



Craig W. Silverstein  
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**VIA ELECTRONIC FILING – INFORMATIONAL FILING ONLY**

June 25, 2019

Ms. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
Room 1A  
888 First Street, NE  
Washington, DC 20426

**Re: Golden Spread Electric Cooperative, Inc.  
Annual Update of Formula Rates – Informational Filing  
Docket No. ER11-4304-000 and -001**

Dear Secretary Bose:

Pursuant to the Federal Energy Regulatory Commission's April 24, 2012 order in the above captioned proceeding, *Golden Spread Electric Cooperative, Inc.*, 139 FERC ¶ 61,067 (2012), wherein the Commission conditionally accepted its Open Access Transmission Tariff for filing, Golden Spread Electric Cooperative, Inc. hereby submits its annual update for charges pursuant to its formula rate for the period July 1, 2019 through June 30, 2020.

A copy of this filing will be posted on Golden Spread's transmission web page and will be provided to Golden Spread's transmission customer.

If you have any questions, please do not hesitate to contact the undersigned at (202) 640-2111.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'C. Silverstein', written over a faint blue line.

William Harrelson  
Chief Legal Officer and General Counsel  
Golden Spread Electric Cooperative, Inc.  
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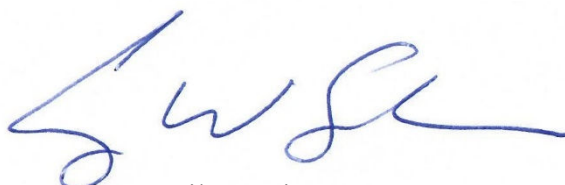
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Counsel to Golden Spread Electric  
Cooperative, Inc.

## **CERTIFICATE OF SERVICE**

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in these proceedings.

DATED in Washington, DC, this 25<sup>th</sup> day of June 2019.

A handwritten signature in blue ink, appearing to read 'CWS', is written above the printed name.

Craig W. Silverstein

# GOLDEN SPREAD ELECTRIC COOPERATIVE

2019 SPP Transmission Rates

May 30, 2019

Golden Spread Electric Cooperative  
Summary of SPP Transmission Revenue Requirement

	Reference		a	b	c	d	e			f	g
			Total GSEC	Other	Total SPP Trans	Big Country	Greenbelt	South Plains	New SFA		
1 Steam Power Generation	Schedule C-1.0, Line 21	\$	54,415,260	54,415,260	-	-	-	-	-	-	-
2 Other Power Generation	Schedule C-1.0, Line 41	\$	57,544,582	57,544,582	-	-	-	-	-	-	-
3 Other Power Supply	Schedule C-1.0, Line 49	\$	131,528,724	131,490,395	38,329	3,311	12,892	22,126	-	-	-
4 Transmission O&M	Schedule C-1.0, Line 109	\$	70,463,026	70,232,183	230,843	8,001	29,977	192,865	-	-	-
5 Regional Market	Schedule C-1.0, Line 130	\$	4,494,204	4,494,204	-	-	-	-	-	-	-
6 Distribution O&M	Schedule C-1.0, Line 168	\$	1,718,629	1,608,329	110,300	2,297	564	107,439	-	-	-
7 Customer Accounts	Schedule C-1.0, Line 176	\$	412,307	412,307	-	-	-	-	-	-	-
8 Customer Service	Schedule C-1.0, Line 183	\$	-	-	-	-	-	-	-	-	-
9 Sales	Schedule C-1.0, Line 190	\$	-	-	-	-	-	-	-	-	-
10 Admin & General	Schedule C-1.0, Line 218	\$	28,574,921	28,329,426	245,495	21,106	79,710	144,679	-	-	-
11 Depreciation	Schedule C-1.0, Line 236	\$	39,206,895	38,234,000	972,895	122,793	445,544	404,557	-	-	-
12 Taxes other than IC	Schedule C-1.0, Line 243	\$	9,085,867	8,814,067	271,800	36,007	16,349	219,443	-	-	-
13 Interest Expense	Schedule C-1.0, Line 252	\$	28,155,323	27,189,609	965,714	114,288	516,596	334,830	-	-	-
14 Total Cost of Service	Sum Line 1 to Line 13	\$	425,599,738	422,764,363	2,835,375	307,803	1,101,634	1,425,938	-	-	-
15 Margin	Schedule C-1.0, Line 255	\$				28,704	897,738	111,042	-	-	-
16 Total Revenue Requirement	L15 + L16	\$			2,835,375	336,507	1,999,372	1,536,981	-	-	-
17											
18 Billing Units	Schedule E-1.0, L, L6, L, L	kW mon			2,901,939	146,539	249,635	2,505,764	-	-	-
19											
20											
21 Rate											
22 Annual	Line 23 * 12	\$/kW/yr			11.76	27.60	96.12	7.32	-	-	-
23 Monthly	Line 16 / Line 18	\$/kW/mon			0.98	2.30	8.01	0.61	-	-	-
24 Weekly	Line 22 / 52	\$/kW/week			0.226	0.531	1.848	0.141	-	-	-
25 Daily	Line 24 / 5	\$/kW/day			0.045	0.106	0.370	0.028	-	-	-
26 Hourly	Line 25 / 16	\$/kW/hour			0.003	0.007	0.023	0.002	-	-	-

Golden Spread Electric Cooperative  
Summary of 12/31/2018 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

	a	b	c		d		e		f		g		h		i		j		k		l		m		n
			BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER														
Reference	Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total								
	1	2	3	4	5	6	7	8	9	10															
<b>1 Intangible Plant</b>																									
2 301 Organization p205, L2	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 302 Franchises & Consents p205, L3	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 303 Misc Intangible Plant p205, L4	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Total	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6																									
<b>7 Steam Production Plant</b>																									
8 310 Land & Land Rights p205, L8	18,429,437	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,429,437	-	-	-	-	-	-	-	18,429,437
9 311 Structures & Improvements p205, L9	6,942,455	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,942,455	-	-	-	-	-	-	-	6,942,455
10 312 Boiler Plant Equipment p205, L10	96,849,320	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,849,320	-	-	-	-	-	-	-	96,849,320
11 313 Engines & Engine-Driven Generators p205, L11	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 314 Turbogenerator Units p205, L12	72,369,375	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,369,375	-	-	-	-	-	-	-	72,369,375
13 315 Accessory Electric Equipment p205, L13	29,765,824	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,765,824	-	-	-	-	-	-	-	29,765,824
14 316 Misc Power Plant Equipment p205, L14	6,155,542	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,155,542	-	-	-	-	-	-	-	6,155,542
15 317 Asset Retirement Costs for Steam Production p205, L15	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Total	230,511,953		-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,511,953	-	-	-	-	-	-	-	230,511,953
17																									
<b>18 Other Production Plant</b>																									
19 340 Land & Land Rights p205, L37	1,631,440	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,631,440	-	-	-	-	-	-	-	1,631,440
20 341 Structures & Improvements p205, L38	101,715,507	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,715,507	-	-	-	-	-	-	-	101,715,507
21 342 Fuel Holders, Products & Accessories p205, L39	42,420,679	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,420,679	-	-	-	-	-	-	-	42,420,679
22 343 Prime Movers p205, L40	176,421,693	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176,421,693	-	-	-	-	-	-	-	176,421,693
23 344 Generators p205, L41	291,991,418	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	291,991,418	-	-	-	-	-	-	-	291,991,418
24 345 Accessory Electric Equipment p205, L42	31,764,866	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,764,866	-	-	-	-	-	-	-	31,764,866
25 346 Misc Power Plant Equipment p205, L43	11,655,230	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,655,230	-	-	-	-	-	-	-	11,655,230
26 347 Asset Retirement Costs for Other Production p205, L44	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27 Total	657,600,833		-	-	-	-	-	-	-	-	-	-	-	-	-	-	657,600,833	-	-	-	-	-	-	-	657,600,833
28																									
<b>29 Transmission Plant</b>																									
30 350 Land & Land Rights p207, L48	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 350 SFA Land & Land Rights SFA	232,962	100	35,574	-	-	-	74,617	-	-	-	-	-	-	-	-	-	122,771	110,191	-	-	-	-	-	-	232,962
32 352 Structures & Improvements p207, L49	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 352 SFA Structures & Improvements SFA	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 353 Station Equipment (Other) p207, L50 - L35,L36,L37	17,297,503	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,297,503	-	-	-	-	-	-	-	17,297,503
35 353 SFA Station Equipment SFA	8,471,519	100	306,073	-	3,135,169	-	5,030,277	-	-	-	-	-	-	-	-	-	8,471,519	8,471,519	-	-	-	-	-	-	8,471,519
36 353 SCADA SCADA	5,934,501	103	17,004	85,022	85,022	-	289,073	-	-	-	-	-	-	-	-	-	5,458,381	391,099	85,022	-	-	-	-	-	5,934,501
37 353 SCADA SFA SCADA SFA	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 354 Towers & Fixtures p207, L51	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39 354 SFA Towers & Fixtures SFA	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40 355 Poles & Fixtures p207, L52	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 355 SFA Poles & Fixtures SFA	19,323,044	100	2,080,895	473,942	11,319,994	-	3,052,068	-	-	-	-	-	-	-	-	-	2,396,145	16,452,957	473,942	-	-	-	-	-	19,323,044
42 356 Overhead Conductors & Devices p207, L53	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43 356 SFA Overhead Conductors & Devices SFA	7,566,168	100	1,657,613	627,146	33,611	-	3,569,188	-	-	-	-	-	-	-	-	-	1,678,610	5,260,412	627,146	-	-	-	-	-	7,566,168
44 357 Underground Conduit p207, L54	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 357 SFA Underground Conduit SFA	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 358 Underground Conductors & Devices p207, L55	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47 358 SFA Underground Conductors & Devices SFA	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48 359 Roads & Trails p207, L56	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49 359 SFA Roads & Trails SFA	3,260	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,260	-	-	-	-	-	-	-	3,260
50 359.1 Asset Retirement Costs for Trans Plant	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51 359.1 SFA Asset Retirement Costs for Trans Plant SFA	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Total	58,828,957		4,097,159	1,186,110	14,573,796	-	12,015,223	-	-	-	-	-	-	-	-	-	26,956,670	30,686,178	1,186,110	-	-	-	-	-	58,828,957
53																									

Golden Spread Electric Cooperative  
Summary of 12/31/2018 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	c		d		e		f		g		h		i		j		k		l		m		n		
			Form 1 Total	AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP	ERCOT	Total										
					SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT															
54	Distribution Plant																										
55	360 Land & Land Rights	p207, L60	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA Land & Land Rights SFA	p207, L61	473,378	100	9,730	16,500	-	-	-	82,709	-	-	-	-	-	-	-	-	364,439	92,439	16,500	473,378					
57	361 Structures & Improvements	p207, L61	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA Structures & Improvements SFA	p207, L62	286	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286	-	-	286					
59	362 Station Equipment	p207, L62	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	362 SFA Station Equipment SFA	p207, L63	83,277,532	100	1,244,635	4,137,574	10,715,087	-	-	36,992,870	-	-	-	-	-	-	-	-	30,187,366	48,952,592	4,137,574	83,277,532					
61	363 Storage Battery Equipment	p207, L63	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	363 SFA Storage Battery Equipment SFA	p207, L64	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	364 Poles, Towers & Fixtures	p207, L64	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
64	364 SFA Poles, Towers & Fixtures SFA	p207, L65	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65	365 Overhead Conductors & Devices	p207, L65	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	365 SFA Overhead Conductors & Devices SFA	p207, L66	47,989	100	-	16,557	31,432	-	-	-	-	-	-	-	-	-	-	-	-	31,432	16,557	47,989					
67	366 Underground Conduit	p207, L66	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	366 SFA Underground Conduit SFA	p207, L67	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	367 Underground Conductors & Devices	p207, L67	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70	367 SFA Underground Conductors & Devices SFA	p207, L68	370	100	-	370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370					
71	368 Line Transformers	p207, L68	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72	368 SFA Line Transformers SFA	p207, L69	34,245	100	-	18,927	15,318	-	-	-	-	-	-	-	-	-	-	-	-	-	15,318	18,927	34,245				
73	369 Services	p207, L70	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74	370 Meters	p207, L70	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
75	371 Installations on Customer Premises	p207, L71	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
76	372 Leased Property on Customer Premises	p207, L72	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
77	373 Street Lighting & Signal Systems	p207, L73	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
78	374 Asset Retirement Costs for Dist Plant	p207, L74	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	Total		83,833,800		1,254,365	4,189,928	10,761,837	-	-	37,075,579	-	-	-	-	-	-	-	-	30,552,091	49,091,781	4,189,928	83,833,800					
80																											
81	Regional Transmission & Market Operation Plant																										
82	380 Land & Land Rights	p207, L77	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83	381 Structures & Improvements	p207, L78	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
84	382 Computer Hardware	p207, L79	38,157	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,157	-	-	38,157					
85	383 Computer Software	p207, L80	195,079	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195,079	-	-	195,079					
86	384 Communication Equipment	p207, L81	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
87	385 Misc Regional Transmission & Market Operation Plant	p207, L82	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
88	386 Asset Retirement Costs for Regional Transmission & Market Operation Plant	p207, L83	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
89	Total		233,236		-	-	-	-	-	-	-	-	-	-	-	-	-	-	233,236	-	-	233,236					
90																											
91	General Plant																										
92	389 Land & Land Rights	p207, L86	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	390 Structures & Improvements	p207, L87	201,503	107	153	767	767	-	-	2,609	-	-	-	-	-	-	-	-	197,206	3,530	767	201,503					
94	391 Office Furniture & Equipment	p207, L88	17,481,461	107	13,315	66,576	66,576	-	-	226,360	-	-	-	-	-	-	-	-	17,108,633	306,251	66,576	17,481,461					
95	392 Transportation Equipment	p207, L89	478,479	107	364	1,822	1,822	-	-	6,196	-	-	-	-	-	-	-	-	468,274	8,382	1,822	478,479					
96	393 Stores Equipment	p207, L90	23,099	107	18	88	88	-	-	299	-	-	-	-	-	-	-	-	22,606	405	88	23,099					
97	394 Tools, Shop & Garage Equipment	p207, L91	439,467	107	335	1,674	1,674	-	-	5,690	-	-	-	-	-	-	-	-	430,094	7,699	1,674	439,467					
98	395 Laboratory Equipment	p207, L92	8,365	107	6	32	32	-	-	108	-	-	-	-	-	-	-	-	8,187	147	32	8,365					
99	396 Power Operated Equipment	p207, L93	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	397 Communication Equipment	p207, L94	117,360	107	89	447	447	-	-	1,520	-	-	-	-	-	-	-	-	114,857	2,056	447	117,360					
101	398 Miscellaneous Equipment	p207, L95	149,017	107	114	568	568	-	-	1,930	-	-	-	-	-	-	-	-	145,839	2,611	568	149,017					
102	399 Other Tangible Property	p207, L97	3,787,178	107	2,885	14,423	14,423	-	-	49,038	-	-	-	-	-	-	-	-	3,706,409	66,346	14,423	3,787,178					
103	399.1 Asset Retirement Costs for General Plant	p207, L98	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
104	Total		22,685,929		17,279	86,397	86,397	-	-	293,750	-	-	-	-	-	-	-	-	22,202,106	397,426	86,397	22,685,929					
105																											
106	Total Electric Plant		1,053,694,708		5,368,804	5,462,435	25,422,030	-	-	49,384,552	-	-	-	-	-	-	-	-	968,056,888	80,175,385	5,462,435	1,053,694,708					
107	Investment Ratio		109		0.51%	0.52%	2.41%			4.69%									91.87%	7.61%	0.52%	100.00%					

Golden Spread Electric Cooperative  
Summary of 12/31/2018 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	l	m	n		
			Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP				ERCOT	SPP
108																
109	Total SFA Direct	100	119,430,753	5,334,520	5,291,016	25,250,611	-	48,801,729	-	-	-	34,752,877	79,386,860	5,291,016	119,430,753	
110																
111	Transmission Plant		58,828,957	4,097,159	1,186,110	14,573,796	-	12,015,223	-	-	-	26,956,670	57,642,847	1,186,110	58,828,957	
112	Less: Gen Step-Up		17,297,503	-	-	-	-	-	-	-	-	17,297,503	17,297,503	-	17,297,503	
113	Transmission Plant w/o Gen Step-Up		41,531,454	4,097,159	1,186,110	14,573,796	-	12,015,223	-	-	-	9,659,167	40,345,344	1,186,110	41,531,454	
114	Investment Ratio	201		77.55%	22.45%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	97.14%	2.86%		
115																
116	Transmission Plant w/o Gen Step-Up		41,531,454	4,097,159	1,186,110	14,573,796	-	12,015,223	-	-	-	9,659,167	40,345,344	1,186,110	41,531,454	
117	Less: 350 & 359		(236,222)	(35,574)	-	-	-	(74,617)	-	-	-	(126,031)	(236,222)	-	(236,222)	
118	Trans Plant less 350 & 359		41,295,232	4,061,585	1,186,110	14,573,796	-	11,940,606	-	-	-	9,533,136	40,109,122	1,186,110	41,295,232	
119	Investment Ratio	202		77.40%	22.60%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	97.13%	2.87%		
120																
121	Trans Plant - Accts 355 & 356		26,889,212	3,738,508	1,101,088	11,353,605	-	6,621,256	-	-	-	4,074,755	25,788,124	1,101,088	26,889,212	
122	Investment Ratio	209		77.25%	22.75%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	95.91%	4.09%		
123																
124	Total Distribution Plant		83,833,800	1,254,365	4,189,928	10,761,837	-	37,075,579	-	-	-	30,552,091	79,643,872	4,189,928	83,833,800	
125	Less: 360 and 374		(473,378)	(9,730)	(16,500)	-	-	(82,709)	-	-	-	(364,439)	(456,878)	(16,500)	(473,378)	
126	Total Dist Plant less 360 and 374		83,360,422	1,244,635	4,173,428	10,761,837	-	36,992,870	-	-	-	30,187,652	79,186,994	4,173,428	83,360,422	
127	Investment Ratio	203		22.97%	77.03%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	94.99%	5.01%		
128																
129	Dist Plant - Acct 362		83,277,532	1,244,635	4,137,574	10,715,087	-	36,992,870	-	-	-	30,187,366	79,139,958	4,137,574	83,277,532	
130	Investment Ratio	210		23.12%	76.88%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	95.03%	4.97%		
131																
132	Trans & Dist Plant less 350, 359 & 360		124,655,654	5,306,220	5,359,538	25,335,633	-	48,933,476	-	-	-	39,720,788	119,296,116	5,359,538	124,655,654	
133	Investment Ratio	205		49.75%	50.25%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	95.70%	4.30%		





Note: Data from FERC Form 1 and company's books and records		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
54	Distribution Plant													
55	360 Land & Land Rights	301	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA Land & Land Rights SFA	301	881	1,493	-	-	7,485	-	-	-	463,519	8,366	1,493	473,378
57	361 Structures & Improvements	301	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA Structures & Improvements SFA	301	-	-	-	-	-	-	-	-	286	-	-	286
59	362 Station Equipment	301	-	-	-	-	-	-	-	-	-	-	-	-
60	362 SFA Station Equipment SFA	301	112,639	374,450	969,715	-	3,347,855	-	-	-	78,472,872	4,430,210	374,450	83,277,532
61	363 Storage Battery Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
62	363 SFA Storage Battery Equipment SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
63	364 Poles, Towers & Fixtures	302	-	-	-	-	-	-	-	-	-	-	-	-
64	364 SFA Poles, Towers & Fixtures SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
65	365 Overhead Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
66	365 SFA Overhead Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	47,989	-	-	47,989
67	366 Underground Conduit	302	-	-	-	-	-	-	-	-	-	-	-	-
68	366 SFA Underground Conduit SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
69	367 Underground Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
70	367 SFA Underground Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	370	-	-	370
71	368 Line Transformers	302	-	-	-	-	-	-	-	-	-	-	-	-
72	368 SFA Line Transformers SFA	302	-	-	-	-	-	-	-	-	34,245	-	-	34,245
73	369 Services	302	-	-	-	-	-	-	-	-	-	-	-	-
74	370 Meters	302	-	-	-	-	-	-	-	-	-	-	-	-
75	371 Installations on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
76	372 Leased Property on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
77	373 Street Lighting & Signal Systems	302	-	-	-	-	-	-	-	-	-	-	-	-
78	374 Asset Retirement Costs for Dist Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
79	Total		113,520	375,944	969,715	-	3,355,340	-	-	-	79,019,281	4,438,575	375,944	83,833,800
80														
81	Regional Transmission & Market Operation Plant													
82	380 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	-
83	381 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	-
84	382 Computer Hardware	302	-	-	-	-	-	-	-	-	38,157	-	-	38,157
85	383 Computer Software	302	-	-	-	-	-	-	-	-	195,079	-	-	195,079
86	384 Communication Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
87	385 Misc Regional Transmission & Market Operation Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
88	386 Asset Retirement Costs for Regional Transmission & Mark	302	-	-	-	-	-	-	-	-	-	-	-	-
89	Total		-	-	-	-	-	-	-	-	233,236	-	-	233,236
90														
91	General Plant													
92	389 Land & Land Rights	305	-	-	-	-	-	-	-	-	-	-	-	-
93	390 Structures & Improvements	305	121	214	470	-	806	-	-	-	199,892	1,397	214	201,503
94	391 Office Furniture & Equipment	305	10,468	18,585	40,758	-	69,953	-	-	-	17,341,697	121,179	18,585	17,481,461
95	392 Transportation Equipment	305	287	509	1,116	-	1,915	-	-	-	474,654	3,317	509	478,479
96	393 Stores Equipment	305	14	25	54	-	92	-	-	-	22,914	160	25	23,099
97	394 Tools, Shop & Garage Equipment	305	263	467	1,025	-	1,759	-	-	-	435,953	3,046	467	439,467
98	395 Laboratory Equipment	305	5	9	20	-	33	-	-	-	8,298	58	9	8,365
99	396 Power Operated Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
100	397 Communication Equipment	305	70	125	274	-	470	-	-	-	116,422	814	125	117,360
101	398 Miscellaneous Equipment	305	89	158	347	-	596	-	-	-	147,826	1,033	158	149,017
102	399 Other Tangible Property	305	2,268	4,026	8,830	-	15,155	-	-	-	3,756,899	26,252	4,026	3,787,178
103	399.1 Asset Retirement Costs for General Plant	305	-	-	-	-	-	-	-	-	-	-	-	-
104	Total		13,584	24,118	52,892	-	90,779	-	-	-	22,504,555	157,256	24,118	22,685,929
105														
106	Total Electric Plant		4,224,263	1,586,172	15,596,403	-	15,461,342	-	-	-	1,016,826,527	35,282,009	1,586,172	1,053,694,708
107	Investment Ratio											3.35%	0.15%	

Note: Data from FERC Form 1 and company's books and records

	o	p	q	r	s	t	u	v	w	x	y	z	aa
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			
108													
109													
110													
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133													

Golden Spread Electric Cooperative  
Summary 12/31/2018 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
<b>1</b>	<b>Steam Power Generation - Operation</b>			3	5	7	9	11
2	500 Operation Supervision & Eng	4,881,129	101	-	-	-	-	4,881,129
3	501 Fuel	39,226,396	101	-	-	-	-	39,226,396
4	502 Steam Expenses	794,865	101	-	-	-	-	794,865
5	503 Steam from Other Sources	-	101	-	-	-	-	-
6	504 Less Steam Transferred-Cr	-	101	-	-	-	-	-
7	505 Electric Expenses	1,065,297	101	-	-	-	-	1,065,297
8	506 Misc Steam Power Expenses	1,551,824	101	-	-	-	-	1,551,824
9	507 Rents	-	101	-	-	-	-	-
10	509 Allowances	-	101	-	-	-	-	-
11	Total	47,519,511		-	-	-	-	47,519,511
<b>13</b>	<b>Steam Power Generation - Maintenance</b>							
14	510 Maintenance Supervision & Eng	-	101	-	-	-	-	-
15	511 Maintenance of Structures	-	101	-	-	-	-	-
16	512 Maintenance of Boiler Plant	2,830,775	101	-	-	-	-	2,830,775
17	513 Maintenance of Electric Plant	4,064,974	101	-	-	-	-	4,064,974
18	514 Maintenance of Misc Steam Plant	-	101	-	-	-	-	-
19	Total	6,895,749		-	-	-	-	6,895,749
20								
21	Total Steam Power Generation O&M Expenses	54,415,260		-	-	-	-	54,415,260
22								
23								
<b>24</b>	<b>Other Power Generation - Operation</b>							
25	546 Operation Supervision & Eng	5,527,578	101	-	-	-	-	5,527,578
26	547 Fuel	42,883,108	101	-	-	-	-	42,883,108
27	548 Generation Expense	1,497,939	101	-	-	-	-	1,497,939
28	549 Misc Other Power Generation Expenses	2,557,283	101	-	-	-	-	2,557,283
29	550 Rents	-	101	-	-	-	-	-
30	Total	52,465,908		-	-	-	-	52,465,908
31								
32								
<b>33</b>	<b>Other Power Generation - Maintenance</b>							
34	551 Maintenance Supervision & Eng	-	101	-	-	-	-	-
35	552 Maintenance of Structures	-	101	-	-	-	-	-
36	553 Maintenance of Generating & Electric Plant	5,078,674	101	-	-	-	-	5,078,674
37	554 Maintenance of Misc Other Power Generation Plant	-	101	-	-	-	-	-
38	Total	5,078,674		-	-	-	-	5,078,674
39								
40								
41	Total Other Power Generation O&M Expenses	57,544,582		-	-	-	-	57,544,582
42								
43								
<b>44</b>	<b>Other Power Supply Expense</b>							
45	555 Purchased Power	128,463,152	101	-	-	-	-	128,463,152
46	556 SCADA	1,469,870	102	25,270	21,058	71,598	-	1,351,943
47	556 Load Control	-	101	-	-	-	-	-
48	557 Other Expense (Letter of Credit)	1,595,702	101	-	-	-	-	1,595,702
49	Total	131,528,724		25,270	21,058	71,598	-	131,410,797
50								

Golden Spread Electric Cooperative  
Summary 12/31/2018 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

		a	b	c	d	e	f	g					
									BIG COUNTRY	GREENBELT	SOUTH PLAINS	New SFA	OTHER
									SFA Total	SFA Total	SFA Total	SFA Total	SFA Total
51													
52	<b>Transmission Expenses - Operation</b>												
53	560 Operation Supervision & Eng	p321, L83	400,792	102	6,890	5,742	19,523	-	368,637				
54	560 SFA Operation Supervision & Eng SFA		-	100	-	-	-	-	-				
55	561.1 Load Dispatch - Reliability	p321, L85	-	101	-	-	-	-	-				
56	561.1 SFA Load Dispatch - Reliability SFA		-	100	-	-	-	-	-				
57	561.2 Load Dispatch - Monitor/Operate Trans System	p321, L86	146,096	102	2,512	2,093	7,116	-	134,375				
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA		70,022	100	-	-	70,022	-	-				
59	561.3 Load Dispatch - Trans Service & Scheduling	p321, L87	-	101	-	-	-	-	-				
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA		-	100	-	-	-	-	-				
61	561.4 Scheduling, System Control, & Dispatch Services	p321, L88	-	101	-	-	-	-	-				
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA		-	100	-	-	-	-	-				
63	561.5 Reliability, Planning, & Standards Development	p321, L89	77,414	101	-	-	-	-	77,414				
64	561.5 SFA Reliability, Planning, & Standards Development SFA		-	100	-	-	-	-	-				
65	561.6 Transmission Service Studies	p321, L90	-	101	-	-	-	-	-				
66	561.6 SFA Transmission Service Studies SFA		-	100	-	-	-	-	-				
67	561.7 Generation Interconnection Studies	p321, L91	-	101	-	-	-	-	-				
68	561.7 SFA Generation Interconnection Studies SFA		-	100	-	-	-	-	-				
69	561.8 Reliability, Planning, & Standards Development Services	p321, L92	290,322	101	-	-	-	-	290,322				
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA		-	100	-	-	-	-	-				
71	562 Station Expense	p321, L93	-	101	-	-	-	-	-				
72	562 SFA Station Expense SFA		1,585	100	-	-	1,585	-	-				
73	563 Overhead Lines Expenses	p321, L94	-	101	-	-	-	-	-				
74	563 SFA Overhead Lines Expenses SFA		22,142	100	-	22,142	-	-	-				
75	564 Underground Lines Expenses	p321, L95	-	101	-	-	-	-	-				
76	564 SFA Underground Lines Expenses SFA		-	100	-	-	-	-	-				
77	565 Transmission by Others	p321, L96	68,352,807	101	-	-	-	-	68,352,807				
78	565 SFA Transmission by Others SFA		-	100	-	-	-	-	-				
79	566 Misc Trans Expenses	p321, L97	721,466	101	-	-	-	-	721,466				
80	566 SFA Misc Trans Expenses SFA		-	101	-	-	-	-	-				
81	567 Rents	p321, L98	-	101	-	-	-	-	-				
82	567 SFA Rents SFA		-	101	-	-	-	-	-				
83	Total		70,082,646		9,402	29,977	98,246	-	69,945,021				
84													
85	<b>Transmission Expenses - Maintenance</b>												
86	568 Maintenance Supervision & Eng	p321, L101	-	101	-	-	-	-	-				
87	568 SFA Maintenance Supervision & Eng SFA		-	100	-	-	-	-	-				
88	569 Maintenance of Structures	p321, L102	-	101	-	-	-	-	-				
89	569 SFA Maintenance of Structures SFA		-	100	-	-	-	-	-				
90	569.1 Maintenance of Computer Hardware	p321, L103	-	101	-	-	-	-	-				
91	569.1 SFA Maintenance of Computer Hardware SFA		-	100	-	-	-	-	-				
92	569.2 Maintenance of Computer Software	p321, L104	-	101	-	-	-	-	-				
93	569.2 SFA Maintenance of Computer Software SFA		-	100	-	-	-	-	-				
94	569.3 Maintenance of Communication Equipment	p321, L105	-	101	-	-	-	-	-				
95	569.3 SFA Maintenance of Communication Equipment SFA		-	100	-	-	-	-	-				
96	569.4 Maintenance of Misc Regional Trans Plant	p321, L106	-	101	-	-	-	-	-				
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA		-	100	-	-	-	-	-				
98	570 Maintenance Station Equipment	p321, L107	0	101	-	-	-	-	0				
99	570 SFA Maintenance Station Equipment SFA		204,793	100	-	-	24,927	-	179,866				
100	571 Maintenance OH Lines	p321, L108	(0)	101	-	-	-	-	(0)				
101	571 SFA Maintenance OH Lines SFA		175,587	100	8,329	-	69,692	-	97,566				
102	572 Maintenance of Underground Lines	p321, L109	-	101	-	-	-	-	-				
103	572 SFA Maintenance of Underground Lines SFA		-	100	-	-	-	-	-				
104	573 Maintenance of Misc Trans Plant	p321, L110	-	101	-	-	-	-	-				
105	573 SFA Maintenance of Misc Trans Plant SFA		-	100	-	-	-	-	-				
106	Total		380,380		8,329	-	94,619	-	277,432				
107													
108													
109	Total Transmission O&M Expenses		70,463,026		17,731	29,977	192,865	-	70,222,453				

Golden Spread Electric Cooperative  
Summary 12/31/2018 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g			
	Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER			
110										
111	<b>Regional Market Expenses - Operation</b>									
112	575.1	Operation Supervision & Eng	p322, L115	563,908	101	-	-	563,908		
113	575.2	Load Dispatch - Reliability	p322, L116	-	101	-	-	-		
114	575.3	Load Dispatch - Monitor/Operate Trans System	p322, L117	-	101	-	-	-		
115	575.4	Load Dispatch - Trans Service & Scheduling	p322, L118	-	101	-	-	-		
116	575.5	Scheduling, System Control, & Dispatch Services	p322, L119	-	101	-	-	-		
117	575.6	Reliability, Planning, & Standards Development	p322, L120	-	101	-	-	-		
118	575.7	Transmission Service Studies	p322, L121	3,930,296	101	-	-	3,930,296		
119	575.8	Generation Interconnection Studies	p322, L122	-	101	-	-	-		
120		Total		4,494,204		-	-	4,494,204		
121										
122	<b>Regional Market Expenses - Maintenance</b>									
123	576.1	Operation Supervision & Eng	p322, L115	-	101	-	-	-		
124	576.2	Load Dispatch - Reliability	p322, L116	-	101	-	-	-		
125	576.3	Load Dispatch - Monitor/Operate Trans System	p322, L117	-	101	-	-	-		
126	576.4	Load Dispatch - Trans Service & Scheduling	p322, L118	-	101	-	-	-		
127	576.5	Scheduling, System Control, & Dispatch Services	p322, L119	-	101	-	-	-		
128		Total		-		-	-	-		
129										
130		Total Regional Market O&M Expenses		4,494,204		-	-	4,494,204		
131										
132	<b>Distribution Expenses - Operation</b>									
133	580	Operations Supervision & Eng	p322, L134	-	101	-	-	-		
134	580 SFA	Operations Supervision & Eng SFA		-	100	-	-	-		
135	581	Load Dispatching	p322, L135	-	101	-	-	-		
136	581 SFA	Load Dispatching SFA		-	100	-	-	-		
137	582	Station Expenses	p322, L136	0	101	-	-	0		
138	582 SFA	Station Expenses SFA		610,476	100	98,190	3,393	94,154	-	414,739
139	583	Overhead Line Expenses	p322, L137	-	101	-	-	-		
140	583 SFA	Overhead Line Expenses SFA		-	100	-	-	-		
141	584	Underground Line Expenses	p322, L138	-	101	-	-	-		
142	584 SFA	Underground Line Expenses SFA		-	100	-	-	-		
143	585	Street Lighting & Signal System Expenses	p322, L139	-	101	-	-	-		
144	586	Meter Expense	p322, L140	-	101	-	-	-		
145	587	Customer Installations Expenses	p322, L141	-	101	-	-	-		
146	588	Misc Expenses	p322, L142	-	101	-	-	-		
147	589	Rents	p322, L143	-	101	-	-	-		
148		Total		610,476		98,190	3,393	94,154	-	414,739
149										
150	<b>Distribution Expenses - Maintenance</b>									
151	590	Maintenance Supervision & Eng	p322, L146	-	101	-	-	-		
152	590 SFA	Maintenance Supervision & Eng SFA		-	100	-	-	-		
153	591	Maintenance of Structures	p322, L147	-	101	-	-	-		
154	591 SFA	Maintenance of Structures SFA		-	100	-	-	-		
155	592	Maintenance of Station Equipment	p322, L148	0	101	-	-	0		
156	592 SFA	Maintenance of Station Equipment SFA		1,108,153	100	12,292	2,843	1,093,017	-	-
157	593	Maintenance of Overhead Lines	p322, L149	-	101	-	-	-		
158	593 SFA	Maintenance of Overhead Lines SFA		-	100	-	-	-		
159	594	Maintenance of Underground Lines	p322, L150	-	101	-	-	-		
160	594 SFA	Maintenance of Underground Lines SFA		-	100	-	-	-		
161	595	Maintenance of Line Transformers	p322, L151	-	101	-	-	-		
162	595 SFA	Maintenance of Line Transformers SFA		-	100	-	-	-		
163	596	Maintenance of Street Lighting & Signal Systems	p322, L152	-	101	-	-	-		
164	597	Maintenance of Meters	p322, L153	-	101	-	-	-		
165	598	Maintenance of Misc Dist Plant	p322, L154	-	101	-	-	-		
166		Total		1,108,153		12,292	2,843	1,093,017	-	0
167										
168		Total Distribution O&M Expenses		1,718,629		110,482	6,236	1,187,171	-	414,739
169										

Golden Spread Electric Cooperative  
Summary 12/31/2018 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

			a	b	c	d	e	f	g
			Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
			-----	-----	-----	-----	-----	-----	-----
170	<b>Customer Accounts Expenses</b>								
171	901 Supervision	p322, L159	83,513	101	-	-	-	-	83,513
172	902 Meter Reading Expenses	p322, L160	-	101	-	-	-	-	-
173	903 Customer Records & Collection Expenses	p322, L161	328,794	101	-	-	-	-	328,794
174	904 Uncollectible Accounts	p322, L162	-	101	-	-	-	-	-
175	905 Misc Customer Accounts Expenses	p322, L163	-	101	-	-	-	-	-
176	Total		412,307		-	-	-	-	412,307
177									
178	<b>Customer Service &amp; Informational Expenses</b>								
179	907 Supervision	p323, L167	-	101	-	-	-	-	-
180	908 Meter Reading Expenses	p323, L168	-	101	-	-	-	-	-
181	909 Customer Records & Collection Expenses	p323, L169	-	101	-	-	-	-	-
182	910 Uncollectible Accounts	p323, L170	-	101	-	-	-	-	-
183	Total		-		-	-	-	-	-
184									
185	<b>Sales Expenses</b>								
186	911 Supervision	p323, L174	-	101	-	-	-	-	-
187	912 Demonstrating & Selling	p323, L175	-	101	-	-	-	-	-
188	913 Advertising Expenses	p323, L176	-	101	-	-	-	-	-
189	916 Misc Sales Expenses	p323, L177	-	101	-	-	-	-	-
190	Total		-		-	-	-	-	-
191									
192	<b>Administrative &amp; General Expenses - Operation</b>								
193	920 Admin & Gen Salaries	p323, L181	8,856,678	101	-	-	-	-	8,856,678
194	921 Office Supplies	p323, L182	2,286,773	101	-	-	-	-	2,286,773
195	922 Credits for transfer	p323, L183	-	101	-	-	-	-	-
196	923 Outside Services	p323, L184	6,274,776	101	-	-	-	-	6,274,776
197	924 Property Insurance	p323, L185 - L42	3,627,729	101	-	-	-	-	3,627,729
198	924 SFA Property Insurance SFA		271,860	100	15,180	33,588	136,764	-	86,328
199	925 Injuries & Damages	p323, L186	5,204	101	-	-	-	-	5,204
200	926 Employee Pensions & Benefits	p323, L187	4,927,851	101	-	-	-	-	4,927,851
201	927 Franchise Requirements	p323, L188	-	101	-	-	-	-	-
202	928 Regulatory Commission Expenses	p323, L189	4,532	101	-	-	-	-	4,532
203	929 Less Duplicate Charges	p323, L190	-	101	-	-	-	-	-
204	930.1 General Advertising	p323, L191	56,672	101	-	-	-	-	56,672
205	930.2 Miscellaneous General	p323, L192	1,843,218	101	-	-	-	-	1,843,218
206	931 Rents	p323, L193	400,705	101	-	-	-	-	400,705
207	Total		28,555,998		15,180	33,588	136,764	-	28,370,466
208									
209	<b>Administrative &amp; General Expenses - Maintenance</b>								
210	935 Maintenance of General Plant	p323, L196	18,923	101	-	-	-	-	18,923
211	Total		18,923		-	-	-	-	18,923
212									
213	Total Administrative & General O&M Expenses before Allocation		28,574,921		15,180	33,588	136,764	-	28,389,389
214									
215	A&G Transmission & SFA Allocation	company books	6,729,416	102	115,692	96,410	327,794	-	6,189,520
216	Remaining A&G Less Allocations		21,573,645	101	-	-	-	-	21,573,645
217									
218	Total Administrative & General O&M Expenses		28,574,921		130,872	129,998	464,557	-	27,849,494
219									
220	Total Electric Operations & Maint Expense		349,151,653		284,356	187,269	1,916,192	-	346,763,837
221									

Golden Spread Electric Cooperative  
Summary 12/31/2018 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

		a	b	c	d	e	f	g
		Form 1 Total	AF	BIG COUNTRY SFA Total	GREENBELT SFA Total	SOUTH PLAINS SFA Total	New SFA SFA Total	OTHER
<b>222 Depreciation</b>								
223	Intangible Plant	p336, L1	-	101	-	-	-	-
224	Steam Production Plant	p336, L2	10,187,894	101	-	-	-	10,187,894
225	Other Production Plant	p336, L6	21,832,555	101	-	-	-	21,832,555
226	Transmission Plant	p336, L7	454,147	101	-	-	-	454,147
227	Transmission Plant SFA		985,094	100	145,890	401,010	323,654	114,540
228	SCADA GSEC		277,854	102	4,777	3,981	13,534	255,562
229	Distribution Plant	p336, L8	0	101	-	-	-	0
230	Distribution Plant SFA		2,209,643	100	148,737	297,962	906,234	856,710
231	Regional Transmission & Market Operation	p336, L9	44,753	101	-	-	-	44,753
232	General Plant	p336, L10	2,234,605	101	-	-	-	2,234,605
233	General Plant Trans & SFA Allocation	company books	888,858	106	4,062	3,385	11,509	869,901
234	Amortization Regulatory Debits	p114, L12	119,946	100	42,921	21,280	-	55,745
235	Amortization Regulatory Credits	p114, L13	(28,454)	100	-	-	(28,454)	-
236	Total		39,206,895		346,387	727,617	1,226,478	36,906,412
<b>238 Taxes Other Than Income Taxes</b>								
239	SFA Taxes	company books	1,038,785	100	92,065	26,706	710,089	209,925
240	Common Taxes	company books	-	106	-	-	-	-
241	Transmission Taxes	company books	-	102	-	-	-	-
242	Other Taxes	company books	8,047,082	101	-	-	-	8,047,082
243	Total	p114, L14	9,085,867		92,065	26,706	710,089	8,257,007
244								
245	Total Utility Operating Expenses		397,444,415		722,808	941,592	3,852,759	391,927,256
<b>247 Interest Expense</b>								
248	SFA Interest	company books	4,146,815	100	292,219	843,832	1,083,466	1,927,298
249	Common Interest	company books	-	106	-	-	-	-
250	Transmission Interest	company books	-	101	-	-	-	-
251	Other Interest	company books	24,008,508	101	-	-	-	24,008,508
252	Total		28,155,323		292,219	843,832	1,083,466	25,935,806
<b>254 Margin</b>								
255	SFA Margin		1,899,118		73,393	1,466,407	359,318	-
256								
257	Total Revenue Requirement		427,498,856		1,088,420	3,251,831	5,295,543	417,863,062
258	Total Revenue Requirement less Margin		425,599,738		1,015,027	1,785,424	4,936,225	417,863,062
259	Operating Expenses w/o A&G		320,576,732		153,483	57,271	1,451,634	318,914,343
260	Operating Expenses w/o A&G Ratio							
261								
262	Transmission O&M Expenses		70,463,026		17,731	29,977	192,865	70,222,453
263	Less 560		(400,792)		(6,890)	(5,742)	(19,523)	(368,637)
264	Transmission O&M Expenses w/o 560		70,062,234		10,841	24,235	173,342	69,853,816
265	Transmission O&M Expenses w/o 560 Ratio		100.00%	104	0.02%	0.03%	0.25%	99.70%
266	Less 565		(68,352,807)		-	-	-	(68,352,807)
267	Transmission O&M Expenses w/o 560 and 565		1,709,427		10,841	24,235	173,342	1,501,009
268	Transmission O&M Expenses w/o 560 and 565 Ratio		100.00%	105	0.63%	1.42%	10.14%	87.81%
269								
270								
<b>271 Debt Service</b>								
272	Principal				147,941	1,162,308	698,315	-
273	Interest				292,219	843,832	1,083,466	-
274	Total				440,160	2,006,140	1,781,781	-
275	DSC				1.5	1.5	1.5	1.5
276	Cash Before DS				660,239	3,009,211	2,672,672	-
277	Less: Depreciation				(294,627)	(698,972)	(1,229,888)	-
278	Less: Interest				(292,219)	(843,832)	(1,083,466)	-
279	Margin				73,393	1,466,407	359,318	-

Note: Reference FERC Form 1 page 450.1 Footnote Data  
Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
	3	4	5	6	7	8	9	10	11				
1 <u>Steam Power Generation - Operation</u>													
2 500 Operation Supervision & Eng	206	-	-	-	-	-	-	-	4,881,129	-	-	4,881,129	
3 501 Fuel	206	-	-	-	-	-	-	-	39,226,396	-	-	39,226,396	
4 502 Steam Expenses	206	-	-	-	-	-	-	-	794,865	-	-	794,865	
5 503 Steam from Other Sources	206	-	-	-	-	-	-	-	-	-	-	-	
6 504 Less Steam Transferred-Cr	206	-	-	-	-	-	-	-	-	-	-	-	
7 505 Electric Expenses	206	-	-	-	-	-	-	-	1,065,297	-	-	1,065,297	
8 506 Misc Steam Power Expenses	206	-	-	-	-	-	-	-	1,551,824	-	-	1,551,824	
9 507 Rents	206	-	-	-	-	-	-	-	-	-	-	-	
10 509 Allowances	206	-	-	-	-	-	-	-	-	-	-	-	
11 Total									47,519,511			47,519,511	
12													
13 <u>Steam Power Generation - Maintenance</u>													
14 510 Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-	-	
15 511 Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-	-	
16 512 Maintenance of Boiler Plant	206	-	-	-	-	-	-	-	2,830,775	-	-	2,830,775	
17 513 Maintenance of Electric Plant	206	-	-	-	-	-	-	-	4,064,974	-	-	4,064,974	
18 514 Maintenance of Misc Steam Plant	206	-	-	-	-	-	-	-	-	-	-	-	
19 Total									6,895,749			6,895,749	
20													
21 Total Steam Power Generation O&M Expenses									54,415,260			54,415,260	
22													
23													
24 <u>Other Power Generation - Operation</u>													
25 546 Operation Supervision & Eng	206	-	-	-	-	-	-	-	5,527,578	-	-	5,527,578	
26 547 Fuel	206	-	-	-	-	-	-	-	42,883,108	-	-	42,883,108	
27 548 Generation Expense	206	-	-	-	-	-	-	-	1,497,939	-	-	1,497,939	
28 549 Misc Other Power Generation Expenses	206	-	-	-	-	-	-	-	2,557,283	-	-	2,557,283	
29 550 Rents	206	-	-	-	-	-	-	-	-	-	-	-	
30 Total									52,465,908			52,465,908	
31													
32													
33 <u>Other Power Generation - Maintenance</u>													
34 551 Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-	-	
35 552 Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-	-	
36 553 Maintenance of Generating & Electric Plant	206	-	-	-	-	-	-	-	5,078,674	-	-	5,078,674	
37 554 Maintenance of Misc Other Power Generation Plant	206	-	-	-	-	-	-	-	-	-	-	-	
38 Total									5,078,674			5,078,674	
39													
40													
41 Total Other Power Generation O&M Expenses									57,544,582			57,544,582	
42													
43													
44 <u>Other Power Supply Expense</u>													
45 555 Purchased Power	206	-	-	-	-	-	-	-	128,463,152	-	-	128,463,152	
46 556 SCADA	204	4,212	21,058	21,058	-	71,598	-	-	1,351,943	96,868	21,058	1,469,870	
47 556 Load Control	206	-	-	-	-	-	-	-	-	-	-	-	
48 557 Other Expense (Letter of Credit)	206	-	-	-	-	-	-	-	1,595,702	-	-	1,595,702	
49 Total		4,212	21,058	21,058	-	71,598	-	-	131,410,797	96,868	21,058	131,528,724	
50													



Note: Data from FERC Form 1 and company's books and records

AF		h	i		j		k		l		m		n		o		p		q		r		s		t		
			BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP	ERCOT	Total												
			SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				SPP	ERCOT										
51																											
52	<b>Transmission Expenses - Operation</b>																										
53	560 Operation Supervision & Eng	204	1,148	5,742	5,742	-	19,523	-	-	-	-	-	-	-	-	-	-	368,637	-	26,413	5,742	-	-	-	-	400,792	
54	560 SFA Operation Supervision & Eng SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	561.1 Load Dispatch - Reliability	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
56	561.1 SFA Load Dispatch - Reliability SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	561.2 Load Dispatch - Monitor/Operate Trans System	204	419	2,093	2,093	-	7,116	-	-	-	-	-	-	-	-	-	-	134,375	-	9,628	2,093	-	-	-	-	146,096	
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA	202	-	-	-	-	70,022	-	-	-	-	-	-	-	-	-	-	-	-	70,022	-	-	-	-	-	70,022	
59	561.3 Load Dispatch - Trans Service & Scheduling	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
61	561.4 Scheduling, System Control, & Dispatch Services	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	561.5 Reliability, Planning, & Standards Development	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,414	-	-	-	-	-	-	-	77,414	
64	561.5 SFA Reliability, Planning, & Standards Development SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
65	561.6 Transmission Service Studies	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	561.6 SFA Transmission Service Studies SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67	561.7 Generation Interconnection Studies	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	561.7 SFA Generation Interconnection Studies SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	561.8 Reliability, Planning, & Standards Development Services	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,322	-	-	-	-	-	-	-	290,322	
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
71	562 Station Expense	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72	562 SFA Station Expense SFA	202	-	-	-	-	1,585	-	-	-	-	-	-	-	-	-	-	-	-	1,585	-	-	-	-	-	1,585	
73	563 Overhead Lines Expenses	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74	563 SFA Overhead Lines Expenses SFA	202	-	-	22,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,142	-	-	-	-	22,142	
75	564 Underground Lines Expenses	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
76	564 SFA Underground Lines Expenses SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
77	565 Transmission by Others	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,352,807	-	-	-	-	-	-	-	68,352,807	
78	565 SFA Transmission by Others SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
79	566 Misc Trans Expenses	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	721,466	-	-	-	-	-	-	-	721,466	
80	566 SFA Misc Trans Expenses SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
81	567 Rents	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82	567 SFA Rents SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83	Total		1,567	7,835	29,977	-	98,246	-	-	-	-	-	-	-	-	-	-	69,945,021	-	129,790	7,835	-	-	-	-	70,082,646	
84																											
85	<b>Transmission Expenses - Maintenance</b>																										
86	568 Maintenance Supervision & Eng	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
87	568 SFA Maintenance Supervision & Eng SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
88	569 Maintenance of Structures	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
89	569 SFA Maintenance of Structures SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	569.1 Maintenance of Computer Hardware	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
91	569.1 SFA Maintenance of Computer Hardware SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92	569.2 Maintenance of Computer Software	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	569.2 SFA Maintenance of Computer Software SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
94	569.3 Maintenance of Communication Equipment	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
95	569.3 SFA Maintenance of Communication Equipment SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96	569.4 Maintenance of Misc Regional Trans Plant	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
98	570 Maintenance Station Equipment	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	0	
99	570 SFA Maintenance Station Equipment SFA	202	-	-	-	-	24,927	-	-	-	-	-	-	-	-	-	-	179,866	-	24,927	-	-	-	-	-	204,793	
100	571 Maintenance OH Lines	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	(0)	
101	571 SFA Maintenance OH Lines SFA	209	6,434	1,895	-	-	69,692	-	-	-	-	-	-	-	-	-	-	97,566	-	76,126	1,895	-	-	-	-	175,587	
102	572 Maintenance of Underground Lines	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
103	572 SFA Maintenance of Underground Lines SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
104	573 Maintenance of Misc Trans Plant	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
105	573 SFA Maintenance of Misc Trans Plant SFA	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
106	Total		6,434	1,895	-	-	94,619	-	-	-	-	-	-	-	-	-	-	277,432	-	101,053	1,895	-	-	-	-	380,380	
107																											
108																											
109	Total Transmission O&M Expenses		8,001	9,730	29,977	-	192,865	-	-	-	-	-	-	-	-	-	-	70,222,453	-	230,843	9,730	-	-	-	-	70,463,026	

Note: Data from FERC Form 1 and company's books and records

AF	h	i	j	k	l	m	n	o	p	q	r	s	t												
														BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
														SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				
110																									
111	<b>Regional Market Expenses - Operation</b>																								
112	575.1	206	-	-	-	-	-	-	-	563,908	-	-	563,908												
113	575.2	206	-	-	-	-	-	-	-	-	-	-	-												
114	575.3	206	-	-	-	-	-	-	-	-	-	-	-												
115	575.4	206	-	-	-	-	-	-	-	-	-	-	-												
116	575.5	206	-	-	-	-	-	-	-	-	-	-	-												
117	575.6	206	-	-	-	-	-	-	-	-	-	-	-												
118	575.7	206	-	-	-	-	-	-	-	3,930,296	-	-	3,930,296												
119	575.8	206	-	-	-	-	-	-	-	-	-	-	-												
120	Total		-	-	-	-	-	-	-	4,494,204	-	-	4,494,204												
121																									
122	<b>Regional Market Expenses - Maintenance</b>																								
123	576.1	206	-	-	-	-	-	-	-	-	-	-	-												
124	576.2	206	-	-	-	-	-	-	-	-	-	-	-												
125	576.3	206	-	-	-	-	-	-	-	-	-	-	-												
126	576.4	206	-	-	-	-	-	-	-	-	-	-	-												
127	576.5	206	-	-	-	-	-	-	-	-	-	-	-												
128	Total		-	-	-	-	-	-	-	-	-	-	-												
129																									
130	Total Regional Market O&M Expenses		-	-	-	-	-	-	-	4,494,204	-	-	4,494,204												
131																									
132	<b>Distribution Expenses - Operation</b>																								
133	580	203	-	-	-	-	-	-	-	-	-	-	-												
134	580 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
135	581	203	-	-	-	-	-	-	-	-	-	-	-												
136	581 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
137	582	203	-	-	-	-	-	-	-	0	-	-	0												
138	582 SFA	203	22,556	75,634	3,393	-	94,154	-	-	414,739	120,103	75,634	610,476												
139	583	203	-	-	-	-	-	-	-	-	-	-	-												
140	583 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
141	584	203	-	-	-	-	-	-	-	-	-	-	-												
142	584 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
143	585	203	-	-	-	-	-	-	-	-	-	-	-												
144	586	206	-	-	-	-	-	-	-	-	-	-	-												
145	587	203	-	-	-	-	-	-	-	-	-	-	-												
146	588	203	-	-	-	-	-	-	-	-	-	-	-												
147	589	203	-	-	-	-	-	-	-	-	-	-	-												
148	Total		22,556	75,634	3,393	-	94,154	-	-	414,739	120,103	75,634	610,476												
149																									
150	<b>Distribution Expenses - Maintenance</b>																								
151	590	203	-	-	-	-	-	-	-	-	-	-	-												
152	590 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
153	591	203	-	-	-	-	-	-	-	-	-	-	-												
154	591 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
155	592	203	-	-	-	-	-	-	-	0	-	-	0												
156	592 SFA	203	2,824	9,469	2,843	-	1,093,017	-	-	-	1,098,684	9,469	1,108,153												
157	593	203	-	-	-	-	-	-	-	-	-	-	-												
158	593 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
159	594	203	-	-	-	-	-	-	-	-	-	-	-												
160	594 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
161	595	203	-	-	-	-	-	-	-	-	-	-	-												
162	595 SFA	203	-	-	-	-	-	-	-	-	-	-	-												
163	596	203	-	-	-	-	-	-	-	-	-	-	-												
164	597	203	-	-	-	-	-	-	-	-	-	-	-												
165	598	203	-	-	-	-	-	-	-	-	-	-	-												
166	Total		2,824	9,469	2,843	-	1,093,017	-	-	0	1,098,684	9,469	1,108,153												
167																									
168	Total Distribution O&M Expenses		25,380	85,102	6,236	-	1,187,171	-	-	414,739	1,218,787	85,102	1,718,629												
169																									

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
170	<b>Customer Accounts Expenses</b>												
171	901	Supervision	206	-	-	-	-	-	-	83,513	-	-	83,513
172	902	Meter Reading Expenses	206	-	-	-	-	-	-	-	-	-	-
173	903	Customer Records & Collection Expenses	206	-	-	-	-	-	-	328,794	-	-	328,794
174	904	Uncollectible Accounts	206	-	-	-	-	-	-	-	-	-	-
175	905	Misc Customer Accounts Expenses	206	-	-	-	-	-	-	-	-	-	-
176		Total		-	-	-	-	-	-	412,307	-	-	412,307
177	<b>Customer Service &amp; Informational Expenses</b>												
179	907	Supervision	201	-	-	-	-	-	-	-	-	-	-
180	908	Meter Reading Expenses	201	-	-	-	-	-	-	-	-	-	-
181	909	Customer Records & Collection Expenses	201	-	-	-	-	-	-	-	-	-	-
182	910	Uncollectible Accounts	201	-	-	-	-	-	-	-	-	-	-
183		Total		-	-	-	-	-	-	-	-	-	-
184	<b>Sales Expenses</b>												
186	911	Supervision	201	-	-	-	-	-	-	-	-	-	-
187	912	Demonstrating & Selling	201	-	-	-	-	-	-	-	-	-	-
188	913	Advertising Expenses	201	-	-	-	-	-	-	-	-	-	-
189	916	Misc Sales Expenses	201	-	-	-	-	-	-	-	-	-	-
190		Total		-	-	-	-	-	-	-	-	-	-
191	<b>Administrative &amp; General Expenses - Operation</b>												
193	920	Admin & Gen Salaries	206	-	-	-	-	-	-	8,856,678	-	-	8,856,678
194	921	Office Supplies	206	-	-	-	-	-	-	2,286,773	-	-	2,286,773
195	922	Credits for transfer	206	-	-	-	-	-	-	-	-	-	-
196	923	Outside Services	206	-	-	-	-	-	-	6,274,776	-	-	6,274,776
197	924	Property Insurance	206	-	-	-	-	-	-	3,627,729	-	-	3,627,729
198	924 SFA	Property Insurance SFA	205	7,552	7,628	33,588	-	136,764	-	86,328	177,904	7,628	271,860
199	925	Injuries & Damages	206	-	-	-	-	-	-	5,204	-	-	5,204
200	926	Employee Pensions & Benefits	206	-	-	-	-	-	-	4,927,851	-	-	4,927,851
201	927	Franchise Requirements	206	-	-	-	-	-	-	-	-	-	-
202	928	Regulatory Commission Expenses	206	-	-	-	-	-	-	4,532	-	-	4,532
203	929	Less Duplicate Charges	206	-	-	-	-	-	-	-	-	-	-
204	930.1	General Advertising	206	-	-	-	-	-	-	56,672	-	-	56,672
205	930.2	Miscellaneous General	206	-	-	-	-	-	-	1,843,218	-	-	1,843,218
206	931	Rents	206	-	-	-	-	-	-	400,705	-	-	400,705
207		Total		7,552	7,628	33,588	-	136,764	-	28,370,466	177,904	7,628	28,555,998
208	<b>Administrative &amp; General Expenses - Maintenance</b>												
210	935	Maintenance of General Plant	206	-	-	-	-	-	-	18,923	-	-	18,923
211		Total		-	-	-	-	-	-	18,923	-	-	18,923
212	<b>Total Administrative &amp; General O&amp;M Expenses before Allocation</b>												
213				7,552	7,628	33,588	-	136,764	-	28,389,389	177,904	7,628	28,574,921
214	<b>A&amp;G Transmission &amp; SFA Allocation</b>												
215			204	19,282	96,410	96,410	-	327,794	-	6,189,520	443,486	96,410	6,729,416
216		Remaining A&G Less Allocations	206	-	-	-	-	-	-	21,573,645	-	-	21,573,645
217	<b>Total Administrative &amp; General O&amp;M Expenses</b>												
218				26,834	104,038	129,998	-	464,557	-	27,849,494	621,389	104,038	28,574,921
219	<b>Total Electric Operations &amp; Maint Expense</b>												
220				64,427	219,929	187,269	-	1,916,192	-	346,763,837	2,167,888	219,929	349,151,653
221													

Note: Data from FERC Form 1 and company's books and records

	h	i	j	k	l	m	n	o	p	q	r	s	t
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		SPP	ERCOT	Total	
222	<b>Depreciation</b>												
223	Intangible Plant												
224	-	-	-	-	-	-	-	-	-	-	-	-	-
224	-	-	-	-	-	-	-	-	-	10,187,894	-	-	10,187,894
225	-	-	-	-	-	-	-	-	-	21,832,555	-	-	21,832,555
226	-	-	-	-	-	-	-	-	-	454,147	-	-	454,147
227	112,915	32,975	401,010	-	323,654	-	-	-	-	114,540	837,579	32,975	985,094
228	796	3,981	3,981	-	13,534	-	-	-	-	255,562	18,311	3,981	277,854
229	-	-	-	-	-	-	-	-	-	0	-	-	0
230	34,168	114,569	297,962	-	906,234	-	-	-	-	856,710	1,238,364	114,569	2,209,643
231	-	-	-	-	-	-	-	-	-	44,753	-	-	44,753
232	-	-	-	-	-	-	-	-	-	2,234,605	-	-	2,234,605
233	677	3,385	3,385	-	11,509	-	-	-	-	869,901	15,572	3,385	888,858
234	7,154	35,768	21,280	-	-	-	-	-	-	55,745	28,433	35,768	119,946
235	-	-	-	-	(28,454)	-	-	-	-	-	(28,454)	-	(28,454)
236	155,710	190,678	727,617	-	1,226,478	-	-	-	-	36,906,412	2,109,805	190,678	39,206,895
237													
238	<b>Taxes Other Than Income Taxes</b>												
239	SFA Taxes												
240	45,802	46,263	26,706	-	710,089	-	-	-	-	209,925	782,597	46,263	1,038,785
241	-	-	-	-	-	-	-	-	-	-	-	-	-
242	-	-	-	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	8,047,082	-	-	8,047,082
244	45,802	46,263	26,706	-	710,089	-	-	-	-	8,257,007	782,597	46,263	9,085,867
245	<b>Total Utility Operating Expenses</b>												
246	265,939	456,869	941,592	-	3,852,759	-	-	-	-	391,927,256	5,060,290	456,869	397,444,415
247	<b>Interest Expense</b>												
248	SFA Interest												
249	145,379	146,840	843,832	-	1,083,466	-	-	-	-	1,927,298	2,072,677	146,840	4,146,815
250	-	-	-	-	-	-	-	-	-	-	-	-	-
251	-	-	-	-	-	-	-	-	-	-	-	-	-
252	-	-	-	-	-	-	-	-	-	24,008,508	-	-	24,008,508
253	145,379	146,840	843,832	-	1,083,466	-	-	-	-	25,935,806	2,072,677	146,840	28,155,323
254	<b>Margin</b>												
255	36,513	36,880	1,466,407	-	359,318	-	-	-	-	-	1,862,238	36,880	1,899,118
256													
257	447,831	640,589	3,251,831	-	5,295,543	-	-	-	-	417,863,062	8,995,205	640,589	427,498,856
258	411,318	603,709	1,785,424	-	4,936,225	-	-	-	-	417,863,062	7,132,967	603,709	425,599,738
259	37,593	115,891	57,271	-	1,451,634	-	-	-	-	318,914,343	1,546,498	115,891	320,576,732
260	0.01%	0.04%	0.02%	0.00%	0.45%	0.00%	0.00%	0.00%	0.00%	99.48%			
261													
262	Transmission O&M Expenses												
263	Less 560												
264	Transmission O&M Expenses w/o 560												
265	Transmission O&M Expenses w/o 560 Ratio												
266	Less 565												
267	Transmission O&M Expenses w/o 560 and 565												
268	Transmission O&M Expenses w/o 560 and 565 Ratio												
269													
270													
271	<b>Debt Service</b>												
272	Principal												
273	Interest												
274	Total												
275	DSC												
276	Cash Before DS												
277	Less: Depreciation												
278	Less: Interest												
279	Margin												

Note: Reference FERC Form 1 page 450.1 Footnote Data  
 Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
	3	4	5	6	7	8	9	10	11				
1	<b>Steam Power Generation - Operation</b>												
2	500	Operation Supervision & Eng	302	-	-	-	-	-	-	4,881,129	-	-	4,881,129
3	501	Fuel	302	-	-	-	-	-	-	39,226,396	-	-	39,226,396
4	502	Steam Expenses	302	-	-	-	-	-	-	794,865	-	-	794,865
5	503	Steam from Other Sources	302	-	-	-	-	-	-	-	-	-	-
6	504	Less Steam Transferred-Cr	302	-	-	-	-	-	-	-	-	-	-
7	505	Electric Expenses	302	-	-	-	-	-	-	1,065,297	-	-	1,065,297
8	506	Misc Steam Power Expenses	302	-	-	-	-	-	-	1,551,824	-	-	1,551,824
9	507	Rents	302	-	-	-	-	-	-	-	-	-	-
10	509	Allowances	302	-	-	-	-	-	-	-	-	-	-
11		Total		-	-	-	-	-	-	47,519,511	-	-	47,519,511
12													
13	<b>Steam Power Generation - Maintenance</b>												
14	510	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
15	511	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	302	-	-	-	-	-	-	2,830,775	-	-	2,830,775
17	513	Maintenance of Electric Plant	302	-	-	-	-	-	-	4,064,974	-	-	4,064,974
18	514	Maintenance of Misc Steam Plant	302	-	-	-	-	-	-	-	-	-	-
19		Total		-	-	-	-	-	-	6,895,749	-	-	6,895,749
20													
21	Total Steam Power Generation O&M Expenses										-	-	54,415,260
22													
23													
24	<b>Other Power Generation - Operation</b>												
25	546	Operation Supervision & Eng	302	-	-	-	-	-	-	5,527,578	-	-	5,527,578
26	547	Fuel	302	-	-	-	-	-	-	42,883,108	-	-	42,883,108
27	548	Generation Expense	302	-	-	-	-	-	-	1,497,939	-	-	1,497,939
28	549	Misc Other Power Generation Expenses	302	-	-	-	-	-	-	2,557,283	-	-	2,557,283
29	550	Rents	302	-	-	-	-	-	-	-	-	-	-
30		Total		-	-	-	-	-	-	52,465,908	-	-	52,465,908
31													
32													
33	<b>Other Power Generation - Maintenance</b>												
34	551	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-
35	552	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-
36	553	Maintenance of Generating & Electric Plant	302	-	-	-	-	-	-	5,078,674	-	-	5,078,674
37	554	Maintenance of Misc Other Power Generation Plant	302	-	-	-	-	-	-	-	-	-	-
38		Total		-	-	-	-	-	-	5,078,674	-	-	5,078,674
39													
40													
41	Total Other Power Generation O&M Expenses										-	-	57,544,582
42													
43													
44	<b>Other Power Supply Expense</b>												
45	555	Purchased Power	302	-	-	-	-	-	-	128,463,152	-	-	128,463,152
46	556	SCADA	305	3,311	5,879	12,892	-	22,126	-	1,425,662	38,329	5,879	1,469,870
47	556	Load Control	302	-	-	-	-	-	-	-	-	-	-
48	557	Other Expense (Letter of Credit)	302	-	-	-	-	-	-	1,595,702	-	-	1,595,702
49		Total		3,311	5,879	12,892	-	22,126	-	131,484,516	38,329	5,879	131,528,724
50													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
51													
52	<b>Transmission Expenses - Operation</b>												
53	300	1,148	5,742	5,742	-	19,523	-	-	-	368,637	26,413	5,742	400,792
54	300	-	-	-	-	-	-	-	-	-	-	-	-
55	300	-	-	-	-	-	-	-	-	-	-	-	-
56	300	-	-	-	-	-	-	-	-	-	-	-	-
57	300	419	2,093	2,093	-	7,116	-	-	-	134,375	9,628	2,093	146,096
58	300	-	-	-	-	70,022	-	-	-	-	70,022	-	70,022
59	300	-	-	-	-	-	-	-	-	-	-	-	-
60	300	-	-	-	-	-	-	-	-	-	-	-	-
61	300	-	-	-	-	-	-	-	-	-	-	-	-
62	300	-	-	-	-	-	-	-	-	-	-	-	-
63	300	-	-	-	-	-	-	-	-	77,414	-	-	77,414
64	300	-	-	-	-	-	-	-	-	-	-	-	-
65	300	-	-	-	-	-	-	-	-	-	-	-	-
66	300	-	-	-	-	-	-	-	-	-	-	-	-
67	300	-	-	-	-	-	-	-	-	-	-	-	-
68	300	-	-	-	-	-	-	-	-	-	-	-	-
69	300	-	-	-	-	-	-	-	-	290,322	-	-	290,322
70	300	-	-	-	-	-	-	-	-	-	-	-	-
71	300	-	-	-	-	-	-	-	-	-	-	-	-
72	300	-	-	-	-	1,585	-	-	-	-	1,585	-	1,585
73	300	-	-	-	-	-	-	-	-	-	-	-	-
74	300	-	-	22,142	-	-	-	-	-	-	22,142	-	22,142
75	300	-	-	-	-	-	-	-	-	-	-	-	-
76	300	-	-	-	-	-	-	-	-	-	-	-	-
77	300	-	-	-	-	-	-	-	-	68,352,807	-	-	68,352,807
78	300	-	-	-	-	-	-	-	-	-	-	-	-
79	300	-	-	-	-	-	-	-	-	721,466	-	-	721,466
80	300	-	-	-	-	-	-	-	-	-	-	-	-
81	300	-	-	-	-	-	-	-	-	-	-	-	-
82	300	-	-	-	-	-	-	-	-	-	-	-	-
83		1,567	7,835	29,977	-	98,246	-	-	-	69,945,021	129,790	7,835	70,082,646
84													
85	<b>Transmission Expenses - Maintenance</b>												
86	300	-	-	-	-	-	-	-	-	-	-	-	-
87	300	-	-	-	-	-	-	-	-	-	-	-	-
88	300	-	-	-	-	-	-	-	-	-	-	-	-
89	300	-	-	-	-	-	-	-	-	-	-	-	-
90	300	-	-	-	-	-	-	-	-	-	-	-	-
91	300	-	-	-	-	-	-	-	-	-	-	-	-
92	300	-	-	-	-	-	-	-	-	-	-	-	-
93	300	-	-	-	-	-	-	-	-	-	-	-	-
94	300	-	-	-	-	-	-	-	-	-	-	-	-
95	300	-	-	-	-	-	-	-	-	-	-	-	-
96	300	-	-	-	-	-	-	-	-	-	-	-	-
97	300	-	-	-	-	-	-	-	-	-	-	-	-
98	300	-	-	-	-	-	-	-	-	0	-	-	0
99	300	-	-	-	-	24,927	-	-	-	179,866	24,927	-	204,793
100	300	-	-	-	-	-	-	-	-	(0)	-	-	(0)
101	300	6,434	1,895	-	-	69,692	-	-	-	97,566	76,126	1,895	175,587
102	300	-	-	-	-	-	-	-	-	-	-	-	-
103	300	-	-	-	-	-	-	-	-	-	-	-	-
104	300	-	-	-	-	-	-	-	-	-	-	-	-
105	300	-	-	-	-	-	-	-	-	-	-	-	-
106		6,434	1,895	-	-	94,619	-	-	-	277,432	101,053	1,895	380,380
107													
108													
109		8,001	9,730	29,977	-	192,865	-	-	-	70,222,453	230,843	9,730	70,463,026

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY			GREENBELT		SOUTH PLAINS		New SFA		OTHER			
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
110													
111	<b>Regional Market Expenses - Operation</b>												
112	302	-	-	-	-	-	-	-	-	563,908	-	-	563,908
113	302	-	-	-	-	-	-	-	-	-	-	-	-
114	302	-	-	-	-	-	-	-	-	-	-	-	-
115	302	-	-	-	-	-	-	-	-	-	-	-	-
116	302	-	-	-	-	-	-	-	-	-	-	-	-
117	302	-	-	-	-	-	-	-	-	-	-	-	-
118	302	-	-	-	-	-	-	-	-	3,930,296	-	-	3,930,296
119	302	-	-	-	-	-	-	-	-	-	-	-	-
120		-	-	-	-	-	-	-	-	4,494,204	-	-	4,494,204
121													
122	<b>Regional Market Expenses - Maintenance</b>												
123	302	-	-	-	-	-	-	-	-	-	-	-	-
124	302	-	-	-	-	-	-	-	-	-	-	-	-
125	302	-	-	-	-	-	-	-	-	-	-	-	-
126	302	-	-	-	-	-	-	-	-	-	-	-	-
127	302	-	-	-	-	-	-	-	-	-	-	-	-
128		-	-	-	-	-	-	-	-	-	-	-	-
129													
130		-	-	-	-	-	-	-	-	4,494,204	-	-	4,494,204
131													
132	<b>Distribution Expenses - Operation</b>												
133	301	-	-	-	-	-	-	-	-	-	-	-	-
134	301	-	-	-	-	-	-	-	-	-	-	-	-
135	301	-	-	-	-	-	-	-	-	-	-	-	-
136	301	-	-	-	-	-	-	-	-	-	-	-	-
137	301	-	-	-	-	-	-	-	-	0	-	-	0
138	301	2,041	6,845	307	-	8,521	-	-	-	592,762	10,869	6,845	610,476
139	302	-	-	-	-	-	-	-	-	-	-	-	-
140	302	-	-	-	-	-	-	-	-	-	-	-	-
141	302	-	-	-	-	-	-	-	-	-	-	-	-
142	302	-	-	-	-	-	-	-	-	-	-	-	-
143	302	-	-	-	-	-	-	-	-	-	-	-	-
144	302	-	-	-	-	-	-	-	-	-	-	-	-
145	302	-	-	-	-	-	-	-	-	-	-	-	-
146	302	-	-	-	-	-	-	-	-	-	-	-	-
147	302	-	-	-	-	-	-	-	-	-	-	-	-
148		2,041	6,845	307	-	8,521	-	-	-	592,762	10,869	6,845	610,476
149													
150	<b>Distribution Expenses - Maintenance</b>												
151	301	-	-	-	-	-	-	-	-	-	-	-	-
152	301	-	-	-	-	-	-	-	-	-	-	-	-
153	301	-	-	-	-	-	-	-	-	-	-	-	-
154	301	-	-	-	-	-	-	-	-	-	-	-	-
155	301	-	-	-	-	-	-	-	-	0	-	-	0
156	301	256	857	257	-	98,918	-	-	-	1,007,865	99,431	857	1,108,153
157	302	-	-	-	-	-	-	-	-	-	-	-	-
158	302	-	-	-	-	-	-	-	-	-	-	-	-
159	302	-	-	-	-	-	-	-	-	-	-	-	-
160	302	-	-	-	-	-	-	-	-	-	-	-	-
161	302	-	-	-	-	-	-	-	-	-	-	-	-
162	302	-	-	-	-	-	-	-	-	-	-	-	-
163	302	-	-	-	-	-	-	-	-	-	-	-	-
164	302	-	-	-	-	-	-	-	-	-	-	-	-
165	302	-	-	-	-	-	-	-	-	-	-	-	-
166		256	857	257	-	98,918	-	-	-	1,007,865	99,431	857	1,108,153
167													
168		2,297	7,702	564	-	107,439	-	-	-	1,600,627	110,300	7,702	1,718,629
169													

Note: Data from FERC Form 1 and company's books and records

u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	
AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total	
	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	-----				
170	<b>Customer Accounts Expenses</b>												
171	901	Supervision	302	-	-	-	-	-	-	83,513	-	-	83,513
172	902	Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-	-
173	903	Customer Records & Collection Expenses	302	-	-	-	-	-	-	328,794	-	-	328,794
174	904	Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-
175	905	Misc Customer Accounts Expenses	302	-	-	-	-	-	-	-	-	-	-
176		Total		-	-	-	-	-	-	412,307	-	-	412,307
177													
178	<b>Customer Service &amp; Informational Expenses</b>												
179	907	Supervision	302	-	-	-	-	-	-	-	-	-	-
180	908	Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-	-
181	909	Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-	-
182	910	Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-
183		Total		-	-	-	-	-	-	-	-	-	-
184													
185	<b>Sales Expenses</b>												
186	911	Supervision	302	-	-	-	-	-	-	-	-	-	-
187	912	Demonstrating & Selling	302	-	-	-	-	-	-	-	-	-	-
188	913	Advertising Expenses	302	-	-	-	-	-	-	-	-	-	-
189	916	Misc Sales Expenses	302	-	-	-	-	-	-	-	-	-	-
190		Total		-	-	-	-	-	-	-	-	-	-
191													
192	<b>Administrative &amp; General Expenses - Operation</b>												
193	920	Admin & Gen Salaries	306	-	-	-	-	-	-	8,856,678	-	-	8,856,678
194	921	Office Supplies	306	-	-	-	-	-	-	2,286,773	-	-	2,286,773
195	922	Credits for transfer	306	-	-	-	-	-	-	-	-	-	-
196	923	Outside Services	306	-	-	-	-	-	-	6,274,776	-	-	6,274,776
197	924	Property Insurance	306	-	-	-	-	-	-	3,627,729	-	-	3,627,729
198	924 SFA	Property Insurance SFA	305	5,937	2,129	20,563	-	42,265	-	200,966	68,764	2,129	271,860
199	925	Injuries & Damages	306	-	-	-	-	-	-	5,204	-	-	5,204
200	926	Employee Pensions & Benefits	306	-	-	-	-	-	-	4,927,851	-	-	4,927,851
201	927	Franchise Requirements	306	-	-	-	-	-	-	-	-	-	-
202	928	Regulatory Commission Expenses	306	-	-	-	-	-	-	4,532	-	-	4,532
203	929	Less Duplicate Charges	306	-	-	-	-	-	-	-	-	-	-
204	930.1	General Advertising	306	-	-	-	-	-	-	56,672	-	-	56,672
205	930.2	Miscellaneous General	306	-	-	-	-	-	-	1,843,218	-	-	1,843,218
206	931	Rents	306	-	-	-	-	-	-	400,705	-	-	400,705
207		Total		5,937	2,129	20,563	-	42,265	-	28,485,104	68,764	2,129	28,555,998
208													
209	<b>Administrative &amp; General Expenses - Maintenance</b>												
210	935	Maintenance of General Plant	306	-	-	-	-	-	-	18,923	-	-	18,923
211		Total		-	-	-	-	-	-	18,923	-	-	18,923
212													
213	<b>Total Administrative &amp; General O&amp;M Expenses before Allocation</b>												
214				5,937	2,129	20,563	-	42,265	-	28,504,027	68,764	2,129	28,574,921
215	A&G Transmission & SFA Allocation		306	15,168	28,072	59,148	-	102,414	-	6,524,613	176,730	28,072	6,729,416
216	Remaining A&G Less Allocations		306	-	-	-	-	-	-	21,573,645	-	-	21,573,645
217													
218	<b>Total Administrative &amp; General O&amp;M Expenses</b>												
219				21,106	30,202	79,710	-	144,679	-	28,299,225	245,495	30,202	28,574,921
220	<b>Total Electric Operations &amp; Maint Expense</b>												
221				34,714	53,512	123,144	-	467,109	-	348,473,174	624,967	53,512	349,151,653



Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
222	<b>Depreciation</b>												
223	Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
224	Steam Production Plant	-	-	-	-	-	-	-	-	10,187,894	-	-	10,187,894
225	Other Production Plant	-	-	-	-	-	-	-	-	21,832,555	-	-	21,832,555
226	Transmission Plant	-	-	-	-	-	-	-	-	454,147	-	-	454,147
227	Transmission Plant SFA	112,915	32,975	401,010	-	323,654	-	-	-	114,540	837,579	32,975	985,094
228	SCADA GSEC	626	1,111	2,437	-	4,183	-	-	-	269,497	7,246	1,111	277,854
229	Distribution Plant	-	-	-	-	-	-	-	-	0	-	-	0
230	Distribution Plant SFA	3,092	10,369	26,966	-	82,014	-	-	-	2,087,202	112,072	10,369	2,209,643
231	Regional Transmission & Market Operation	-	-	-	-	-	-	-	-	44,753	-	-	44,753
232	General Plant	-	-	-	-	-	-	-	-	2,234,605	-	-	2,234,605
233	General Plant Trans & SFA Allocation	533	986	2,077	-	3,596	-	-	-	881,667	6,205	986	888,858
234	Amortization Regulatory Debits	5,627	10,415	13,055	-	-	-	-	-	90,849	18,683	10,415	119,946
235	Amortization Regulatory Credits	-	-	-	-	(8,890)	-	-	-	(19,564)	(8,890)	-	(28,454)
236	Total	122,793	55,855	445,544	-	404,557	-	-	-	38,178,146	972,895	55,855	39,206,895
237	<b>Taxes Other Than Income Taxes</b>												
239	SFA Taxes	36,007	12,915	16,349	-	219,443	-	-	-	754,071	271,800	12,915	1,038,785
240	Common Taxes	-	-	-	-	-	-	-	-	-	-	-	-
241	Transmission Taxes	-	-	-	-	-	-	-	-	-	-	-	-
242	Other Taxes	-	-	-	-	-	-	-	-	8,047,082	-	-	8,047,082
243	Total	36,007	12,915	16,349	-	219,443	-	-	-	8,801,153	271,800	12,915	9,085,867
244	<b>Total Utility Operating Expenses</b>												
245		193,515	122,281	585,038	-	1,091,109	-	-	-	395,452,472	1,869,661	122,281	397,444,415
246	<b>Interest Expense</b>												
248	SFA Interest	114,288	40,992	516,596	-	334,830	-	-	-	3,140,109	965,714	40,992	4,146,815
249	Common Interest	-	-	-	-	-	-	-	-	-	-	-	-
250	Transmission Interest	-	-	-	-	-	-	-	-	-	-	-	-
251	Other Interest	-	-	-	-	-	-	-	-	24,008,508	-	-	24,008,508
252	Total	114,288	40,992	516,596	-	334,830	-	-	-	27,148,617	965,714	40,992	28,155,323
253	<b>Margin</b>												
254	SFA Margin	28,704	10,295	897,738	-	111,042	-	-	-	851,338	1,037,485	10,295	1,899,118
255	<b>Total Revenue Requirement</b>												
257		336,507	173,568	1,999,372	-	1,536,981	-	-	-	423,452,427	3,872,860	173,568	427,498,856
258	Total Revenue Requirement less Margin	307,803	163,273	1,101,634	-	1,425,938	-	-	-	422,601,090	2,835,375	163,273	425,599,738
259	Operating Expenses w/o A&G	13,609	23,310	43,433	-	322,430	-	-	-	320,173,949	379,472	23,310	320,576,732
260	Operating Expenses w/o A&G Ratio												
261	<b>Transmission O&amp;M Expenses</b>												
262	Less 560												
264	Transmission O&M Expenses w/o 560												
265	Transmission O&M Expenses w/o 560 Ratio												
266	Less 565												
267	Transmission O&M Expenses w/o 560 and 565												
268	Transmission O&M Expenses w/o 560 and 565 Ratio												
269	<b>Debt Service</b>												
271	Principal												
272	Interest												
273	Total												
274	DSC												
275	Cash Before DS												
276	Less: Depreciation												
277	Less: Interest												
278	Margin												
279													

Note: Reference FERC Form 1 page 450.1 Footnote Data  
 Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Golden Spread Electric Cooperative  
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
1	AF	Allocation Factors									
2	-----	Form 1									
3		<u>Wages &amp; Salaries</u>									
4		Production	p354, L20	2,150,907	50.95%						
5		Transmission	p354, L21	1,122,258	26.58%						
		Regional Marketing	p354, L22	563,908	13.36%						
6		Distribution	p354, L23	-	0.00%						
7		Cust Acct, Cust Svc, Sales	p354, L24-26	384,702	9.11%						
8		Admin & Gen	p354, L27	8,856,678							
9		Total		13,078,453	100.00%						
10											
11											
12											
13											
14											
15	107										
16											
17											
18											
19											
20	305										
21											
22											
23											
24											
25	306										
26											
27											
28											
29											
30	307										
31											
32											

Golden Spread Electric Cooperative  
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
2	3	4	5	6	7	8	9	10			
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
		Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT		
33	1										
34											
35											
36											
37	100										0.00%
38	101										100.00%
39	102										100.00%
40	103										100.00%
41	104										100.00%
42	105										100.00%
43	106										100.00%
44	107										100.00%
45	108										100.00%
46	109										100.00%
47											
48	200										
49	201										100.00%
50	202										100.00%
51	203										100.00%
52	204										100.00%
53	205										100.00%
54	206										100.00%
55	207										100.00%
56	208										100.00%
57	209										100.00%
58	210										100.00%
59	211										100.00%
60	212										100.00%
61	213										100.00%
62	214										100.00%
63	215										100.00%
64	216										100.00%
65	217										100.00%
66											
67	300										100.00%
68	301										100.00%
69	302										100.00%
70	303										100.00%
71	304										0.00%
72	305										239.46%
73	306										221.77%
74	307										100.39%

Golden Spread Electric Cooperative  
Summary of SPP 2018 Usage

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 Big Country	12,206	13,001	10,635	10,716	14,341	13,309	13,515	12,389	13,698	9,802	11,238	11,689	146,539
2													
3 Greenbelt	22,198	20,980	20,853	20,766	21,678	22,039	20,887	21,105	19,682	18,059	20,007	21,383	249,635
4													
5 South Plains	198,247	155,911	150,084	171,095	277,297	270,147	306,726	286,305	216,475	158,404	154,351	160,722	2,505,764
6													
7 New SFA	-	-	-	-	-	-	-	-	-	-	-	-	-
8													
9 Total SPP Transmission	232,650	189,892	181,572	202,577	313,316	305,495	341,128	319,799	249,855	186,265	185,596	193,794	2,901,939

**Golden Spread Electric Cooperative, Inc.**  
**Long-Term Debt**  
**Year Ended December 31, 2018**

Note: Data from company's books and records

	a	b	c
	LTD <u>Account 224</u>	Notes Payable <u>Account 231</u>	<u>Total</u>
1 Big Country	6,931,423.40	-	6,931,423.40
2 Greenbelt	18,947,778.77	7,951.00	18,955,729.77
3 South Plains	29,823,635.98	-	29,823,635.98
4 New SFA	-	-	-
5 Other	28,250,293.17	141,773.55	28,392,066.72
6 Total	<u>83,953,131.32</u>	<u>149,724.55</u>	<u>84,102,855.87</u>
7			
8	Big Country	Big Country	Big Country
9 Beginning Bal	7,079,363.94	-	7,079,363.94
10 Additions	-	-	-
11 Payments	147,940.54	-	147,940.54
12 Ending Bal	<u>6,931,423.40</u>	<u>-</u>	<u>6,931,423.40</u>
13			
14	Greenbelt	Greenbelt	Greenbelt
15 Beginning Bal	20,110,087.12	-	20,110,087.12
16 Additions	-	7,951.00	7,951.00
17 Payments	1,162,308.35	-	1,162,308.35
18 Ending Bal	<u>18,947,778.77</u>	<u>7,951.00</u>	<u>18,955,729.77</u>
19			
20	South Plains	South Plains	South Plains
21 Beginning Bal	26,153,518.31	4,951,082.65	31,104,600.96
22 Additions	4,368,433.11	(4,951,082.65)	(582,649.54)
23 Payments	698,315.44	-	698,315.44
24 Ending Bal	<u>29,823,635.98</u>	<u>-</u>	<u>29,823,635.98</u>
25			
26	New SFA	New SFA	New SFA
27 Beginning Bal	-	-	-
28 Additions	-	-	-
29 Payments	-	-	-
30 Ending Bal	<u>-</u>	<u>-</u>	<u>-</u>
31			
32	OTHER	OTHER	OTHER
33 Beginning Bal	28,471,127.33	430,447.22	28,901,574.55
34 Additions	379,531.62	(288,673.67)	90,857.95
35 Payments	600,365.78	-	600,365.78
36 Ending Bal	<u>28,250,293.17</u>	<u>141,773.55</u>	<u>28,392,066.72</u>

Golden Spread Electric Cooperative  
Functionalization of Substation Investment

Note: Data from company's books and records

The Acct 352 & 353 Investment consists of distribution substations.  
The high side is a transmission voltage and the low side is a distribution voltage.  
Only the high side asset cost is assigned to the transmission function.  
The allocation of total substation cost to the transmission and distribution function  
is based on representative allocation factors based on an analysis of substation owned by GSEC.

Functionalization of Distribution Substation Investment - Sample Data For GSEC Owned Substations

	ERCOT	Balance	Functionalized			Functionalized Percentage			Functionalized w/ Common		Functionalized Percent w/ Common	
			Trans	Dist	Common	Trans	Dist	Common	Trans	Dist	Trans	Dist
Justiceburg	N	241,002	6,437	181,922	52,642	2.67%	75.49%	21.84%	8,236	232,766	3.42%	96.58%
Garza	N	104,772	3,960	79,259	21,553	3.78%	75.65%	20.57%	4,986	99,786	4.76%	95.24%
Fluvanna	N	147,514	9,232	112,289	25,993	6.26%	76.12%	17.62%	11,207	136,307	7.60%	92.40%
Plainview	Y	415,375	29,137	184,396	201,842	7.01%	44.39%	48.59%	56,679	358,695	13.65%	86.35%
Union	N	534,035	50,473	383,882	99,680	9.45%	71.88%	18.67%	62,057	471,978	11.62%	88.38%
Longworth	Y	4,573	-	2,541	2,031	0.00%	55.58%	44.42%	-	4,573	0.00%	100.00%
SNTX	Y	841,841	95,450	574,401	171,990	11.34%	68.23%	20.43%	119,958	721,883	14.25%	85.75%
Haskell Substation	Y	387,839	35,008	237,407	115,424	9.03%	61.21%	29.76%	49,842	337,997	12.85%	87.15%
Nugent Substation	Y	224,588	57,898	141,774	24,916	25.78%	63.13%	11.09%	65,123	159,465	29.00%	71.00%
Dressey	Y	63,935	2,832	45,032	16,071	4.43%	70.43%	25.14%	3,783	60,152	5.92%	94.08%
Novice	Y	142,799	3,263	130,813	8,722	2.28%	91.61%	6.11%	3,475	139,323	2.43%	97.57%
Gouldbusk	Y	227,512	13,400	149,190	64,922	5.89%	65.57%	28.54%	18,751	208,761	8.24%	91.76%
Mertzson	Y	448,782	14,098	371,410	63,274	3.14%	82.76%	14.10%	16,411	432,371	3.66%	96.34%
Grape Creek	Y	394,386	15,360	283,512	95,514	3.89%	71.89%	24.22%	20,269	374,117	5.14%	94.86%
Sterling City	Y	348,795	14,170	264,060	70,564	4.06%	75.71%	20.23%	17,764	331,031	5.09%	94.91%
Silver	Y	409,455	13,748	312,972	82,736	3.36%	76.44%	20.21%	17,229	392,226	4.21%	95.79%
Harriet	Y	518,450	8,475	419,893	90,082	1.63%	80.99%	17.38%	10,257	508,193	1.98%	98.02%
Lake Nasworthy	Y	339,088	15,250	235,802	88,036	4.50%	69.54%	25.96%	20,598	318,491	6.07%	93.93%
Barnhart	Y	352,419	10,727	267,829	73,864	3.04%	76.00%	20.96%	13,571	338,848	3.85%	96.15%
Veribest	Y	287,113	10,479	191,759	84,875	3.65%	66.79%	29.56%	14,877	272,236	5.18%	94.82%
Orient	Y	612,595	92,986	460,644	58,965	15.18%	75.20%	9.63%	102,890	509,705	16.80%	83.20%
TOTAL		7,046,867	502,385	5,030,786	1,513,697	7.13%	71.39%	21.48%	637,962	6,408,905	9.05%	90.95%

Golden Spread Electric Cooperative  
Delivery Points

	a	b	c	d	e	f	g	h	i	j	k	l	m
	Total	SSR Other	SSR SFA	Other SPP	Other ERCOT	SFA SPP	SFA ERCOT	Total	SFA SPP %	SFA ERCOT %	SFA % Total	SFA % SFA	
1 Bailey County	11	11	0	11	0	0	0	11	0.00%	0.00%	0.00%	0.00%	
2 Big Country	32	26	6	2	24	1	5	32	4.35%	13.51%	1.72%	10.00%	
3 Coleman	14	11	3	0	11	0	3	14	0.00%	8.11%	0.86%	5.00%	
4 Concho	30	17	13	0	17	0	13	30	0.00%	35.14%	3.72%	21.67%	
5 Deaf Smith	24	24	0	20	4	0	0	24	0.00%	0.00%	0.00%	0.00%	
6 Greenbelt	11	6	5	4	2	5	0	11	21.74%	0.00%	1.43%	8.33%	
7 Lamb County	18	18	0	18	0	0	0	18	0.00%	0.00%	0.00%	0.00%	
8 Lighthouse	33	33	0	21	12	0	0	33	0.00%	0.00%	0.00%	0.00%	
9 Lyntegar	39	39	0	29	10	0	0	39	0.00%	0.00%	0.00%	0.00%	
10 North Plains	8	8	0	8	0	0	0	8	0.00%	0.00%	0.00%	0.00%	
11 Rita Blanca	16	16	0	16	0	0	0	16	0.00%	0.00%	0.00%	0.00%	
12 South Plains	22	5	17	5	0	17	0	22	73.91%	0.00%	4.87%	28.33%	
13 Swisher	4	4	0	2	2	0	0	4	0.00%	0.00%	0.00%	0.00%	
14 SWTEC	35	35	0	0	35	0	0	35	0.00%	0.00%	0.00%	0.00%	
15 Taylor	37	21	16	0	21	0	16	37	0.00%	43.24%	4.58%	26.67%	
16 Tri-County	15	15	0	15	0	0	0	15	0.00%	0.00%	0.00%	0.00%	
17 New SFA	0	0	0					0	0.00%	0.00%	0.00%	0.00%	
18 Total	349	289	60	151	138	23	37	349	100.00%	100.00%	17.19%	100.00%	
19		82.81%	17.19%	43.27%	39.54%	38.33%	61.67%						
20													
21		Other	Big Country	Greenbelt	South Plains	New SFA	Total						
22													
23		SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total	
24													
25 Delivery Points	151	170	1	5	5	0	17	0	0	174	175	349	
26 Ratio	43.27%	48.71%	0.29%	1.43%	1.43%	0.00%	4.87%	0.00%	0.00%	49.86%	50.14%	100.00%	
27													
28 DP For Individual	47.04%	52.96%	16.67%	83.33%	100.00%	0.00%	100.00%	0.00%	0.00%				

Note: Data from company's books and records

Golden Spread Electric Cooperative  
Depreciation Rates

Note: Data from FERC Form 1

Account	Rate
1 350	2.75
2 353	2.75
3 355	2.75
4 356	2.75
5 390	6.67
6 391	20.00
7 392	20.00
8 397	20.00
9 399	10.00
10 101	6.67



Golden Spread Electric Cooperative  
Detailed Summary of SPP 2018 Usage

Note: Data from company's books and records

	Service Level	Load On Trans	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
<b>Big Country (SPP)</b>																	
1	GRAHAM INTERCHANG	kW	1	Yes	6,597	6,237	4,772	4,562	6,128	6,035	6,719	6,061	6,354	4,437	5,190	5,472	68,564
2	POST (YANCY)	kW	1	Yes	5,609	6,764	5,863	6,154	8,213	7,274	6,796	6,328	7,344	5,365	6,048	6,217	77,975
4	New DP (As needed)	kW															-
5	Total	kW			12,206	13,001	10,635	10,716	14,341	13,309	13,515	12,389	13,698	9,802	11,238	11,689	146,539
6	Less: No																-
7	Adjusted Total				12,206	13,001	10,635	10,716	14,341	13,309	13,515	12,389	13,698	9,802	11,238	11,689	146,539
8																	
9	Note: GSEC transmission serves all of the Big Country SPP load.																
10																	
<b>Greenbelt</b>																	
12	HOWARD 69	kW	1	Yes	6,946	6,256	6,823	6,190	6,719	7,362	8,165	7,154	6,974	5,670	5,821	5,859	79,937
13	HOWARD 115	kW	1	Yes	15,252	14,724	14,030	14,576	14,959	14,678	12,722	13,952	12,708	12,389	14,186	15,524	169,698
14	HOWARDWICK	kW	1	No	1,161	1,113	1,134	791	1,355	1,681	1,588	1,330	1,481	1,052	751	804	14,240
15	KELLERVILLE	kW	1	No	2,043	2,294	2,069	2,000	2,735	3,024	4,035	2,860	2,795	2,164	1,477	2,108	29,605
16	CLARENDON	kW	1	No	1,260	1,321	1,408	2,939	3,743	4,258	6,135	5,471	3,875	1,398	888	1,347	34,042
17	SHAMROCK	kW	1	No	862	1,382	1,326	822	1,866	2,102	2,728	2,450	2,361	1,225	1,104	1,180	19,408
18	WELLINGTON	kW	1	No	3,181	3,063	2,003	2,304	3,834	5,443	7,221	7,062	5,707	3,200	2,848	3,497	49,362
19	New DP (As needed)	kW															-
20	Total	kW			30,705	30,152	28,793	29,622	35,211	38,546	42,593	40,278	35,901	27,098	27,075	30,319	396,292
21	Less: No				(8,507)	(9,172)	(7,940)	(8,856)	(13,533)	(16,507)	(21,707)	(19,173)	(16,219)	(9,038)	(7,068)	(8,936)	(146,657)
22	Adjusted Total				22,198	20,980	20,853	20,766	21,678	22,039	20,887	21,105	19,682	18,059	20,007	21,383	249,635
23																	
24																	
<b>South Plains</b>																	
26	ABERNATHY	kW	1	Yes	4,599	3,654	6,363	13,142	22,793	22,012	23,726	22,718	9,828	3,478	5,267	4,738	142,317
27	ACUFF STATION	kW	1	Yes	3,305	3,169	3,188	5,236	6,299	6,195	7,893	8,677	6,985	2,884	3,687	4,646	62,163
28	BECTION STATION	kW	1	Yes	1,361	1,260	1,325	6,130	7,896	7,339	9,701	9,072	4,873	1,416	1,176	1,225	52,773
29	CROSBY COUNTY INT	kW	1	Yes	10,347	7,587	7,908	17,206	18,264	18,731	22,923	23,842	16,565	6,916	9,735	9,231	169,254
30	ERSKINE SUB	kW	1	Yes	10,805	9,116	7,770	6,660	10,581	10,834	11,709	10,497	9,127	7,646	8,807	9,258	112,810
31	FRANKFORD	kW	1	Yes	21,812	18,182	15,060	16,650	31,713	31,935	37,208	31,532	25,855	23,969	18,734	18,180	290,829
32	HALFWAY STATION	kW	1	Yes	1,590	1,564	2,661	7,335	11,880	11,733	10,731	10,869	5,201	942	821	1,322	66,649
33	HETTLER STATION	kW	1	Yes	8,726	6,463	5,409	5,357	8,333	8,329	9,318	8,394	6,947	5,041	6,325	8,325	86,966
34	IDALOU STATION	kW	1	Yes	2,223	1,980	2,009	5,074	7,575	7,449	8,975	9,169	6,072	1,795	1,840	1,931	56,091
35	NEW DEAL	kW	1	Yes	2,776	2,411	1,929	2,123	3,644	3,571	4,625	4,152	2,320	1,646	2,432	2,458	34,085
36	QUAKER SUB	kW	1	Yes	27,058	23,791	19,091	18,361	23,864	23,606	26,451	25,089	19,993	17,603	16,155	23,460	264,522
37	POSEY/WOLFFORTH	kW	3	Yes	17,982	15,834	12,686	12,284	20,757	19,649	22,229	19,688	15,613	13,818	13,519	13,675	197,733
38	SHALLOWATER STATI	kW	1	Yes	9,526	8,651	7,303	6,998	10,844	10,057	11,515	10,478	8,784	7,261	7,993	8,469	107,879
39	SLATON	kW	1	Yes	635	664	1,144	2,113	2,287	1,847	3,852	3,972	2,333	557	525	1,419	21,348
40	WOODROW	kW	1	Yes	23,684	17,788	14,774	15,941	31,525	32,497	37,811	32,951	28,447	21,578	28,253	18,047	303,296
41	YUMA	kW	1	Yes	32,379	26,827	22,589	22,378	39,069	39,469	38,843	35,860	30,969	28,592	25,581	25,070	367,625
42	PH WIND AUX LOAD	kW		Yes	-	-	9	-	68	28	-	-	-	-	-	-	104
43	Total				178,807	148,939	131,218	162,988	257,392	255,280	287,508	266,959	199,911	145,141	150,848	151,453	2,336,444
44	Less: No																-
45	Less: OATT Actual	kW			(561)	(13,028)	(1,134)	(11,893)	(95)	(5,133)	(782)	(654)	(3,436)	(6,737)	(16,497)	(10,731)	(70,680)
46	Add: OATT Contract	kW			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
47	Total Adjusted				198,247	155,911	150,084	171,095	277,297	270,147	306,726	286,305	216,475	158,404	154,351	160,722	2,505,764
48																	
<b>New SFA</b>																	
50		kW	1														-
51		kW	1														-
52	Total				-	-	-	-	-	-	-	-	-	-	-	-	-
53	Less:																-
54	Total Adjusted				-	-	-	-	-	-	-	-	-	-	-	-	-
55																	
56	<b>Total SPP Transmission</b>				232,650	189,892	181,572	202,577	313,316	305,495	341,128	319,799	249,855	186,265	185,596	193,794	2,901,939

Golden Spread Electric Cooperative  
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
Summary	A-1.0	Summary	A-1.0	4/20/2017	Rows were added to list all of the O&M Expense Major Accounts (Steam Power Generation, Regional Market, Customer Accounts, Customer Service) to match the Form 1 accounts and total. The row for Non Operating Income was removed. A column was added to accommodate a new SFA being added. References were updated to reflect changes in other schedule numbers.
Form 1 Plant	B-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransPlnt	C-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
Form1Exp	D-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransExp	E-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).

Golden Spread Electric Cooperative  
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
AF	F-1.0	AF	D-1.0	4/20/2017	New Allocation Factors were added. Schedule B-1.0 - Plant, rows 107-133 show the development of plant related Allocation Factors. Schedule C-1.0 - Expenses, rows 261-267 show the development of the expense related Allocation Factors. Schedule D-1.0, rows 11-30 show the development of additional Allocation Factors.
Usage	G-1.0	Usage	E-1.0	4/20/2017	Removed the individual delivery points for each SFA and now have the total for each SFA – BCEC, GBEC, SPEC and a new SFA.
Margin	H-1.0	N/A	N/A	4/20/2017	Schedule was removed. The SFA margin calculations are now in Schedule C-1.0 - Expenses, rows 270-278.
Debt	I-1.0	Debt	F-1.0	4/20/2017	Sections for non-SPP SFA's were combined (Concho & Coleman) into one "Other" section. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA). Rows were added to accommodate a new SFA.
Sub WP	J-1.0	Sub WP	G-1.0	4/20/2017	No changes made.
Delivery Pts	K-1.0	Delivery Pts	H-1.0	4/20/2017	Changes made to match SSR delivery points and to reflect current delivery points.
Depreciation	L-1.0	Depreciation	I-1.0	4/20/2017	No changes made.
N/A	N/A	Usage WP	J-1.0	4/20/2017	New workpaper that is similar to the old Usage schedule and has all of the detail for each of the SFA's delivery points. Lines were added to accommodate for changes in the delivery points. A change was made to remove the actual usage for the OATT customer on SPEC and to add back in the contract usage.
		Plant	B-1.0	6/26/2017	Per FERC staff request, Total Distribution Plant - Lines 124-127, were modified to remove Account 374.
		Expenses	C-1.0	6/26/2017	Per FERC staff request, Lines 46 (Account 556 SCADA), 226 (Depreciation - Transmission Plant), 228 (Depreciation - SCADA GSEC), 241 (Transmission Taxes) and 250 (Transmission Interest), Column H AF was changed from 208 to 204 to accurately allocate the expenses between SPP and ERCOT.
		Expenses	C-1.0	6/26/2017	Lines 234 and 235 - Amortization Regulatory Debits/Credits - Form 1 reference was changed from page 232, Line 1 to page 114, Lines 12 & 13.
		AF	D-1.0	6/26/2017	Added - Note: Allocation Factor 301 will remain Fixed until a FPA Section 205 filing that was inadvertently omitted during revision of the template.

Golden Spread Electric Cooperative  
Summary of Regulatory Asset Debits and Credits

Note: Data from FERC Form 1 and company's books and records

	a 407.3 Regulatory Debits -----	b 407.4 Regulatory Credits -----
1	Bailey County	-
2	Big Country	42,921
3	Coleman	25,038
4	Concho	23,628
5	Deaf Smith	-
6	Greenbelt	21,280
7	Lamb County	-
8	Lighthouse	-
9	Lyntegar	-
10	North Plains	-
11	Rita Blanca	-
12	South Plains	(28,454)
13	Swisher	-
14	SWTEC	-
15	Taylor	7,080
16	Tri-County	-
17	New SFA	-
18	<b>Total</b>	<b>119,946</b> <b>(28,454)</b>