categories are considered eligible and which are considered non-eligible

**Schedule FR-17.2: Lignite Cost Breakdown**

To the extent that accounting records are kept in this format, this schedule mustshall present the breakdown of the purchased fuel costs for the utility's lignite-fired stations into the following categories on a monthly basis during the reconciliation period:

1. FOB mine price.
2. Fuel handling costs:
  - a. Operation and maintenance.
  - b. Depreciation and amortization.
  - c. Ad valorem taxes.
  - d. Administrative and general.
  - e. Other handling costs (specify).

Also provide the tons of fuel associated with these costs and indicate which categories are considered eligible and which are considered non-eligible.

**Schedule FR-17.3: Coal Cost Description**

This schedule mustshall include a complete description of the cost items which are included in each of the four cost components (fuel, transportation, handling, and other) detailed in the monthly confidential Fuel Purchase Report to the PUCT during the reconciliation period.

**Schedule FR-18: Coal and Lignite Supplier Locations**

This schedule mustshall present, for the reconciliation period, the state and county location for each coal and lignite supplier to the utility.

**Schedule FR-19: Rail Car Data**

**Schedule FR-19.1: Rail Haul Distance**

This schedule mustshall present, for the reconciliation period, the average rail haul distance from each coal or lignite supplier to each of the utility's coal- or lignite-fired stations.

#### **Schedule FR-19.2: Unit Trains**

This schedule ~~must~~**shall** present, for the reconciliation period, the typical, minimum, and maximum number of rail cars included in the operating unit trains from the supply areas identified in Schedule FR-18. Identify the number of spare rail cars associated with the trains.

#### **Schedule FR-19.3: Cycle Time**

This schedule ~~must~~**shall** present, for the reconciliation period, the average cycle time (round trip) in hours for the unit trains from each supplier to its respective delivery point. Except for mine-mouth operations, such information ~~must~~**shall** be presented by 12-month intervals for the reconciliation period. If the average cycle times for the same route changed more than ten percent from one 12-month period to another, provide a complete explanation of the reasons for the changes.

#### **Schedule FR-19.4: Rail Cars**

This schedule ~~must~~**shall** present, for the reconciliation period, the number of rail cars that are operated by the utility as follows:

1. Year of purchase or lease.
2. Manufacturer.
3. Number of cars.
4. Capacity of cars.

Identify which cars are owned and which are leased. For each year, indicate the average cost of cars purchased in that year.

#### **Schedule FR-19.5: Rail Car Leases**

This schedule ~~must~~**shall** include documentation and a complete description of each attempt the utility has made to lease or sublease out its idle rail cars during the reconciliation period. If any revenues were realized through these actions, provide an explanation of how the revenues were reflected in the utility's books.

**Schedule FR-19.6: Rail Car Maintenance**

This schedule ~~must~~**shall** include, for the reconciliation period, a complete description of the rail car maintenance program for cars used to transport coal to the utility's stations. Include a description of the maintenance schedule, the organization which maintains the cars, frequency of inspection and minor overhauls, location of the maintenance facilities, and method of verifying that the claimed repair work was actually performed.

**Schedule FR-19.7: Rail Car Repairs**

This schedule ~~must~~**shall** present, on a monthly basis for the reconciliation period, the amount billed from all railroads for "Bad Order" car repairs which were performed by the railroads.

**Workpapers:** Provide a complete description of the method used by the Company for verifying that bad order car repairs which have been billed by the railroads actually were necessary and actually were performed.

**Schedule FR-20: Fuel Management**

This schedule ~~must~~**shall** present a summary of all significant activities undertaken by the utility's fuel planning, procurement, or management organizations since its last fuel reconciliation which were intended to reduce fuel, fuel-related, or purchased power energy costs. Include the corresponding benefits associated with the activities.

**Workpapers:** Provide documentation to support the activities described in this schedule.

**Schedule FR-21: Fuel Cost Over/Under Recovery**

This schedule ~~must~~shall begin with the deferred fuel balance and interest balance, as approved in the Company's last fuel reconciliation. This schedule ~~must~~shall present an analysis of the adjusted monthly booked over/under recovery of fuel costs for the Texas jurisdiction since the date of the company's last reconciliation through the last month for which reconciliation is requested. This analysis ~~must~~shall include monthly entries to account 186 (Deferred Fuel) as reported to the Commission on the monthly fuel cost reports adjusted for any corrections to the monthly booked amounts. Include in this schedule all pertinent footnotes and information, including information regarding any corrections to booked amounts. Separate or separately identify refunded amounts. Also, separate or separately identify amounts applied to deferred fuel and amounts applied to interest. For companies allocating fuel costs by jurisdiction, a detailed disclosure of the allocation procedure ~~must~~shall be included. Provide the information for this schedule on disk.

The schedule must also include as part of the FRFP copies of each monthly fuel cost report that the utility filed in the past 24-month period covered by the fuel reconciliation. If the utility submits corrected fuel cost reports within the FRFP, the utility must also file the same corrected fuel cost reports in the Commission's relevant project for the submission of such reports.

#### **Schedule FR-22: Confidentiality Disclosure Agreement**

The utility ~~must~~shall prepare a confidentiality disclosure agreement to be included as a part of the Fuel Reconciliation Filing Package and to be filed simultaneously with the schedules required as a part of this package. The format for this agreement is shown on the following pages. If the company prefers to use its own confidentiality disclosure agreement, it may do so, provided written approval of the language of such an agreement is obtained from the General Counsel of the Public Utility Commission of Texas at least five days prior to the filing of the fuel reconciliation application. In addition to the agreement itself, Attachment 1 of the agreement ~~must~~shall present a complete listing of the schedules required by the Fuel Reconciliation Filing Package instructions which the utility alleges are confidential. Upon request and execution of the confidentiality agreement, the utility ~~must~~shall provide any information which it alleges is confidential.

This schedule is intended to provide a mechanism whereby alleged confidential information is available contemporaneously with the filing of the fuel reconciliation application. It does not constitute a finding that any information is proprietary ~~or~~and/or confidential under law, or alter the burden of proof on that issue. Neither the sample agreement included in the form fuel reconciliation filing package, nor any confidentiality agreement reached by the utility and the General Counsel, in any way binds the examiner or the Commission to accept the language of such agreement in the consideration of any subsequent protective order in the proceeding.

**SCHEDULE FR-22**

**DOCKET NO. \_\_\_\_\_  
PUBLIC UTILITY COMMISSION OF TEXAS**

**CONFIDENTIALITY DISCLOSURE AGREEMENT**

This Agreement is entered into by and between \_\_\_\_\_  
or "Company") and the \_\_\_\_\_ or "Recipient"), the parties hereto, as of the  
\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

WHEREAS, the Company owns or has in its possession certain information which it claims  
contains proprietary and confidential information, and

WHEREAS, Recipient desires to gain or may gain access to such alleged proprietary and confidential  
information for its *use* in connection with the Public Utility Commission of Texas (PUC) Docket No. \_\_\_\_  
and

WHEREAS, Recipient represents that: (Recipient must initial one of the following statements.)

\_\_\_\_\_ Recipient is not a present or potential competitor or bidder for sales or purchases of fuel or  
electric power and is not an employee, agent, contractor, or representative of such a competitor or bidder.

\_\_\_\_\_ Recipient is a present or potential competitor or bidder for sales or purchases of fuel or  
electric power or is an employee, agent, contractor, or representative of such a competitor or bidder, and,  
therefore, Rider A to this Agreement applies.

WHEREAS, the Company is willing to provide access to such alleged confidential and  
proprietary information on the terms set forth herein and in consideration for Recipient's undertaking  
to comply with the obligations herein, and

NOW, THEREFORE, the parties agree as follows:

1. 1.1 The Company will grant access, pursuant to Recipient's request, to certain information that is claimed to be proprietary or confidential and which is provided hereunder in response to those schedules in the fuel reconciliation filing package instructions or requests for information and delineated in Attachment 1 attached hereto and incorporated herein by reference, which may be supplemented and amended throughout the duration of PUC Docket No. . The foregoing hereinafter referred to as "confidential information".

1.2 A Recipient ~~must~~shall be permitted access to confidential information only through its "Authorized Representatives." An "Authorized Representative" of a Recipient includes and extends to all agents, employees and counsel, who are charged with the responsibility of reviewing and analyzing matters in connection with this proceeding. Any references to "Recipient" in this Agreement ~~must~~shall be deemed to include all of a Recipient's Authorized Representatives who have signed the agreement contained in Exhibit A to this Agreement. "Confidential information" ~~must~~shall include not only proprietary or confidential information contained in the references listed in Attachment 1, but it also includes such proprietary or confidential information contained in any form — whether written, oral, or otherwise created by Recipient using information furnished to Recipient by Company under this Agreement.

2. 2.1 Recipient acknowledges that the Company contends that such confidential information is not generally known to the public and is regarded as proprietary by the Company (and any persons or entities who are parties to contracts or agreements comprising, including or relating to confidential information) and which the Company claims may include or reference tangible and intangible property which contains proprietary processes and trade secrets that are the product of an expenditure of time, effort, money ~~and/or~~ skills. Recipient further acknowledges that this Agreement creates a confidential relationship between the parties upon which the Company is willing to grant certain rights to Recipient as provided herein. Recipient also acknowledges and agrees that such confidential information is furnished, during the term of this Agreement, to Recipient on a confidential basis for the sole and exclusive use of the Recipient. Recipient agrees that the confidential information provided hereby is exclusively for use in

connection with PUC Docket No. \_\_\_\_\_. Recipient agrees that, during the term of this Agreement as set forth in Paragraph 2.9, it will not use, publish, disclose or otherwise divulge to any person or entity, at any time, nor permit its Authorized Representatives to so divulge any confidential information without the prior written consent of an official or counsel to the Company except as provided in Paragraph 2.4. Recipient agrees that all tangible objects containing or relating to confidential information are the sole and exclusive property of the Company. Upon written request of the Company, Recipient agrees to return within thirty (30) days from the date of completion of PUC Docket No. \_\_\_\_\_ and appeals thereto, to the Company all confidential information or copies thereof which was furnished to Recipient or came into Recipient's possession as well as Recipient's notes, memoranda, and other information regarding or derived from the confidential information. Recipient agrees that it must not retain any copies of confidential information as well as Recipient's notes, memoranda, and other information regarding or derived from the confidential information for its use or for any other purpose other than as expressly agreed to herein. If the Company does not request return of the confidential information as well as Recipient's notes, memoranda, and other information regarding or derived from the confidential information within thirty (30) days from the date of completion of this proceeding and appeals thereto, Recipient may destroy said information and certify same to the Company.

2.2 Notwithstanding any provisions to the contrary, Recipient's attorney must be allowed to retain two copies of any brief, application for rehearing, exhibit or other pleading, or testimony which contains confidential information. Any documents retained under this Paragraph 2.2 must be treated as confidential information under this Agreement and must not be disclosed except as expressly allowed under this Agreement.

2.3 Recipient may copy confidential information delivered hereunder which it believes necessary in connection with PUC Docket No. \_\_\_\_\_; such copies must be necessary to Recipient's determining or verifying relevant information. Recipient must sign Exhibit B listing all confidential documents it wishes to copy and must furnish a copy of said Exhibit B to the Company. Recipient must keep

Exhibit B up to date detailing such information. Recipient will retain such copies in its possession by retaining same in its offices at all times and not allowing removal except under the terms of this Agreement.

2.4 If required by order of a governmental or judicial body, Recipient may release to such body the confidential information required by such order; provided, however, Recipient agrees that prior to such release it mustshall promptly notify the Company of the order and allow the Company sufficient time to contest any release of the confidential information; provided, further, Recipient mustshall use its best efforts to prevent such confidential information from being disclosed to the public. Recipient is permitted to use summaries of the confidential information in any presentation, action or proceeding before any government body or regulatory commission, provided such summaries are sufficiently aggregated or generalized so as not to reveal specific aspects of confidential information in any form. With appropriate protective provision, such as filing Exhibits under seal, Recipient may introduce those portions of confidential information which are necessary and relevant to Recipient's evidentiary presentations.

2.5 The preceding provisions of this Paragraph 2 mustshall not apply to any data, information, item or other matter which is in the public domain at the time of disclosure to the Recipient, or which is thereafter disclosed to the public as a matter of right by a third person or persons, or which thereafter passes into the public domain by acts other than the unauthorized acts of the Recipient, or which is in the rightful possession of the Recipient not subject to a restriction on disclosure, or from a source other than the Company or its affiliated entities, at the time of its disclosure by the Company.

2.6 In performing its obligation under this Paragraph 2, Recipient mustshall employ procedures no less restrictive than the strictest procedures used by Recipient to protect its own confidential data, proprietary processes and trade secrets.

2.7 Recipient ~~must~~shall cause each of its Authorized Representatives who are to have access to confidential information to *sign* a copy of the acknowledgement attached hereto as Exhibit "A\*" at the time of the review of confidential information, or prior thereto if practicable. There ~~must~~shall be delivered to the Company a copy of each such signed acknowledgement. In the event that any Authorized Representative to whom such confidential information is disclosed ceases to be engaged in PUC Docket No. \_\_\_\_\_, access to such confidential information by such person ~~must~~shall be terminated and all confidential information ~~must~~shall be returned to the Recipient itself. Any Authorized Representative who has agreed to the foregoing certification ~~must~~shall continue to be bound by the provisions of this Agreement for the duration thereof, even if no longer so engaged by Recipient.

2.8 In the event of a breach of the foregoing provisions of this Paragraph 2, the Company will not have an adequate remedy in money or damages, and accordingly, ~~must~~shall, in addition to any other available legal or equitable remedies, be entitled to an injunction against such breach without any requirement to post bond as a condition of such relief.

2.9 The obligations of confidentiality set forth herein ~~must~~shall continue in effect for a period of three

(3) years following the date first set forth above.

3. Notwithstanding any other provision of this Agreement, the Recipient ~~must~~shall at any time be able to challenge whether the information provided hereunder should be considered confidential or proprietary by Motion to the Examiner or the PUC. If said information is ruled by an Examiner to be not confidential nor proprietary, Recipient ~~must~~shall nevertheless honor this Agreement during the pendency of an appeal of that examiner's ruling to the Commission provided that such an appeal is filed within three (3) working days after the Examiner's ruling. Furthermore, if said information is ruled by the Commissioners to be not confidential nor proprietary, Recipient ~~must~~shall nevertheless honor this Agreement for three (3) working days after the rendition of an order by the Commission,

or the approval of an Examiner's ruling upon appeal by operation of law, to afford a reasonable opportunity for appeal should any party so desire.

4. This constitutes the entire agreement concerning the confidential information furnished to the Recipient by the Company under this Agreement. This Agreement between Recipient and Company is in addition to, and does not supersede, any prior written agreement between Recipient and Company.

**ACCEPTED:**

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**ACCEPTED**

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**EXHIBIT A**

The undersigned, \_\_\_\_\_, certifies that he/she is serving as an Authorized Representative of \_\_\_\_\_ with respect to PUC Docket No. \_\_\_\_\_ and is receiving copies of or information which the Company claims to be proprietary or confidential in nature. The Company has agreed to provide such documents/information subject to the Confidentiality Disclosure Agreement dated \_\_\_\_\_, \_\_\_\_\_ between the Company and \_\_\_\_\_.

The undersigned agrees that he/she has read that Confidentiality Disclosure Agreement, including any Rider attached to the Agreement, and agrees to be bound by and comply with the terms of that Agreement, including any Rider attached to the Agreement. If Rider A is attached to the Agreement, then the undersigned agrees that he/she will not disclose to the Recipient any of the highly sensitive confidential information to which Rider A applies.

AGREED to this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

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

\_\_\_\_\_  
Title

**EXHIBIT B**

Copies of the Confidential information listed below have been provided pursuant to the Confidentiality Disclosure Agreement in Docket No. \_\_\_\_\_ to Authorized Representatives of \_\_\_\_\_  
These copies will remain in the custody of \_\_\_\_\_ at \_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name Printed

\_\_\_\_\_  
Date

**RIDER A TO CONFIDENTIALITY DISCLOSURE  
AGREEMENT FOR COMPETITORS AND BIDDERS**

WHEREAS, Recipient is a present or potential competitor or bidder for sales or purchases of fuel or purchased power, and

WHEREAS, to balance Recipient's interest in accessing certain highly sensitive confidential information with the interests of other competitors or bidders who might be disadvantaged by such disclosure to Recipient, Company and Recipient agree that Recipient may access such highly sensitive confidential information only through outside consultants or counsel who agree not to disclose the information to Recipient and to otherwise comply with the terms of this Confidentiality Disclosure Agreement,

NOW, THEREFORE, the parties agree to modify the attached Confidentiality Disclosure Agreement by adding the following:

1. Notwithstanding anything else to the contrary in this Confidentiality Disclosure Agreement to the contrary, Recipient agrees to access the confidential information that Company has marked "Highly Sensitive Confidential Information" only through Authorized Representatives who are outside, independent counsel and consultants who are not employees of Recipient and who agree not to disclose said highly sensitive confidential information to Recipient or others and to otherwise comply with the terms of said Confidentiality Disclosure Agreement.
2. Recipient understands and agrees that its Authorized Representatives who gain access to said highly sensitive confidential information ~~must~~ shall not reveal or disclose any of said highly sensitive confidential information to Recipient.

**ACCEPTED:** \_\_\_\_\_, Company, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_

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

\_\_\_\_\_  
Title

**ACCEPTED:** \_\_\_\_\_, Recipient, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_

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

\_\_\_\_\_  
Title

**SECTION II**

**FORMS**

**FOR**

**COMPLETING\***

**ELECTRIC UTILITY**

**FUEL RECONCILIATION**

**FILING PACKAGE**

**FOR GENERATING UTILITIES**

**\*To be used in conjunction with instructions contained in Section I.**

**SCHEDULE FR-3.1a  
NUCLEAR UNIT OUTAGE HISTORY**

| UNIT<br>NAME | OUTAGE<br>NUMBER | DATE<br>STARTED | DATE<br>COMPLETE | OUTAGE<br>DURATION<br>(HOURS) | TYPE<br>OF<br>OUTAGE<br>(Note 1) | MAXIMUM<br>POWER<br>LEVEL<br>PERMITTED<br>(MWs) | UNIT<br>SHUTDOWN<br>METHOD<br>(Note 2) | REASON<br>FOR<br>OUTAGE |
|--------------|------------------|-----------------|------------------|-------------------------------|----------------------------------|---|--|-------------------------|
|              |                  |                 |                  |                               |                                  |   |  |                         |
|              |                  |                 |                  |                               |                                  |   |  |                         |
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|              |                  |                 |                  |                               |                                  |   |  |                         |

**NOTE 1: USE THE FOLLOWING OUTAGE CATEGORIES**

F - Forced Outage

S - Scheduled Outage

**NOTE 2: USE THE FOLLOWING UNIT SHUTDOWN CATEGORIES**

M - Manual Controlled Shutdown

MT - Manual Trip

AT - Automatic Trip

O - Other

**SCHEDULE FR-3.1b NUCLEAR UNIT OUTAGE DATA**

[illegible]

**SCHEDULE FR-3.2a**

**FOSSIL UNIT FORCED OUTAGE**

| <b>UNIT<br/>NAME</b> | <b>DATE<br/>STARTED</b> | <b>DATE<br/>COMPLETE</b> | <b>OUTAGE<br/>DURATION<br/>(HOURS)</b> | <b>REASON<br/>FOR<br/>OUTAGE</b> |
|----------------------|-------------------------|--------------------------|--|----------------------------------|
|                      |                         |                          |  |                                  |
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**SCHEDULE FR-3.2b**

## FOSSIL UNIT PLANNED OUTAGE DATA

[illegible]

## SCHEDULE FR-3.3a NUCLEAR UNIT INCREMENTAL OUTAGE COSTS

PLANT NAME

UNIT DESIGNATION

OUTAGE NUMBER

ACTUAL START DATE

ACTUAL END DATE

OUTAGE DURATION  
(Days)

| FERC<br>ACCOUNT<br>NUMBER | DESCRIPTION | ACTUAL<br>EXPENSES |
|---------------------------|-------------|--------------------|
|---------------------------|-------------|--------------------|

### OPERATIONS

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**MAINTENANCE**

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**TRANSMISSION**

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**TOTAL EXPENSES****NOTE: Do not report outages under \$500,000.**

## SCHEDULE FR-3.3b FOSSIL UNIT INCREMENTAL OUTAGE COSTS

PLANT NAME

UNIT DESIGNATION

OUTAGE NUMBER

ACTUAL START DATE

ACTUAL END DATE

OUTAGE DURATION  
(Days)

| FERC<br>ACCOUNT<br>NUMBER | DESCRIPTION | ACTUAL<br>EXPENSES |
|---------------------------|-------------|--------------------|
|---------------------------|-------------|--------------------|

### OPERATIONS

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**MAINTENANCE**

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**TRANSMISSION**

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**TOTAL EXPENSES****NOTE: Do not report outages under \$500,000.**

# **SCHEDULE FR-4.1** **SUPPLY AND LOAD (New MWh)**

| PRODUCTION                        |         |      |        |       |       |              | PURCHASED POWER |                    |               |                   |                    |                 |                 |               | SALES                             |                            |         |      |       |        |              |
|-----------------------------------|---------|------|--------|-------|-------|--------------|-----------------|--------------------|---------------|-------------------|--------------------|-----------------|-----------------|---------------|-----------------------------------|----------------------------|---------|------|-------|--------|--------------|
| NUCLEAR                           | LIGNITE | COAL | GASOIL | HYDRO | OTHER | SUB<br>TOTAL | QF<br>FIRM      | QF<br>NON-<br>FIRM | OTHER<br>FIRM | OTHER<br>NON-FIRM | NET<br>INTERCHANGE | PRIOR<br>ADJUST | TOTAL<br>SUPPLY | TOTAL<br>LOAD | BOOK LOSSES<br>LESS<br>SYSTEM USE | (3)<br>SYSTEM'S<br>OWN USE | NONFIRM | FIRM | WHOLE | RETAIL | SUB<br>TOTAL |
| <b>RECONCILIATION PERIOD (RP)</b> |         |      |        |       |       |              |                 |                    |               |                   |                    |                 |                 |               |                                   |                            |         |      |       |        |              |
| Month X (1)                       |         |      |        |       |       |              |                 |                    |               |                   |                    |                 |                 |               |                                   |                            |         |      |       |        |              |
| AA                                |         |      |        |       |       |              |                 |                    |               |                   |                    |                 |                 |               |                                   |                            |         |      |       |        |              |
| AA                                |         |      |        |       |       |              |                 |                    |               |                   |                    |                 |                 |               |                                   |                            |         |      |       |        |              |
| AA                                |         |      |        |       |       |              |                 |                    |               |                   |                    |                 |                 |               |                                   |                            |         |      |       |        |              |
| Month Z (2)                       |         |      |        |       |       |              |                 |                    |               |                   |                    |                 |                 |               |                                   |                            |         |      |       |        |              |

- Notes: (1) Month X = Month following utility's last reconciliation.
- (2) Month Z = Last Month for which reconciliation data is requested.
- (3) System's Own Use must shall provide metered usage for office buildings, district offices, service centers, warehouses, and maintenance facilities, accept that facilities with demand of less than 10 kW or facilities used only on an Intermittent basis may be estimated. Electric usage of facilities associated with the transmission or distribution of electrical power (e.g., switchyards, substations, etc.) may be estimated based on a statistical sampling technique.

**SCHEDULE FR-4.2a**  
**(UNIT NAME) GENERATING UNIT DATA**

| PRODUCTION MWh                                     |                    |                       | PURCHASED POWER                      |                          |                               |                           |                   |                        |                       | FUEL CONSUMPTION<br>BILLION Btu |               |              |            | NET<br>HEAT<br>RATE<br>Btu/kWh |  |
|--|--------------------|-----------------------|--------------------------------------|--------------------------|-------------------------------|---------------------------|-------------------|------------------------|-----------------------|---------------------------------|---------------|--------------|------------|--------------------------------|--|
| GROSS<br>UNIT<br>OUTPUT                            | STATION<br>SERVICE | NET<br>UNIT<br>OUTPUT | EQUIVALENT<br>AVAILABILITY<br>FACTOR | FORCED<br>OUTAGE<br>RATE | SCHEDULED<br>OUTAGE<br>FACTOR | NET<br>CAPACITY<br>FACTOR | TIME<br>ON<br>AOC | # OF<br>COLD<br>STARTS | # OF<br>HOT<br>STARTS | HOURS<br>CONNECTED<br>TO LOAD   | COLD<br>START | HOT<br>START | OPERATIONS | TOTAL                          |  |
| <b>RECONCILIATION PERIOD (RP)</b>                  |                    |                       |                                      |                          |                               |                           |                   |                        |                       |                                 |               |              |            |                                |  |
| Month X (4)<br>--<br>--<br>--<br>--<br>Month Z (5) |                    |                       |                                      |                          |                               |                           |                   |                        |                       |                                 |               |              |            |                                |  |

- Notes: (1) Station Service, Fuel Consumption, and Heat Rate must be provided, if available.
- (2) Time on Automatic Generator Controls (AGC), number of cold and hot Starts, and Fuel Consumption may be estimated. If actual data is not available.
- (3) Operating data must be defined consistent with the North American Electric Reliability Council Generating Availability Data System (NERC GADS).
- (4) Month X = Month following Utility's last reconciliation.
- (5) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.2b**  
**(UNIT NAME) GENERATING UNIT CHARACTERISTICS**

| CATEGORY                                   | DESCRIPTION / RESPONSE |
|--|------------------------|
| <b>TURBINE-GENERATOR</b>                   |                        |
| 1. TURBINE MANUFACTURER                    |                        |
| 2. TURBINE DESCRIPTION                     |                        |
| 3. INLET TEMPERATURES/PRESSURES            |                        |
| 4. NUMBER OF FEEDWATER HEATERS             |                        |
| 5. LAST ROW OF BLADING SIZE / RPMs         |                        |
| 6. GENERATOR MANUFACTURER                  |                        |
| 7. NAMEPLATE RATINGS                       |                        |
| 8. NOMINAL GROSS MW OUTPUT                 |                        |
| 9. TYPE OF COOLING                         |                        |
| 10. TYPE OF EXCITATION                     |                        |
| <b>BOILER</b>                              |                        |
| 1. DESCRIPTION OF PRIMARY FUEL             |                        |
| 2. DESCRIPTION OF ALTERNATE FUEL           |                        |
| 3. MW DERATING – ALTER FUEL USE            |                        |
| 4. STARTUP FUEL                            |                        |
| 5. BOILER MANUFACTURER                     |                        |
| 6. TYPE OF BOILER                          |                        |
| 7. TYPE OF FUEL FIRING                     |                        |
| 8. DESCRIPTION OF BURNER LAYOUT            |                        |
| <b>POLLUTION CONTROL</b>                   |                        |
| 1. APPLICABLE AIR POLLUTION REG            |                        |
| 2. MANUFACTURER OF PART. CONTROL           |                        |
| 3. MANUFACTURER OF SO <sub>x</sub> CONTROL |                        |
| 4. MANUFACTURER OF NO <sub>x</sub> CONTROL |                        |
| 5. TYPE OF PARTICULATE CONTROL             |                        |
| 6. TYPE OF SO <sub>x</sub> CONTROL         |                        |
| 7. TYPE OF NO <sub>x</sub> CONTROL         |                        |
| 8. CURRENT LEVEL OF PARTICULATES           |                        |

[illegible]

**SCHEDULE FR-4.2c**  
**(UNIT NAME) GENERATING UNIT EFFICIENCY & CONTROL SYSTEMS**

| CATEGORY                                  | DESCRIPTION / RESPONSE |
|---|------------------------|
| <b>INITIAL DESIGN EFFICIENCIES</b>        |                        |
| 1. BOILER EFFICIENCY / STEAM CONDITIONS   |                        |
| 2. TURBINE EFFICIENCY / STEAM CONDITIONS  |                        |
| 3. GENERATOR EFFICIENCY / MW : MVAR       |                        |
| 4. CONDENSOR CONDITIONS / COOLING WATER   |                        |
| 5. GROSS HEAT RATE (1)                    |                        |
| 6. ORIGINAL STATION LOAD                  |                        |
| 7. NET HEAT RATE (2)                      |                        |
| 8. HEAT RATE CURVE / EQUATION             |                        |
| <b>"PROMOD" TYPE DATA</b>                 |                        |
| 1. STARTUP Btus                           |                        |
| 2. MINIMUM MW / TOTAL Btus                |                        |
| 3. MINIMUM MW / INCREMENTAL Btus PER MWh  |                        |
| 4. 1ST STEP MW / INCREMENTAL Btus PER MWh |                        |
| 5. 2NDSTEP MW / INCREMENTAL Btus PER MWh  |                        |
| 6. 3RD STEP MW / INCREMENTAL Btus PER MWh |                        |
| 7. 4TH STEP MW / INCREMENTAL Btus PER MWh |                        |
| 8. 5TH STEP MW / INCREMENTAL Btus PER MWh |                        |

### THREE MOST RECENT HEAT RATE TESTS

[illegible]

## CONTROL SYSTEMS

|  |
|--|
| 1. DESCRIPTION OF TURBINE CONTROL SYS.     |
| 2. MANUFACTURER OF TURBINE CONTRL SYS.     |
| 3. DATE & COST OF INSTALLATION             |
| 4. DESCRIPTION OF BOILER CONTROL SYS.      |
| 5. MANUFACTURER OF BOILER CONTROL SYS.     |
| 6. DATE & COST OF INSTALLATION             |
| 7. TYPE OF FAN CONTROL SYSTEM              |
| 8. TYPE OF FEEDWATER PUMP CONTROL SYSM     |
| 9. TYPE OF SOOT BLOWER CONTROL SYS.        |
| 10. NUMBER OF OPERATOR CONTROL ROOMS       |
| 11. DESCRIPTION OF HEATRATE DEVIATION SYS. |
| 12. TYPE OF SCRUBBER CONTROL SYS,          |

[illegible]

|        |     |                   |  |
|--------|-----|-------------------|--|
| NOTES: | (1) | GROSS HEAT RATE = | TOTAL FUEL CONSUMED (Including Start-up) (in<br>mmBtu's) |
|        |     |                   | GROSS ELECTRICAL OUTPUT                                  |
|        | (2) | NET HEAT RATE     | TOTAL FUEL CONSUMED (mmBtu's)                            |
|        |     |                   | GROSS ELECTRICAL OUTPUT – STATION SERVICE                |

**Indicate whether Station Service Includes consumption for Common Facilities.**

**SCHEDULE FR-4.3b**  
**SUMMARY OF FIRM PURCHASED POWER ENERGY COSTS (\$000)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   |       |
|-----------------------------------|---|---|---|---|---|---|---|---|-------|
| A                                 | B | C | D | E | F | G | H | I | TOTAL |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   |       |
|--------------------|---|---|---|---|---|---|---|---|-------|
| Q                  | R | S | T | U | V | W | X | Y | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.3c**  
**SUMMARY OF FIRM PURCHASED POWER FIXED CHARGES (\$000)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   |       |
|-----------------------------------|---|---|---|---|---|---|---|---|-------|
| A                                 | B | C | D | E | F | G | H | I | TOTAL |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   |       |
|--------------------|---|---|---|---|---|---|---|---|-------|
| Q                  | R | S | T | U | V | W | X | Y | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.3d**  
**SUMMARY OF FIRM PURCHASED POWER ENERGY COSTS PER NET MWh (\$0.00.MWh)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   | WEIGHTED<br>AVERAGE |
|-----------------------------------|---|---|---|---|---|---|---|---|---------------------|
| A                                 | B | C | D | E | F | G | H | I |                     |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   | WEIGHTED<br>AVERAGE |
|--------------------|---|---|---|---|---|---|---|---|---------------------|
| Q                  | R | S | T | U | V | W | X | Y |                     |

**RECONCILIATION PERIOD (RP)**

Month X (1)

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Month Z (2)

- NOTES: (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.3e**  
**SUMMARY OF NON-FIRM PURCHASED POWER (Net MWh)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   |        |       |
|-----------------------------------|---|---|---|---|---|---|---|---|--------|-------|
| A                                 | B | C | D | E | F | G | H | I | LOSSES | TOTAL |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   |        |       |
|--------------------|---|---|---|---|---|---|---|---|--------|-------|
| Q                  | R | S | T | U | V | W | X | Y | LOSSES | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.  
 (3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

**SCHEDULE FR-4.3e**  
**SUMMARY OF NON-FIRM PURCHASED POWER (Net MWh)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   |        |       |
|-----------------------------------|---|---|---|---|---|---|---|---|--------|-------|
| A                                 | B | C | D | E | F | G | H | I | LOSSES | TOTAL |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   |        |       |
|--------------------|---|---|---|---|---|---|---|---|--------|-------|
| Q                  | R | S | T | U | V | W | X | Y | LOSSES | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
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AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.  
 (3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

**SCHEDULE FR-4.3f**  
**SUMMARY OF FIRM PURCHASED POWER ENERGY COSTS (\$000)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   |       |
|-----------------------------------|---|---|---|---|---|---|---|---|-------|
| A                                 | B | C | D | E | F | G | H | I | TOTAL |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   |       |
|--------------------|---|---|---|---|---|---|---|---|-------|
| Q                  | R | S | T | U | V | W | X | Y | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.  
 (3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

**SCHEDULE FR-4.3g**  
**SUMMARY OF NON-FIRM PURCHASED POWER ENERGY COSTS PER NET MWh (\$000/MWh)**

| QUALIFYING FACILITIES, BY COMPANY |   |   |   |   |   |   |   |   |                     |
|-----------------------------------|---|---|---|---|---|---|---|---|---------------------|
| A                                 | B | C | D | E | F | G | H | I | WEIGHTED<br>AVERAGE |

| OTHERS, BY COMPANY |   |   |   |   |   |   |   |   |                     |
|--------------------|---|---|---|---|---|---|---|---|---------------------|
| Q                  | R | S | T | U | V | W | X | Y | WEIGHTED<br>AVERAGE |

**RECONCILIATION PERIOD (RP)**

Month X (1)  
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 Month Z (2)

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- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.  
 (3) Individual entities with less than 100 kW of output may be aggregated and treated as one company for purposes of this schedule.

## SCHEDULE FR-4.4a SUMMARY OF LINE LOSSES AND SYSTEM'S OWN USE (1)

| SYSTEM LOSSES (MWh)  |                 |                                |                 |                            |                |                |                     |               |                   |              |                   | SYSTEM'S OWN USE (MWh) (5)        |   |   |   |   |   |   |   |                        |
|----------------------|-----------------|--------------------------------|-----------------|----------------------------|----------------|----------------|---------------------|---------------|-------------------|--------------|-------------------|-----------------------------------|---|---|---|---|---|---|---|------------------------|
| STEP-<br>UP<br>X-FMR | 346 kV<br>TRANS | 346/138<br>KV<br>AUTO<br>X-FMR | 138 KV<br>TRANS | 138/69 KV<br>AUTO<br>X-FMR | 69 KV<br>TRANS | Power<br>X-FMR | PRIMARY<br>DISTRIB. | LINE<br>X-FMR | RECDRY<br>DISTRIB | SUB<br>TOTAL | (2)<br>DIFFERENCE | BOOK LOSSES<br>LESS<br>SYSTEM USE | T | U | V | W | X | Y | Z | TOTAL<br>SYSTEM<br>USE |

### RECONCILIATION PERIOD (RP)

Month X (3)  
"  
"  
"  
Month Z (4)

- NOTES: (1) if actual energy losses are not available as indicated above, estimated values must shall be provided on no less than an annual basis and at least by voltage level (i.e., transformer losses included with line losses" if not available separately).
- (2) "Difference", if any, between energy losses as recorded by Company books and records ("COMPANY USE, LOSSES, AND UNACCOUNTED FOR"), and the sum of loss amounts allocated to component (equipment/voltage) level by month and "SYSTEMS OWN USE".
- (3) Month X = Month following Utility's last reconciliation.
- (4) Month Z = Last Month for which reconciliation data is requested.
- (5) System's Own Use must shall provide metered usage for office buildings, district offices, service centers, warehouse, and maintenance facilities, except that facilities with demand of less than 10 kW or facilities used only on an intermittent basis may be estimated. Electric usage of facilities associated with the transmission or distribution of electrical pow (e.g., switchyards, substations, etc.) may be estimated based on a statistical sampling technique.

**SCHEDULE FR-4.4b**  
**SUMMARY OF OFF-SYSTEM SALES (NON-FIRM & FIRM POWER)**

| OFF-SYSTEM NON-FIRM SALES (Net MWh) |   |   |   |   |   |   |   |   |   |       |
|-------------------------------------|---|---|---|---|---|---|---|---|---|-------|
| A                                   | B | C | D | E | F | G | H | I | J | TOTAL |

| OFF-SYSTEM FIRM POWER SALES (Net MWh) |   |   |   |   |   |   |   |   |   |       |
|---------------------------------------|---|---|---|---|---|---|---|---|---|-------|
| Q                                     | R | S | T | U | V | W | X | Y | Z | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.4c**  
**SUMMARY OF OFF-SYSTEM SALES REVENUE (ENERGY CHARGE COMPONENT)**

| OFF-SYSTEM NON-FIRM SALES (\$000) |   |   |   |   |   |   |   |   |   |       |
|-----------------------------------|---|---|---|---|---|---|---|---|---|-------|
| A                                 | B | C | D | E | F | G | H | I | J | TOTAL |

| OFF-SYSTEM FIRM POWER SALES (\$000) |   |   |   |   |   |   |   |   |   |       |
|-------------------------------------|---|---|---|---|---|---|---|---|---|-------|
| Q                                   | R | S | T | U | V | W | X | Y | Z | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.4d**  
**SUMMARY OF OFF-SYSTEM SALES REVENUE (FIXED CHARGE COMPONENT)**

| OFF-SYSTEM NON-FIRM SALES (\$000) |   |   |   |   |   |   |   |   |   |       |
|-----------------------------------|---|---|---|---|---|---|---|---|---|-------|
| A                                 | B | C | D | E | F | G | H | I | J | TOTAL |

| OFF-SYSTEM FIRM POWER SALES (\$000) |   |   |   |   |   |   |   |   |   |       |
|-------------------------------------|---|---|---|---|---|---|---|---|---|-------|
| Q                                   | R | S | T | U | V | W | X | Y | Z | TOTAL |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

**SCHEDULE FR-4.4e**  
**SUMMARY OF OFF-SYSTEM SALES REVENUE (ENERGY CHARGE PER MWh)**

| OFF-SYSTEM NON-FIRM SALES (\$0.00/NET MWh) |   |   |   |   |   |   |   |   |   |         |
|--|---|---|---|---|---|---|---|---|---|---------|
| A  | B | C | D | E | F | G | H | I | J | AVERAGE |

| OFF-SYSTEM FIRM POWER SALES (\$0.00/NET MWh) |   |   |   |   |   |   |   |   |   |         |
|--|---|---|---|---|---|---|---|---|---|---------|
| Q  | R | S | T | U | V | W | X | Y | Z | AVERAGE |

**RECONCILIATION PERIOD (RP)**

Month X (1)

AA  
AA  
AA  
AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
 (2) Month Z = Last Month for which reconciliation data is requested.

# **SCHEDULE FR-4.4F** **SUMMARY OF ON-SYSTEM SALES (WHOLESALE & RETAIL)**

| ON-SYSTEM WHOLESALE SALES (Net MWh) |   |   |   |   |   |   |   |   |   |       |
|-------------------------------------|---|---|---|---|---|---|---|---|---|-------|
| A                                   | B | C | D | E | F | G | H | I | J | TOTAL |

| ON-SYSTEM RETAIL SALES (Net MWh) |   |   |   |   |   |   |   |   |   |       |
|----------------------------------|---|---|---|---|---|---|---|---|---|-------|
| Q                                | R | S | T | U | V | W | X | Y | Z | TOTAL |

## **RECONCILIATION PERIOD (RP)**

Month X (1)

AA

AA

AA

AA

Month Z (2)

- NOTES:** (1) Month X = Month following utility's last reconciliation.  
(2) Month Z = Last Month for which reconciliation data is requested.