DEFINITIONS

1. "You," "your" and "City" means and refers to City of Austin, as well as your officers, employees, affiliates, and expert witnesses.

2. "AWU" means and refers to Austin Water Utility as an entity as well as its employees, managers, officers, and expert witnesses.

3. "Petitioners" means and refers to Wells Branch MUD, Travis County WCID No. 10, Northtown MUD, and North Austin Utility District No. 1.

4. "Document" or "documents" means and refers to all writings, data, data compilations, correspondence, electronic transmissions, email, electronically stored data and data compilations, and all versions and modifications of same.

5. "Petition" means and refers to the petition that is the subject of SOAH Docket No. 582-13-4617 and TCEQ Docket No. 2013-0865-UCR.

6. "Budget Document" means and refers to the complete set of documents, attachments, appendices and exhibits that make up the budget proposed for the City for FY 2013.

7. "FY 2013" means and refers to the City's 2013 fiscal year.

8. "Approved Budget" means and refers to the actual budget, including all attachments, exhibits, appendices and exhibits, approved and adopted by the Austin City Council for FY 2013.

9. "Source documentation" means and refers to all documents that provide evidence or support the transaction, budget entry, or business deal, including invoices, receipts, cash slips, deposit slips, check registers, ledgers, and work papers.

10. "Staffing study" means and refers to any analysis, assessment, report, examination, or investigation regarding the employee levels, numbers, efficiencies, salaries, workload, organization, management, leadership, or accountability.

11. "Compensation study" means and refers to any analysis, assessment, report, examination, or investigation regarding any type of employee compensation.

Footnote #65

Salary

26

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the official website of the City of Austin

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BESIDES MY SALARY, CAN I EARN ADDITIONAL INCOME?

Yes. The Austin Police Department pay schedule is one of the highest in the State of Texas and the nation. Eligible employees can increase their salary with some of the following pay incentives:

- Specialties obtained such as bilingual pay, field training officer pay, and crisis intervention officer pay.
- Educational incentive pay.
- Shift differential pay.
- G.I. Bill incentives for eligible military individuals during the academy and field training program.

Footnote #66

Utility Transfer

Fiscal Year	AE Transfer	AWU Transfer	Total Increase
FY 2014	$ 105.0 m	$ 37.9 m	$ 3.4 m
FY 2015	$ 105.0 m	$ 39.0 m	$ 1.1 m
FY 2016	$ 106.0 m	$ 41.8 m	$ 3.8 m
FY 2017	$ 110.0 m	$ 44.7 m	$ 6.9 m
FY 2018	$ 115.0 m	$ 48.8 m	$ 9.1 m
FY 2019	$ 120.0 m	$ 50.1 m	$ 6.3 m

➢ Forecast maintains Council approved transfer policies
- Austin Energy at 12% of non-fuel revenue with floor set at $105 million
- Austin Water Utility at 8.2% of gross revenue

55

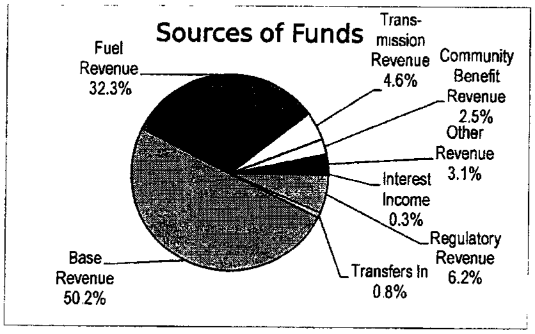
17

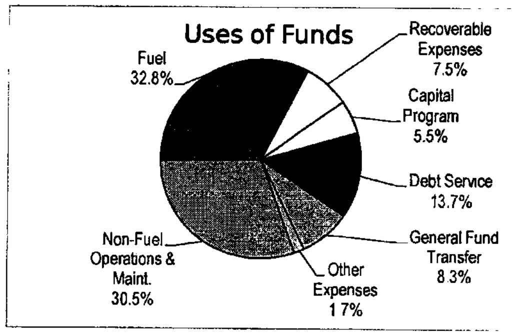
Footnote #67

(17)

GF trans
in A/E

Austin Energy





Budget Overview

	2009-10 Actual	2010-11 Actual	2011-12 Amended	2011-12 Estimated	2012-13 Approved*
Austin Energy Fund					
Revenue	$1,159,438,931	$1,259,288,587	$1,139,447,227	$1,183,285,363	$1,273,895,270
Transfers In	$2,000,000	$0	$0	$25,000,000	$10,900,000
Requirements	$1,239,599,883	$1,246,765,855	$1,208,664,317	$1,218,584,866	$1,261,537,094
Full-Time Equivalents (FTEs)	1,676.00	1,675.00	1,659.00	1,659.00	1,659.00
Expense Refunds	$52,831,997	$59,484,488	$62,375,693	$62,375,693	$62,343,804
Grants					
Requirements	$4,670,257	$12,360,790	$2,148,790	$2,148,790	$325,000
Full-Time Equivalents (FTEs)	16.00	16.00	16.00	16.00	13.00
Total Budget	$1,297,102,137	$1,318,611,133	$1,273,188,800	$1,283,109,349	$1,324,205,898

*Note: In addition to the amount shown above, the Austin Energy Fund provides funding for the Economic Growth and Redevelopment Services Office totaling $11,403,433 including 47.00 Full-Time Equivalents in the FY 2012-13 Budget.

GENERAL FUND

	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 AMENDED	2011-12 ESTIMATED	2012-13 Approved
BEGINNING BALANCE	0	0	0	0	0
REVENUE					
Taxes					
General Property Taxes					
Current	233,973,859	249,059,107	277,463,649	277,463,649	311,396,138
Delinquent	1,101,086	1,192,286	1,000,000	1,000,000	1,000,000
Penalty and Interest	1,121,511	1,101,502	914,696	914,696	889,985
Subtotal	236,196,456	251,352,895	279,378,345	279,378,345	313,286,123
City Sales Tax	144,709,588	151,125,270	152,723,043	158,681,533	164,235,387
Other Taxes	6,048,901	6,366,558	5,160,000	5,515,000	5,739,000
Total Taxes	386,954,945	408,844,723	437,261,388	443,574,878	483,260,510
Gross Receipts/Franchise Fees					
Telecommunications	16,339,044	15,770,632	16,346,000	15,703,000	15,703,000
Gas	7,025,083	5,932,989	6,214,000	5,493,000	5,548,000
Cable	9,149,477	8,813,768	8,993,000	9,448,000	9,637,000
Miscellaneous	2,450,636	2,394,706	2,273,919	2,362,724	2,411,658
Total Franchise Fees	34,964,240	32,912,095	33,826,919	33,006,724	33,299,658
Fines, Forfeitures, Penalties					
Library Fines	503,234	575,154	560,750	603,400	612,570
Traffic Fines	10,116,876	9,707,547	10,594,422	8,801,440	8,967,759
Parking Violations	2,465,425	2,584,508	3,131,859	3,642,985	3,679,410
Other Fines	5,606,376	5,258,413	5,791,550	4,842,105	4,650,435
Total Fines, Forfeitures, Penalties	18,691,911	18,125,622	20,078,581	17,889,930	17,910,174
Licenses, Permits, Inspections					
Alarm Permits	2,063,762	2,137,904	2,069,000	2,174,000	2,217,000
Public Health	2,855,753	3,001,407	3,072,966	2,925,005	3,004,645
Development	2,619,832	4,181,057	3,179,180	4,082,510	4,375,072
Building Safety	7,584,157	8,781,893	6,697,153	8,589,147	9,767,783
Other Licenses/Permits	592,450	550,035	599,856	614,457	635,534
Total Licenses, Permits, Inspections	15,715,954	18,652,296	15,618,155	18,385,119	20,000,034
Charges for Services					
Recreation and Culture	2,936,226	7,316,025	7,594,328	7,262,259	7,432,413
Public Health	4,723,637	4,578,813	5,151,921	4,521,486	4,785,844
Emergency Medical Services	24,316,801	31,235,206	29,336,100	31,291,013	30,808,880
General Government	1,332,795	1,325,981	1,457,539	1,244,323	1,264,213
Total Charges for Services	33,309,459	44,456,025	43,539,888	44,319,081	44,291,350
Interest and Other					
Interest	2,806,684	1,276,204	1,318,206	535,246	684,441
Use of Property	3,454,970	2,402,947	2,092,727	2,202,348	2,160,686
Other Revenue	606,630	242,896	221,842	199,215	203,727
Total Interest and Other	6,868,284	3,922,047	3,632,775	2,936,809	3,048,854
TOTAL REVENUE	496,504,793	526,912,808	553,957,706	560,112,541	601,810,580
TRANSFERS IN					
Electric Revenue	101,000,000	103,000,000	105,000,000	105,000,000	105,000,000
Water Revenue	28,967,464	31,263,325	31,919,531	31,919,531	34,548,359
Water Infrastructure Inspection	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Budget Stabilization Fund	0	0	1,978,080	1,978,080	0
Sustainability Fund	0	0	0	0	95,535
Recreation Program Fund	165,820	0	0	0	0
Softball Fund	81,570	0	0	0	0
TOTAL TRANSFERS IN	131,414,854	135,463,325	140,097,611	140,097,611	140,843,894
TOTAL APPROPRIATED FUNDS	627,919,647	662,376,133	694,055,317	700,210,152	742,654,474

Footnote #68

Table 215
Austin Water Utility
Water Cost of Service Model - Base/Extra-Capacity Method
Capital Plant in Service for FY2013

Description	Original Cost	Annual Depreciation	Accumulated Depreciation	Net Plant in Service	Replacement Cost New
Land & Easements	$117,073,917	$46,105	$46,105	$117,027,813	$163,122,474
Land & Easements Contributed Capital	0	0	0	0	0
Land (Watershed Land Purchase)	0	0	0	0	0
Engineering/Studies	9,347,247	241,324	2,723,800	6,623,447	10,003,525
Engineering/Studies Contributed Capital	0	0	0	0	0
Basins	341,002	21,298	249,129	91,872	169,884
Pump Stations	61,489,085	1,277,202	17,563,635	43,925,449	61,248,218
Pump Stations Contributed Capital	0	0	0	0	0
Hi-Service Pumps	1,246,998	26,685	928,422	318,575	817,161
Booster Stations	2,041,652	38,610	888,153	1,153,499	2,214,843
Tanks/Reservoirs	53,223,314	1,100,054	19,970,546	33,252,768	53,410,661
Tanks/Reservoirs Contributed Capital	0	0	0	0	0
General Buildings/Other Structures	44,840,007	955,745	9,967,193	34,872,813	41,659,001
Treatment	87,589,070	2,703,327	22,131,162	65,457,909	81,344,849
Treatment Contributed Capital	0	0	0	0	0
Ullrich WTP	177,308,673	4,634,163	50,720,859	126,587,814	172,257,463
Davis WTP	39,805,604	1,167,762	20,400,025	19,405,579	30,738,034
Green WTP	25,314,061	679,611	13,240,228	12,073,833	18,852,793
Transmission Mains	344,676,321	6,901,121	96,451,671	248,224,650	367,876,891
Transmission Mains Contributed Capital	0	0	0	0	0
Distribution Mains	304,517,266	6,121,199	76,336,227	228,181,039	318,192,592
Distribution Mains Contributed Capital	0	0	0	0	0
Hydrants	17,348,573	285,097	3,522,178	13,826,396	18,262,482
Hydrants Contributed Capital	0	0	0	0	0
Services	30,651,598	914,900	16,389,944	14,261,654	18,246,314
Services Contributed Capital	0	0	0	0	0
Meters	19,655,585	371,232	14,133,566	5,522,018	6,352,912
Meters Contributed Capital	0	0	0	0	0
Laboratory Equipment	198,183	9,800	165,588	32,594	45,010
Miscellaneous Equipment/Materials	23,507,916	1,478,964	13,131,472	10,376,445	11,959,603
Miscellaneous Equipment/Materials Contributed Capital	0	0	0	0	0
General	727,646	16,934	190,860	536,786	761,374
Land (Watershed Land Purchase) Contributed Capital	0	0	0	0	0
Total Plant Investment	$1,360,903,716	$28,991,132	$379,150,763	$981,752,953	$1,377,536,086

Footnote #69

Table 197
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Capital Plant in Service for FY2013

Contributed C
Exclude

Description	Original Cost	Annual Depreciation	Accumulated Depreciation	Net Plant in Service	Replacement Cost New
Prelim Treatment - Flow Equalization	$7,136,652	$159,992	$4,065,901	$3,070,751	$5,873,586
Prelim Treatment - Influent Facilities	1,703,507	37,062	903,948	799,559	1,449,308
Prelim Treatment - Bar Screens	2,338,286	51,288	1,272,675	1,065,611	1,981,780
Prelim Treatment - Degritters/Grit Removal	1,228,412	27,580	677,050	551,362	1,052,475
Primary Treatment - Primary Clarifiers	10,190,827	241,445	3,489,393	6,701,434	9,853,544
Primary Treatment - Primary Sludge Pumping	1,948,177	47,305	1,047,133	901,044	1,721,232
Primary Treatment - Primary Effluent P S	100,708	2,554	44,514	56,194	101,788
Secondary Treatment - Aeration Basins - Structures	22,266,340	551,719	11,729,781	10,536,559	20,470,301
Secondary Treatment - Aeration Basins - Equipment	6,176,780	41,815	5,376,249	800,531	1,552,548
Secondary Treatment - Lagoons	10,745,357	267,290	5,412,575	5,332,782	10,181,003
Unused	0	0	0	0	0
Secondary Treatment - Final Clarifiers	10,733,843	266,712	5,584,263	5,149,580	9,278,939
Secondary Treatment - Return Sludge Pumping	3,909,196	83,504	2,254,536	1,654,660	3,158,178
Effluent Disposal - Effluent Filtration	10,588,986	231,503	6,370,798	4,218,187	8,330,547
Effluent Disposal - Chlorination	4,625,402	109,895	2,441,991	2,183,411	4,094,632
Effluent Disposal - Dechlorination	6,790,059	142,462	3,227,562	3,562,496	5,836,389
Effluent Disposal - Effluent Pumping	3,443,576	84,076	1,916,225	1,527,351	2,547,717
Unused	0	0	0	0	0
Sludge Handling & Disposal - Sludge Thickening (Primary)	7,865,583	132,568	4,659,612	3,205,970	5,396,713
Sludge Handling & Disposal - Digestion	13,561,712	332,275	7,429,224	6,132,489	11,815,742
Sludge Handling & Disposal - Dewatering	643,248	16,189	329,891	313,357	606,142
Sludge Handling & Disposal - Odor Control	532,386	10,569	231,416	300,971	433,606
Sludge Handling & Disposal - Sludge Drying Beds	864,739	0	42,111	822,629	1,239,063
Sludge Handling & Disposal - Composting / Land Applicatio	1,643,734	63,841	924,171	719,563	1,312,872
Sludge Handling & Disposal - Other Sludge Facilities	8,467,219	196,633	4,464,465	4,002,753	7,545,718
Admin & General - Treatment	129,723,712	3,441,012	47,722,706	82,001,006	114,338,417
Admin & General - Pumping	7,359,150	204,837	1,874,084	5,485,066	7,376,155
Unused	0	0	0	0	0
Admin & General - Valves/Pipes	281,901,227	7,029,933	63,187,518	218,713,709	282,182,794
Unused	0	0	0	0	0
Admin & General - Structures/Buildings	16,007,496	524,587	4,996,541	11,010,955	15,690,031
Unused	0	0	0	0	0
Admin & General - Electric/Control	6,849,894	115,254	6,658,855	191,039	282,187
Admin & General - Engineering	37,225,835	928,470	17,852,393	19,373,442	35,471,263
Admin & General - Buildings	69,409,105	1,981,483	12,037,585	57,371,520	71,943,388
Admin & General - Improvements to Grounds	16,134,124	455,452	4,441,585	11,692,540	15,607,159
Unused	0	0	0	0	0
Admin & General - Laboratories	2,119,008	37,011	1,572,454	546,554	1,042,548
Admin & General - Furniture/Fixtures	638,105	30,777	464,877	173,228	317,234
Admin & General - Machinery/Equipment	60,336,646	3,947,136	24,385,977	35,950,669	43,941,223
Unused	0	0	0	0	0
Admin & General - Engineering	14,439,300	455,217	6,788,240	7,651,060	12,828,488
Unused	0	0	0	0	0
Admin & General - Services	24,525,126	545,606	16,829,871	7,695,255	15,358,343
Unused	0	0	0	0	0
Collection - Lift Stations	65,452,347	1,511,993	23,212,327	42,240,020	60,740,503
Unused	0	0	0	0	0
Collection - Collection System	719,448,924	17,523,038	162,909,568	556,539,355	688,828,222
Unused	0	0	0	0	0
Administration	169,962	4,243	132,142	37,819	108,784
Pumping	18,277,767	448,528	4,445,806	13,831,961	18,752,133
Land & Easements	29,284,662	0	0	29,284,662	47,365,211
Unused	0	0	0	0	0
Total Plant Investment	$1,636,807,116	$42,282,856	$473,408,013	$1,163,399,103	$1,548,007,907

Footnote #70

proportion of ending balance requirements could be allocated to the wastewater operations.

(3) No cost-of-service basis was presented by Austin to justify the subsidization of wastewater operations through the maintenance of substantially greater ending balance requirements for the water utility.

44. It is not inappropriate to draw down beginning balances to reduce the amount of revenues necessary for the provision of water service.

a. The cash basis method of rate-making was utilized by the parties to this proceeding.

b. Under the cash basis method of rate-making, the utility is not entitled to include in its cost-of-service analysis a factor for profit or depreciation.

c. The combined Austin water and wastewater utility is a publicly-owned utility.

d. Excess balances for publicly-owned utilities do not belong to the municipality and should eventually be returned to the ratepayers in the form of services, additional facilities, or reduced rates.

e. The beginning balances are comprised of surplus net revenues collected, in part, as a result of excessive rates and are neither a profit nor a

Footnote #71

earnings and formally issued debt. Therefore, the total revenues collected from all customers must equal budgeted revenues. AWU's revenue requirements for its wastewater utility consist of the following cost components. Each is described in greater detail below.

- Operations & Maintenance (O&M) Costs
- Debt Service
- Capital Expenditures (Not Debt Financed)
- Transfers to Capital Reserves and Other Funds

5.3.1.1. Operations & Maintenance Costs

O&M costs account for most of the day-to-day expenditures for operating a water utility. O&M costs include, for example, labor, benefits, insurance, utilities, etc. The projected annual O&M expenditures for FY2009 are provided in Table C-5 in Appendix C. The O&M expenditures for FY2009 were based on AWU's budget projections. Consistent with industry standards, these expenditures exclude depreciation expenses.

5.3.1.2. Debt Service Costs

Debt service costs are the costs associated with financing major capital improvements which are usually identified in a utility's capital improvements plan (CIP). AWU finances approximately 80 percent of its capital expenditures by issuing long-term financial instruments. It funds the remaining 20 percent from current operating revenues. This practice is typical in the utility industry for two primary reasons. First, the financial resources required for these types of projects typically exceed the utility's available resources from the normal operation of its system. Second, spreading the debt service costs for the project over the repayment period effectively spreads the financial burden of financing large improvements to both existing and future users of the system. This burden sharing allows the utility to better match the cost of improvements with those customers using the improvements. Capital improvement projects are designed to fulfill a range of needs including:

- Compliance with new state and federal regulations,
- Enhancement of the level and reliability of the service provided,
- Meet ongoing demands of system growth and economic development, and
- Replacement and refurbishment of existing system infrastructure.

AWU's debt service requirements include debt service for revenue bonds, commercial paper, G.O bonds, and water district bonds. For FY2009, the total cost is estimated to be over $82.8 million. The total cost is included in Table C-6 in Appendix C.

5.3.1.3. Capital Expenditures (not Debt Financed)

Some capital expenditures may be funded directly from the utilities revenues or operating fund. In fact, AWU's financial policies suggest that 20 percent of capital expenditures be funded by equity rather than debt. AWU's, capital expenditures from rates is estimated

Footnote #72

Austin Water Utility
Request for Production 2
Table 103 - Supporting Detail

LN#	BFY	Fund	Dept	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
2851	2013	5020	2200	6245	Retail Customer Service	7500	Office supplies	2,000		Budge from 6245 and 8645 for FY12
2852	2013	5020	2200	6245	Retail Customer Service	7610	Minor computer hardware	292		Replace 1 computer monitors - old monitors are wearing out
2853					**Retail Customer Service Total**			**476,398**	**2-101**	
2854	2013	5020	2200	6801	Utility Customer Service Costs	6241	Interdeptl-Utility billing	12,366,897		FY 13 FYFF 5-1-2012
2855					**Utility Customer Service Costs Total**			**12,366,897**	**2-102**	
2856	2013	5020	2200	6802	Bad Debt	6898	Bad debt expense	925,000		4-24-2011 $65K each fund $130K total reduction
2857					**Bad Debt Total**			**925,000**	**2-103**	
2858	2013	5020	2200	6804	Commission on Debt	8312	Util rev bnd commission exp	20,000		
2859	2013	5020	2200	6804	Commission on Debt	8316	Arbitrage rebate-admin exp	10,250		
2860					**Commission on Debt Total**			**30,250**	**2-104**	
2861	2013	5020	2200	6806	Special Support	5114	Skill based pay	75,000		Per David 5-21-2012 email
2862	2013	5020	2200	6806	Special Support	5280	Consultant-others	50,000		
2863	2013	5020	2200	6806	Special Support	5515	Services-appraisal	7,500		appraisal and closing costs
2864	2013	5020	2200	6806	Special Support	5525	Services-auditing	50,000		5-27-2011, $50K per deduction detail.
2865	2013	5020	2200	6806	Special Support	5570	Services-court costs	1,444		
2866	2013	5020	2200	6806	Special Support	5620	Services-legal fees	150,000		TCEQ rate issue per T Lutes
2867	2013	5020	2200	6806	Special Support	5620	Services-legal fees	50,000		outside legal per B Jennings
2868	2013	5020	2200	6806	Special Support	5620	Services-legal fees	100,000		additional legal fees for water items
2869	2013	5020	2200	6806	Special Support	5700	Services-survey	5,000		surveys & appraisals for 1 transaction per BJ e mail
2870	2013	5020	2200	6806	Special Support	5860	Services-other	837,280		Amount include $15,000 closing fee to purchase other Utility. $40,000 settlement fee ($400 Per connection, 100 connections) in 8806
2871	2013	5020	2200	6806	Special Support	5860	Services-other	4,820		Conflict Resolution
2872	2013	5020	2200	6806	Special Support	5860	Services-other	80,648		Lobbyists for Legislature (Pope, Johnson, Greytok)
2873	2013	5020	2200	6806	Special Support	6124	Rental-copy machines	61,458		budget for all of the Copier Rental Fees in the Waller Creek Division.
2874	2013	5020	2200	6806	Special Support	6165	Water service	16,177		Payment to City of Round Rock for use of their hydrant to supply water to a subdivision in our ETJ
2875	2013	5020	2200	6806	Special Support	6179	Water Services Interlocal	295,000		Per Glenlake Agreement, budget $ 295,000 per year to cover the cost of purchasing wholesale water from Riverplace. SF 5-16-2012
2876	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	24,493		5-30-2012, per Deduction Detail 6806/8806 total $48,985. Claims Investigator TARA 1/2 to Unit 6806 and 1/2 to Unit 8806
2877	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	17,536		Energy-Efficient Lightng Retrofit Loan Payment for Water Plants, Maps & Records, SSC, & Waller Crk Payable to AE.
2878	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	222,515		5-30-2012 per Robert Menchaca, Hazmat for AFD to prevent hazardous materials from going into the wastewater/water systems.
2879	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	31,583		6-6-2012 Per Deduction Detail cost of ACM position.
2880	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	10,726		FLEXTRA charges
2881	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	12,500		CTM easement management system gap analysis
2882	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	70,906		5-30-2012 Per Diane Harrison Attorney on AWU legal issues
2883	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	500,000		311 System Support FY 13 FYFF 5-1-2012
2884	2013	5020	2200	6806	Special Support	6203	Interdeptl charges	35,724		Support new Chief Environmental Officer Total $142,895, AWU $71,448, (5020-$35,724; 5030-$35,724)

Footnote #73

Austin Water Utility
Request for Production 3
Table 54 - Support Detail

LN#	BFY	Fund	Dept	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
2719	2013	5030	2200	8645	Retail Customer Service	6551	Mileage reimbursements	65		Employee reimbursements for extenal meetings & hearings |
2720	2013	5030	2200	8645	Retail Customer Service	7127	Electrical/lighting	7		
2721	2013	5030	2200	8645	Retail Customer Service	7482	Food/ice	72		Retreat for Division
2722	2013	5030	2200	8645	Retail Customer Service	7486	Books-library	25		AWWA and Customer Service Books |
2723	2013	5030	2200	8645	Retail Customer Service	7500	Office supplies	2,000		in 6245 and 8645
2724	2013	5030	2200	8645	Retail Customer Service	7610	Minor computer hardware	243		1 new 24 inch flat monitor.
2725	2013	5030	2200	8645	Retail Customer Service	7610	Minor computer hardware	243		Replace printer or fax machine
2726					**Retail Customer Service Total**			**471,513**		
2727	2013	5030	2200	8801	Utility Customer Services Office - AE	6241	Interdeptl-Utility billing	6,129,251		FY 13 FYFF 5-1-2012
2728					**Utility Customer Services Office - AE Total**			**6,129,251**		
2729	2013	5030	2200	8802	Bad Debt	6898	Bad debt expense	917,500		4-24-2011 $65K each fund $130K total reduction
2730					**Bad Debt Total**			**917,500**		
2731	2013	5030	2200	8804	Commission on Debt	8140	Cert part-commission expense	2,743		
2732	2013	5030	2200	8804	Commission on Debt	8312	Util rev bnd commission exp	27,604		
2733					**Commission on Debt Total**			**30,347**		
2734	2013	5030	2200	8806	Special Support	5114	Skill based pay	75,000		Per David 5-21-2012 email
2735	2013	5030	2200	8806	Special Support	5515	Services-appraisal	7,500		appraisal and court costs per BJ
2736	2013	5030	2200	8806	Special Support	5525	Services-auditing	50,000		5-27-2011 $50K per deduction detail.
2737	2013	5030	2200	8806	Special Support	5570	Services-court costs	500		Decrease based on current year spending
2738	2013	5030	2200	8806	Special Support	5620	Services-legal fees	50,000		outside legal per BJ
2739	2013	5030	2200	8806	Special Support	5620	Services-legal fees	150,000		legal fees for TCEQ rate issue per TL
2740	2013	5030	2200	8806	Special Support	5700	Services-survey	5,000		surveys & appraisals for 1 transaction per BJ e mail
2741	2013	5030	2200	8806	Special Support	5860	Services-other	4,814		Conflict Resolution |
2742	2013	5030	2200	8806	Special Support	5860	Services-other	80,648		Lobbyists Legislature Pope, Johnson, Greytok
2743	2013	5030	2200	8806	Special Support	5860	Services-other	176,175		Utility Wide Contingency
2744	2013	5030	2200	8806	Special Support	5860	Services-other	4,000		Per Bart 5-14-2010 e-mail Payment to Hornsby Bend Utilities, per contract.
2745	2013	5030	2200	8806	Special Support	6124	Rental-copy machines	61,458		budget for all of the Copier Rental Fees in the Waller Creek Division.
2746	2013	5030	2200	8806	Special Support	6203	Interdeptl charges	24,492		5-30-2012, per Deduction Detail 6806/8806 total $48,985. Claims Investigator TARA 1/2 to Unit 6806 and 1/2 to Unit 8806
2747	2013	5030	2200	8806	Special Support	6203	Interdeptl charges	21,467		Energy Efficient Lighting Retrofit Loan Payment for ESC, WW Plants, Maps & Recoords, SSC& Waller Crk Payable to AE

Footnote #74

CHAPTER 24. SUBSTANTIVE RULES APPLICABLE TO WATER AND SEWER SERVICE PROVIDERS.

Subchapter B. RATES, RATE-MAKING, AND RATES/TARIFF CHANGES.

§24.31. Cost of Service.

(a) **Components of cost of service.** Rates are based upon a utility's cost of rendering service. The two components of cost of service are allowable expenses and return on invested capital.

(b) **Allowable expenses.** Only those expenses that are reasonable and necessary to provide service to the ratepayers may be included in allowable expenses. In computing a utility's allowable expenses, only the utility's historical test year expenses as adjusted for known and measurable changes may be considered.

(1) Components of allowable expenses. Allowable expenses, to the extent they are reasonable and necessary, and subject to this section, may include, but are not limited to, the following general categories:

(A) operations and maintenance expense incurred in furnishing normal utility service and in maintaining utility plant used by and useful to the utility in providing such service (payments to affiliated interests for costs of service, or any property, right, or thing, or for interest expense are not allowed as an expense for cost of service except as provided in TWC, §13.185(e));

(B) depreciation expense based on original cost and computed on a straight line basis over the useful life of the asset as approved by the commission. Depreciation is allowed on all currently used depreciable utility property owned by the utility except for property provided by explicit customer agreements or funded by customer contributions in aid of construction. Depreciation on all currently used and useful developer or governmental entity contributed property is allowed in the cost of service. On all applications, the depreciation accrual for all assets must account for expected net salvage value in the calculation of the depreciation rate and actual net salvage value related to retired plant. The depreciation rate and expense must be calculated on a straight line basis over the expected or remaining life of the asset. Utilities must calculate depreciation on a straight line basis, but are not required to use the remaining life method if salvage value is zero. When submitting an application that includes salvage value in depreciation calculations, the utility must submit sufficient evidence with the application establishing that the estimated salvage value, including removal costs, is reasonable. Such evidence will be included for the asset group in deprecation studies for those utilities practicing group accounting while such evidence will relate to specific assets for those utilities practicing itemized accounting;

(C) assessments and taxes other than income taxes;

(D) federal income taxes on a normalized basis (federal income taxes must be computed according to the provisions of TWC, §13.185(f), if applicable);

(E) reasonable expenditures for ordinary advertising, contributions, and donations; and

(F) funds expended in support of membership in professional or trade associations, provided such associations contribute toward the professionalism of their membership.

(2) Expenses not allowed. The following expenses are not allowed as a component of cost of service:

(A) legislative advocacy expenses, whether made directly or indirectly, including, but not limited to, legislative advocacy expenses included in professional or trade association dues;

(B) funds expended in support of political candidates;

(C) funds expended in support of any political movement;

Footnote #75

Table 103
Austin Water Utility
Water Cost of Service Model - Base/Extra-Capacity Method
Actual O&M Costs

Item	Class Code	Class Code Description	FY 2013 Proposed	Percent Included	FY 2013 Included
WATER TREATMENT	1	Treatment			
Environmental & Regulatory Support	1	Treatment	$596,188	100%	$596,188
Water Treatment Laboratory	1	Treatment	1,680,110	100%	1,680,110
Water Treatment Engineering	1	Treatment		100%	0
Process Engineering	1	Treatment	491,453	100%	491,453
Facility Engineering - Treatment	1	Treatment	596,332	100%	596,332
WTP4 Maintenance	1	Treatment	332,685	100%	332,685
Davis WTP Maintenance	1	Treatment	1,873,546	100%	1,873,546
Ullrich WTP Maintenance	1	Treatment	1,856,772	100%	1,856,772
Electrical Maintenance	1	Treatment	*1,163,546*	100%	1,163,546
Instrumentation & Control Maintenance	1	Treatment	936,232	100%	936,232
Admin Support	1	Treatment	918,786	100%	918,786
Systems Support	1	Treatment	157,141	100%	157,141
WTP4 Operations	1	Treatment		100%	0
Electrical	1	Treatment	0	100%	0
Chemical	1	Treatment	0	100%	0
Other	1	Treatment	*624,313*	100%	624,313
Davis WTP Operations	1	Treatment		100%	0
Electrical	1	Treatment	4,425,351	100%	4,425,351
Chemical	1	Treatment	2,608,800	100%	2,608,800
Other	1	Treatment	1,895,804	100%	1,895,804
Ullrich WTP Operations	1	Treatment		100%	0
Electrical	1	Treatment	4,989,972	100%	4,989,972
Chemical	1	Treatment	3,270,981	100%	3,270,981
Other	1	Treatment	2,227,827	100%	2,227,827
PIPELINE OPERATIONS	8	Transmission & Distr		100%	0
Pump Station & Reservoir Maintenance (+SCAD	8	Transmission & Distr		100%	0
Electrical	8	Transmission & Distr	3,743,078	100%	3,743,078
Other	8	Transmission & Distr	1,390,532	100%	1,390,532
Pump Station & Reservoir Operations	8	Transmission & Distr	1,906,231	100%	1,906,231
Pipeline Maintenance	8	Transmission & Distr		100%	0
Management Services	8	Transmission & Distr	804,044	100%	804,044
Distribution System Maintenance	8	Transmission & Distr	1,502,264	100%	1,502,264
Pipeline Operations	8	Transmission & Distr	8,679,861	100%	8,679,861
Service (House) Connection	8	Transmission & Distr	346,065	100%	346,065
Pipeline Rehabilitation & Construction	8	Transmission & Distr	1,927,456	100%	1,927,456
Metering Services	8	Transmission & Distr		100%	0
Meter Shop	8	Transmission & Distr.	2,978,223	100%	2,978,223
ARV/PRV Maintenance	8	Transmission & Distr	220,194	100%	220,194
Valve & Hydrant	8	Transmission & Distr		100%	0
Valves	8	Transmission & Distr	937,599	100%	937,599
Valve Exercising	8	Transmission & Distr	592,812	100%	592,812
Hydrants	8	Transmission & Distr	1,885,472	100%	1,885,472
DISTRIBUTION SYSTEM SUPPORT	8	Transmission & Distr		100%	0
Asset Mgt - Distribution	8	Transmission & Distr	0	100%	0
Dispatch	8	Transmission & Distr	572,853	100%	572,853
Water Facility Engineering - Distribution	8	Transmission & Distr	1,299,908	100%	1,299,908
Water Pipeline Engineering	8	Transmission & Distr	1,285,132	100%	1,285,132
Infrastructure Records	8	Transmission & Distr	0	100%	0
Distribution Engineering	8	Transmission & Distr	855,062	100%	855,062
Engineering & Tech Support	8	Transmission & Distr	2,312,919	100%	2,312,919
GIS Services	8	Transmission & Distr	635,573	100%	635,573
Line Locators - Distribution	8	Transmission & Distr	341,833	100%	341,833
Water Protection / Inspection	8	Transmission & Distr	922,205	100%	922,205
~~Small Calls~~	8	Transmission & Distr	1,241,765	100%	1,241,765
Systems Planning	8	Transmission & Distr	1,594,899	100%	1,594,899
Utility Development Services	8	Transmission & Distr	356,691	100%	356,691
ONE STOP SHOP				100%	0

Table 103
Austin Water Utility
Water Cost of Service Model - Base/Extra-Capacity Method
Actual O&M Costs

Item	Class Code	Class Code Description	FY 2013 Proposed	Percent Included	FY 2013 Included
Building Plan Review	4	Services	44,028	100%	44,028
Research & Consult Water Cons	4	Services	0	100%	0
Land Use Review	4	Services	45,618	100%	45,618
Site Inspections	4	Services	0	100%	0
Permit and License Center	4	Services	124,027	100%	124,027
SUPPORT SERVICES				100%	0
Administration & Management	0	Administative		100%	0
Internal Audit	0	Administative	260,876	100%	260,876
Business Support	0	Administative	505,014	100%	505,014
Strategic Resources Services (Wholesale)	0	Administative	169,223	100%	169,223
Business Improvement Services	0	Administative	118,454	100%	118,454
Financial Mngt / Budget & Accounting	0	Administative		100%	0
CIP Budgeting / Acct & Fin Reporting	0	Administative	434,047	100%	434,047
Rates, Analysis & Asset Mngt (RAAM)	0	Administative	331,709	100%	331,709
Utility Central Stores	0	Administative	143,179	100%	143,179
Budget & Accounting	0	Administative	616,045	100%	616,045
Information Technology	0	Administative	$\boxed{2,065,671}$	100%	2,065,671
Security Management	0	Administative	1,053,904	100%	1,053,904
Facility Management - Service Centers	0	Administative	1,269,455	100%	1,269,455
Facility Management - WCC, NSC	0	Administative	424,936	100%	424,936
Purchasing	0	Administative	218,853	100%	218,853
Accounts Payable	0	Administative	308,817	100%	308,817
Public Involvement	0	Administative	485,258	100%	485,258
Human Resources Services	0	Administative		100%	0
Organizational Development	0	Administative	196,017	100%	196,017
Employment - Compensation	0	Administative	232,604	100%	232,604
Employee Relations & Workers Comp	0	Administative	189 081	100%	189,081
Safety & Training	0	Administative	557,425	100%	557,425
Equipment Repairs	0	Administative	195,419	100%	195,419
CONSERVATION & REUSE	0	Administative		100%	0
Facility Engineering - Conservation	0	Administative	0	100%	0
Environmental Affairs & Conservation	0	Administative		100%	0
Reicher Ranch	0	Administative	105,770	100%	105,770
Land Management	0	Administative	1,458,750	100%	1,458,750
Balcones Canyonland Preserve	0	Administative	1,314,800	100%	1,314,800
Water Reuse	0	Administative	0	100%	0
BILLING CUSTOMER SERVICES				100%	0
Tap Sales	4	Services	180,329	100%	180,329
Taps Investigation & Admin	4	Services	133,060	100%	133,060
Retail Customer Service	2	Customer Service	476,398	100%	476,398
Utility Customer Services Office - AE	2	Customer Service	12,366,897	100%	12,366,897
Bad Debt	0	Administative	925,000	100%	925,000
TRANSFERS & OTHER REQUIREMENTS				100%	0
Commission on Debt	0	Administative	30,250	100%	30,250
Special Support	0	Administative	12,445,083	100%	12,445,083
WATER CONSERVATION	0	Administative		100%	0
Water Conservation	0	Administative	6,534,217	100%	6,534,217
Other Operating Transfers				100%	0
Operating Transfers	0	Administative	1,011,015	100%	1,011,015
Other Transfers	0	Administative	819,366	100%	819,366
Total O&M Costs			$116,769,105	100%	$116,769,105
		Check	115,949,739	OK	

LN#	BFY	Fund	Dept	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
1879	2013	5020	2200	6412	Utility Development Services	6558	Professional registration	525		Professional Engineering licenses, professional sanitarian license, Designated Representative (DR) license, Site Evaluator license and plumbing license. -LY
1880	2013	5020	2200	6412	Utility Development Services	6632	Memberships	350		ASCE and AWWA membership. -LY
1881	2013	5020	2200	6412	Utility Development Services	6633	Subscriptions	123		Prrovides various professional & technical information associated with engineering for new development, utility system opertaions, construction methods, and materials. It includes various professional & technical journals. -LY
1882	2013	5020	2200	6412	Utility Development Services	6843	Government permits and fees	420		State of Texas permit fees associated with OSSF. -LY
1883	2013	5020	2200	6412	Utility Development Services	7478	Clothing/clothing material	315		Boots and T-shirts for inspectors. -LY
1884	2013	5020	2200	6412	Utility Development Services	7482	Food/ice	126		Division Employee Recognition Program and seminars associated with Service Extension Requests. -LY
1885	2013	5020	2200	6412	Utility Development Services	7486	Books-library	132		Code Books. -LY
1886	2013	5020	2200	6412	Utility Development Services	7500	Office supplies	1,050		Paper, pens, binders for office supplies. -LY
1887	2013	5020	2200	6412	Utility Development Services	7500	Office supplies	700		Paper, pens, binders - office supplies. -LY
1888	2013	5020	2200	6412	Utility Development Services	7600	Small tools/minor equipment	350		Batteries, taps and other miscellaneous tools needed for inspections. -LY
1889	2013	5020	2200	6412	Utility Development Services	7600	Small tools/minor equipment	146		Batteries, tape and other miscellaneous tools needed for inspections. -LY
1890	2013	5020	2200	6412	Utility Development Services	7601	Safety equipment	105		Safety Hats and Glasses for employees. -LY
1891	2013	5020	2200	6412	Utility Development Services	7601	Safety equipment	175		Safety hats and glasses for employees. -LY
1892	2013	5020	2200	6412	Utility Development Services	7610	Minor computer hardware	300		
1893					**Utility Development Services Total**			**356,691**	**2-72**	
1894	2013	5020	2200	7746	Building Plan Review	5001	Regular wages - full-time	32,303		
1895	2013	5020	2200	7746	Building Plan Review	5001	Regular wages - full-time	969		
1896	2013	5020	2200	7746	Building Plan Review	5026	Stability pay	750		
1897	2013	5020	2200	7746	Building Plan Review	5051	Personnel savings	(4,065)		
1898	2013	5020	2200	7746	Building Plan Review	5185	Insurance-health/life/dental	5,478		
1899	2013	5020	2200	7746	Building Plan Review	5190	FICA tax	2,050		
1900	2013	5020	2200	7746	Building Plan Review	5190	FICA tax	60		
1901	2013	5020	2200	7746	Building Plan Review	5191	Medicare tax	480		
1902	2013	5020	2200	7746	Building Plan Review	5191	Medicare tax	14		
1903	2013	5020	2200	7746	Building Plan Review	5196	Contribution to employees ret	~~5,815~~		
1904	2013	5020	2200	7746	Building Plan Review	5196	Contribution to employees ret	174		
1905					**Building Plan Review Total**			**44,028**	**2-73**	
1906	2013	5020	2200	7733	Land Use Review Team	5001	Regular wages - full-time	30,529		
1907	2013	5020	2200	7733	Land Use Review Team	5001	Regular wages - full-time	916		
1908	2013	5020	2200	7733	Land Use Review Team	5026	Stability pay	375		
1909	2013	5020	2200	7733	Land Use Review Team	5133	Phone allowance	210		
1910	2013	5020	2200	7733	Land Use Review Team	5185	Insurance-health/life/dental	5,478		
1911	2013	5020	2200	7733	Land Use Review Team	5190	FICA tax	1,929		
1912	2013	5020	2200	7733	Land Use Review Team	5190	FICA tax	56		
1913	2013	5020	2200	7733	Land Use Review Team	5191	Medicare tax	452		
1914	2013	5020	2200	7733	Land Use Review Team	5191	Medicare tax	13		
1915	2013	5020	2200	7733	Land Use Review Team	5196	Contribution to employees ret	~~5,496~~		
1916	2013	5020	2200	7733	Land Use Review Team	5196	Contribution to employees ret	164		
1917					**Land Use Review Team Total**			**45,618**	**2-74**	
1918	2013	5020	2200	7763	Permit and License Center	5001	Regular wages - full-time	79,568		

LN#	BFY	Fund	Dept	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
1919	2013	5020	2200	7763	Permit and License Center	5001	Regular wages - full-time	2,387		
1920	2013	5020	2200	7763	Permit and License Center	5026	Stability pay	1,725		
1921	2013	5020	2200	7763	Permit and License Center	5028	Terminal pay	6,593		Laura Shaw 380 hours *34.70 (current salary of $33.69 plus 3%) divided by 2
1922	2013	5020	2200	7763	Permit and License Center	5185	Insurance-health/life/dental	12,599		
1923	2013	5020	2200	7763	Permit and License Center	5190	FICA tax	5,041		
1924	2013	5020	2200	7763	Permit and License Center	5190	FICA tax	148		
1925	2013	5020	2200	7763	Permit and License Center	5191	Medicare tax	1,180		
1926	2013	5020	2200	7763	Permit and License Center	5191	Medicare tax	34		
1927	2013	5020	2200	7763	Permit and License Center	5196	Contribution to employees ret	14,323		
1928	2013	5020	2200	7763	Permit and License Center	5196	Contribution to employees ret	429		
1929					**Permit and License Center Total**			**124,027**	**2-75**	
1930	2013	5020	2200	6609	Internal Audit	5001	Regular wages - full-time	176,624		
1931	2013	5020	2200	6609	Internal Audit	5001	Regular wages - full-time	5,299		
1932	2013	5020	2200	6609	Internal Audit	5006	Temporary employees	10,410		For continuation of intern program.
1933	2013	5020	2200	6609	Internal Audit	5026	Stability pay	1,250		
1934	2013	5020	2200	6609	Internal Audit	5051	Personnel savings	(11,102)		
1935	2013	5020	2200	6609	Internal Audit	5133	Phone allowance	210		
1936	2013	5020	2200	6609	Internal Audit	5185	Insurance-health/life/dental	27,390		
1937	2013	5020	2200	6609	Internal Audit	5190	FICA tax	11,042		
1938	2013	5020	2200	6609	Internal Audit	5190	FICA tax	328		
1939	2013	5020	2200	6609	Internal Audit	5191	Medicare tax	2,584		
1940	2013	5020	2200	6609	Internal Audit	5191	Medicare tax	77		
1941	2013	5020	2200	6609	Internal Audit	5196	Contribution to employees ret	31,793		
1942	2013	5020	2200	6609	Internal Audit	5196	Contribution to employees ret	954		
1943	2013	5020	2200	6609	Internal Audit	6361	Awards	163		FY2013 CORE Allocation
1944	2013	5020	2200	6609	Internal Audit	6551	Mileage reimbursements	400		Trips to plants and field offices. IA is now fully staffed and audits are being conducted at various locations.
1945	2013	5020	2200	6609	Internal Audit	6558	Professional registration	280		Auditors' certification and licensure fees (CIA, CPA, CFE)
1946	2013	5020	2200	6609	Internal Audit	6632	Memberships	329		Institute of Internal Auditors, Natl. Assoc. Local Government Auditors, Assoc. Certified Fraud Examiners.
1947	2013	5020	2200	6609	Internal Audit	6854	Miscellaneous expense	150		
1948	2013	5020	2200	6609	Internal Audit	7486	Books-library	350		Technical books
1949	2013	5020	2200	6609	Internal Audit	7500	Office supplies	1,000		Paper, pens, folders, etc.
1950	2013	5020	2200	6609	Internal Audit	7580	Software	800		Renewal of ACL software support agreements for 4 licenses.
1951	2013	5020	2200	6609	Internal Audit	7600	Small tools/minor equipment	250		Office furniture and equipment
1952	2013	5020	2200	6609	Internal Audit	7601	Safety equipment	45		Safety shoes, glasses, and hard hats for auditors
1953	2013	5020	2200	6609	Internal Audit	7610	Minor computer hardware	250		
1954					**Internal Audit Total**			**260,876**	**2-76**	
1955	2013	5020	2200	6610	Business Support	5001	Regular wages - full-time	263,474		
1956	2013	5020	2200	6610	Business Support	5001	Regular wages - full-time	7,397		
1957	2013	5020	2200	6610	Business Support	5005	Overtime	500		Overtime for Water and Wastewater Commission, and Joint Committee (RMC, WWWC & IFAC) meetings for dept liaision. Joint Committee was created by Council in 2011.
1958	2013	5020	2200	6610	Business Support	5005	Overtime	500		
1959	2013	5020	2200	6610	Business Support	5006	Temporary employees	10,000		
1960	2013	5020	2200	6610	Business Support	5026	Stability pay	2,500		
1961	2013	5020	2200	6610	Business Support	5051	Personnel savings	(18,197)		

Footnote #76

Table 54
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Actual O&M Costs

Item	Class Code	Class Code Description	FY2013 Proposed	Percent Included	FY2013 Included
WASTEWATER TREATMENT SUPPORT					
Environmental & Regulatory Support	7	Treatment	$597,401	100%	$597,401
WW Treatment Laboratory	7	Treatment	1,372,440	100%	1,372,440
Process Engineering	7	Treatment	529,357	100%	529,357
Facility Engineering - Plants	7	Treatment	417,650	100%	417,650
WASTEWATER TREATMENT					
Hornsby Biosolids Plant					
Hornsby Operations					
Electrical	7	Treatment	104,077	100%	104,077
Chemical	7	Treatment	1,098,006	100%	1,098,006
Other	7	Treatment	1,660,755	100%	1,660,755
Hornsby Maintenance	7	Treatment	2,095,330	100%	2,095,330
Hornsby Bend Equipment Maintenance	7	Treatment	2,441,926	100%	2,441,926
Wastewater Plant Maintenance					
South Austin Regional WWTP Maintenance	7	Treatment	1,989,476	100%	1,989,476
Govalle WWTP Maintenance	7	Treatment	0	100%	0
Walnut Creek WWTP Maintenance	7	Treatment	1,915,635	100%	1,915,635
Electric Maintenance	7	Treatment	1,573,368	100%	1,573,368
Instrumentation & Control Maintenance	7	Treatment	1,267,742	100%	1,267,742
Systems Support - Wastewater--MBN	7	Treatment	157,141	100%	157,141
Admin Support - Wastewater--MBN	7	Treatment	367,605	100%	367,605
South Austin Regional Operations					
Electrical	7	Treatment	3,579,894	100%	3,579,894
Chemical	7	Treatment	558,399	100%	558,399
Other	7	Treatment	1,867,442	100%	1,867,442
Govalle Operations - Govalle recently decommissioned				100%	0
Electrical	7	Treatment	63,000	100%	63,000
Chemical	7	Treatment	500	100%	500
Other	7	Treatment	651,016	100%	651,016
Walnut Creek Operations					
Electrical	7	Treatment	3,430,486	100%	3,430,486
Chemical	7	Treatment	300,000	100%	300,000
Other	7	Treatment	2,094,766	100%	2,094,766
Remote Treatment Plants					
Electrical	7	Treatment	0	100%	0
Chemical	7	Treatment	0	100%	0
Other	7	Treatment	0	100%	0
COLLECTION SYSTEM OPERATIONS & MAINTENANCE					
Lift Stations					
Electrical	6	Conveyance	922,827	100%	922,827
Other	6	Conveyance	3,608,754	100%	3,608,754
Collection Pipeline Maintenance					
Management Services	6	Conveyance	833,817	100%	833,817
Pipeline Operations	6	Conveyance	5,853,400	100%	5,853,400
Sanitary Sewer Overflow (SSO) Prevention	6	Conveyance	1,649,729	100%	1,649,729
Service (House) Connection	6	Conveyance	272,004	100%	272,004
Construction - Invest & Rehab	6	Conveyance	1,845,453	100%	1,845,453
COLLECTION SYSTEM SUPPORT					
Asset Management	6	Conveyance	0	100%	0
Dispatch	6	Conveyance	544,808	100%	544,808
Pipeline Engineering	6	Conveyance	1,282,147	100%	1,282,147
Facility Engineering - Dist/Coll	6	Conveyance	976,666	100%	976,666
Engineering & Tech Support	6	Conveyance	0	100%	0
GIS Services	6	Conveyance	635,474	100%	635,474
Line Locators - Collection	6	Conveyance	295,523	100%	295,523
On-Site Sewage Facilities (OSSF)	6	Conveyance	454,736	100%	454,736
Industrial Waste	6	Conveyance	1,470,989	100%	1,470,989
Infrastructure Records--MBN	6	Conveyance	0	100%	0
Systems Planning	6	Conveyance	1,339,372	100%	1,339,372
Utility Development Services	6	Conveyance	482,884	100%	482,884
Wastewater TV Inspection, Inflow & Infiltration					
TV Inspection	6	Conveyance	3,877,152	100%	3,877,152
Inflow and Infiltration	6	Conveyance	1,059,934	100%	1,059,934
Collection Engineering	6	Conveyance	4,179,489	100%	4,179,489

Table 54
Austin Water Utility
Wastewater Cost of Service Model - Hybrid Method
Actual O&M Costs

Item	Class Code	Class Code Description	FY2013 Proposed	Percent Included	FY2013 Included
ONE STOP SHOP					
Commercial Building Plan Review					
Building Plan Review	1	Administrative	48,093	100%	48,093
Building Plan Review - IW	1	Administrative	96,507	100%	96,507
Land Use Review	1	Administrative	41,777	100%	41,777
One-Time Inspection	1	Administrative	43,698	100%	43,698
Permit Center					
Permit and License Center	1	Administrative	114,016	100%	114,016
Permit and License Center OSSF	1	Administrative	43,698	100%	43,698
Site Inspections	1	Administrative	0	100%	0
SUPPORT SERVICES					
Administration & Management					
Internal Audit	1	Administrative	260,875	100%	260,875
Business Support	1	Administrative	505,411	100%	505,411
Strategic Resources Services - Wholesale	1	Administrative	169,224	100%	169,224
Business Improvement Services	1	Administrative	118,454	100%	118,454
CIP Budget/Acct & Fin Reporting--MBN	1	Administrative	434,070	100%	434,070
Security Management	1	Administrative	549,583	100%	549,583
Rates, Analysis & Asset Mngt	1	Administrative	331,559	100%	331,559
Stores	1	Administrative	138,014	100%	138,014
Budget & Accounting	1	Administrative	615,578	100%	615,578
Information Technology Support	1	Administrative	2,029,684	100%	2,029,684
Facility Expenses					
Facility Management - GBSC, Webberville	1	Administrative	1,279,314	100%	1,279,314
Facility Management - WCC, NSC	1	Administrative	445,520	100%	445,520
Purchasing / MBE / WBE					
Purchasing	1	Administrative	218,843	100%	218,843
Accounts Payable	1	Administrative	306,053	100%	306,053
Public Involvement - Community Involvement	1	Administrative	504,638	100%	504,638
Personnel / Training					
Organizational Development	1	Administrative	194,973	100%	194,973
Employment - Compensation	1	Administrative	232,388	100%	232,388
Employee Relations & Wkrs Comp	1	Administrative	189,893	100%	189,893
Safety & Training	1	Administrative	540,737	100%	540,737
Equipment Repairs	1	Administrative	187,995	100%	187,995
CONSERVATION & REUSE					
Facility Engineering - Conservation	7	Treatment	0	100%	0
Environmental Lab - Conserv & Reuse Support	7	Treatment	1,888,498	100%	1,888,498
Water Reuse / WW Reuse	7	Treatment	0	100%	0
Center for Environmental Research (CER)	1	Administrative	113,053	100%	113,053
BILLING CUSTOMER SERVICES					
Tap Sales	1	Administrative	181,214	100%	181,214
Taps Investigation & Admin	1	Administrative	114,699	100%	114,699
Retail Customer Service	1	Administrative	471,513	100%	471,513
Utility Customer Services Office - AE	1	Administrative	6,129,251	100%	6,129,251
Bad Debt	1	Administrative	917,500	100%	917,500
Unused 50			0	100%	0
TRANSFERS & OTHER REQUIREMENTS					
Commission on Debt	1	Administrative	30,347	100%	30,347
Special Support	1	Administrative	9,072,463	100%	9,072,463
TRANSFERS & OTHER REQUIREMENTS					
Operating Transfers			1,008,026	100%	1,008,026
Other Transfers			769,366	100%	769,366
Funding of low-income subsidy			0	100%	0
Unused 5			0	100%	0
Total O&M Costs			$92,055,095	100%	$92,055,095
		Check	91,285,729	Matches Fund Summary Option 28	

Austin Water Utility
Request for Production 3
Table 54 - Support Detail

LN#	BFY	Fund	Dept	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
1796	2013	5030	2200	8440	Collection Engineering	7134	Chemicals	165,000		Odor control Bioxide at 11 sites. Other chemicals are listed on separate lines.
1797	2013	5030	2200	8440	Collection Engineering	7134	Chemicals	266,000		Magnesium Hydroxide chemical addition at 13 sites. Other chemicals listed on separate lines.
1798	2013	5030	2200	8440	Collection Engineering	7134	Chemicals	121,000		Hydrogen Peroxide added at Govalle WWTP. Other chemicals listed on separate lines.
1799	2013	5030	2200	8440	Collection Engineering	7134	Chemicals	41,000		Magnesium Hydroxide added at 5 sites that are additional sites not treated previously. Other chemicals listed on separate lines.
1800	2013	5030	2200	8440	Collection Engineering	7135	Household/cleaning supplies	50		
1801	2013	5030	2200	8440	Collection Engineering	7320	Parts for equipment	500		
1802	2013	5030	2200	8440	Collection Engineering	7425	Medical/dental supplies	50		
1803	2013	5030	2200	8440	Collection Engineering	7482	Food/ice	100		
1804	2013	5030	2200	8440	Collection Engineering	7486	Books-library	200		
1805	2013	5030	2200	8440	Collection Engineering	7500	Office supplies	5,000		
1806	2013	5030	2200	8440	Collection Engineering	7580	Software	10,000		Telog License Maintenance, Visio, Bentley Microstation Software
1807	2013	5030	2200	8440	Collection Engineering	7600	Small tools/minor equipment	10,000		Odor logging equipment. Miscellaneous parts for meters.
1808	2013	5030	2200	8440	Collection Engineering	7601	Safety equipment	1,000		
1809	2013	5030	2200	8440	Collection Engineering	7610	Minor computer hardware	5,000		Six new computer monitors at $800 each.
1810					**Collection Engineering Total**			**4,179,489**		
1811	2013	5030	2200	7746	Building Plan Review	5001	Regular wages - full-time	32,303		
1812	2013	5030	2200	7746	Building Plan Review	5001	Regular wages - full-time	969		
1813	2013	5030	2200	7746	Building Plan Review	5026	Stability pay	750		
1814	2013	5030	2200	7746	Building Plan Review	5185	Insurance-health/life/dental	5,478		
1815	2013	5030	2200	7746	Building Plan Review	5190	FICA tax	2,050		
1816	2013	5030	2200	7746	Building Plan Review	5190	FICA tax	60		
1817	2013	5030	2200	7746	Building Plan Review	5191	Medicare tax	480		
1818	2013	5030	2200	7746	Building Plan Review	5191	Medicare tax	14		
1819	2013	5030	2200	7746	Building Plan Review	5196	Contribution to employees ret	5,815		
1820	2013	5030	2200	7746	Building Plan Review	5196	Contribution to employees ret	174		
1821					**Building Plan Review Total**			**48,093**		
1822	2013	5030	2200	7748	Building Plan Review-IW	5001	Regular wages - full-time	67,467		
1823	2013	5030	2200	7748	Building Plan Review-IW	5001	Regular wages - full-time	2,024		
1824	2013	5030	2200	7748	Building Plan Review-IW	5005	Overtime	250		Estimated overtime based on previous years' costs.
1825	2013	5030	2200	7748	Building Plan Review-IW	5026	Stability pay	1,000		
1826	2013	5030	2200	7748	Building Plan Review-IW	5037	Call back time	200		Estimated Call Back based on previous years' costs.
1827	2013	5030	2200	7748	Building Plan Review-IW	5051	Personnel savings	(4,244)		
1828	2013	5030	2200	7748	Building Plan Review-IW	5133	Phone allowance	420		
1829	2013	5030	2200	7748	Building Plan Review-IW	5185	Insurance-health/life/dental	10,955		
1830	2013	5030	2200	7748	Building Plan Review-IW	5190	FICA tax	4,271		
1831	2013	5030	2200	7748	Building Plan Review-IW	5190	FICA tax	126		
1832	2013	5030	2200	7748	Building Plan Review-IW	5191	Medicare tax	1,000		
1833	2013	5030	2200	7748	Building Plan Review-IW	5191	Medicare tax	29		

Austin Water Utility
Request for Production 3
Table 54 - Support Detail

LN#	BFY	Fund	Dept.	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
1834	2013	5030	2200	7748	Building Plan Review-IW	5196	Contribution to employees ret	12,145		
1835	2013	5030	2200	7748	Building Plan Review-IW	5196	Contribution to employees ret	364		
1836	2013	5030	2200	7748	Building Plan Review-IW	7500	Office supplies	250		Office supplies purchases to support personnel working at the One Stop Shop.
1837	2013	5030	2200	7748	Building Plan Review-IW	7510	Computer supplies	100		Cover costs of computer supplies used at the One Stop Shop.
1838	2013	5030	2200	7748	Building Plan Review-IW	7580	Software	50		Software purchases for One Stop Shop.
1839	2013	5030	2200	7748	Building Plan Review-IW	7600	Small tools/minor equipment	100		Purchase small tools and minor equipment used at the One Stop Shop.
1840					**Building Plan Review-IW Total**			**96,507**		
1841	2013	5030	2200	7733	Land Use Review Team	5001	Regular wages - full-time	30,529		
1842	2013	5030	2200	7733	Land Use Review Team	5001	Regular wages - full-time	916		
1843	2013	5030	2200	7733	Land Use Review Team	5026	Stability pay	375		
1844	2013	5030	2200	7733	Land Use Review Team	5051	Personnel savings	(3,841)		
1845	2013	5030	2200	7733	Land Use Review Team	5133	Phone allowance	210		
1846	2013	5030	2200	7733	Land Use Review Team	5185	Insurance-health/life/dental	5,478		
1847	2013	5030	2200	7733	Land Use Review Team	5190	FICA tax	1,929		
1848	2013	5030	2200	7733	Land Use Review Team	5190	FICA tax	56		
1849	2013	5030	2200	7733	Land Use Review Team	5191	Medicare tax	452		
1850	2013	5030	2200	7733	Land Use Review Team	5191	Medicare tax	13		
1851	2013	5030	2200	7733	Land Use Review Team	5196	Contribution to employees ret	5,496		
1852	2013	5030	2200	7733	Land Use Review Team	5196	Contribution to employees ret	164		
1853					**Land Use Review Team Total**			**41,777**		
1854	2013	5030	2200	7775	One Time Inspection	5001	Regular wages - full-time	30,529		
1855	2013	5030	2200	7775	One Time Inspection	5001	Regular wages - full-time	916		
1856	2013	5030	2200	7775	One Time Inspection	5026	Stability pay	375		
1857	2013	5030	2200	7775	One Time Inspection	5051	Personnel savings	(1,920)		
1858	2013	5030	2200	7775	One Time Inspection	5133	Phone allowance	210		
1859	2013	5030	2200	7775	One Time Inspection	5185	Insurance-health/life/dental	5,478		
1860	2013	5030	2200	7775	One Time Inspection	5190	FICA tax	1,929		
1861	2013	5030	2200	7775	One Time Inspection	5190	FICA tax	56		
1862	2013	5030	2200	7775	One Time Inspection	5191	Medicare tax	452		
1863	2013	5030	2200	7775	One Time Inspection	5191	Medicare tax	13		
1864	2013	5030	2200	7775	One Time Inspection	5196	Contribution to employees ret	5,496		
1865	2013	5030	2200	7775	One Time Inspection	5196	Contribution to employees ret	164		
1866					**One Time Inspection Total**			**43,698**		
1867	2013	5030	2200	7763	Permit and License Center	5001	Regular wages - full-time	79,568		
1868	2013	5030	2200	7763	Permit and License Center	5001	Regular wages - full-time	2,387		
1869	2013	5030	2200	7763	Permit and License Center	5026	Stability pay	1,725		
1870	2013	5030	2200	7763	Permit and License Center	5028	Terminal pay	6,593		Retirement Laura Shaw (380 hours * $34.70 or current pay $33.69 plus 3%) divided by 2
1871	2013	5030	2200	7763	Permit and License Center	5051	Personnel savings	(10,011)		
1872	2013	5030	2200	7763	Permit and License Center	5185	Insurance-health/life/dental	12,599		

Austin Water Utility
Request for Production 3
Table 54 - Support Detail

LN#	BFY	Fund	Dept	Unit	Item	Object	Object Name	AMOUNT	RFP#	JUSTIFICATION
1873	2013	5030	2200	7763	Permit and License Center	5190	FICA tax	5,041		
1874	2013	5030	2200	7763	Permit and License Center	5190	FICA tax	148		
1875	2013	5030	2200	7763	Permit and License Center	5191	Medicare tax	1,180		
1876	2013	5030	2200	7763	Permit and License Center	5191	Medicare tax	34		
1877	2013	5030	2200	7763	Permit and License Center	5196	Contribution to employees ret	14,323		
1878	2013	5030	2200	7763	Permit and License Center	5196	Contribution to employees ret	429		
1879					**Permit and License Center Total**			**114,016**		
1880	2013	5030	2200	7789	Permit & License Center (OSSF)	5001	Regular wages - full-time	30,529		
1881	2013	5030	2200	7789	Permit & License Center (OSSF)	5001	Regular wages - full-time	916		
1882	2013	5030	2200	7789	Permit & License Center (OSSF)	5026	Stability pay	375		
1883	2013	5030	2200	7789	Permit & License Center (OSSF)	5051	Personnel savings	(1,920)		
1884	2013	5030	2200	7789	Permit & License Center (OSSF)	5133	Phone allowance	210		
1885	2013	5030	2200	7789	Permit & License Center (OSSF)	5185	Insurance-health/life/dental	5,478		
1886	2013	5030	2200	7789	Permit & License Center (OSSF)	5190	FICA tax	1,929		
1887	2013	5030	2200	7789	Permit & License Center (OSSF)	5190	FICA tax	56		
1888	2013	5030	2200	7789	Permit & License Center (OSSF)	5191	Medicare tax	452		
1889	2013	5030	2200	7789	Permit & License Center (OSSF)	5191	Medicare tax	13		
1890	2013	5030	2200	7789	Permit & License Center (OSSF)	5196	Contribution to employees ret	5,496		
1891	2013	5030	2200	7789	Permit & License Center (OSSF)	5196	Contribution to employees ret	164		
1892					**Permit & License Center (OSSF) Total**			**43,698**		
1893	2013	5030	2200	8609	Internal Audit	5001	Regular wages - full-time	176,624		
1894	2013	5030	2200	8609	Internal Audit	5001	Regular wages - full-time	5,299		
1895	2013	5030	2200	8609	Internal Audit	5006	Temporary employees	10,410		For continuation of intern program.
1896	2013	5030	2200	8609	Internal Audit	5026	Stability pay	1,250		
1897	2013	5030	2200	8609	Internal Audit	5051	Personnel savings	(11,102)		
1898	2013	5030	2200	8609	Internal Audit	5133	Phone allowance	210		
1899	2013	5030	2200	8609	Internal Audit	5185	Insurance-health/life/dental	27,390		
1900	2013	5030	2200	8609	Internal Audit	5190	FICA tax	11,042		
1901	2013	5030	2200	8609	Internal Audit	5190	FICA tax	328		
1902	2013	5030	2200	8609	Internal Audit	5191	Medicare tax	2,584		
1903	2013	5030	2200	8609	Internal Audit	5191	Medicare tax	77		
1904	2013	5030	2200	8609	Internal Audit	5196	Contribution to employees ret	31,793		
1905	2013	5030	2200	8609	Internal Audit	5196	Contribution to employees ret	954		
1906	2013	5030	2200	8609	Internal Audit	6361	Awards	162		FY2013 CORE Allocation
1907	2013	5030	2200	8609	Internal Audit	6551	Mileage reimbursements	400		Trips to plants and field offices. IA is now fully staffed and audits are being conducted in various locations.
1908	2013	5030	2200	8609	Internal Audit	6558	Professional registration	280		Auditors' certification and licensure fees (CIA, CPA, CFE)
1909	2013	5030	2200	8609	Internal Audit	6632	Memberships	329		Institute of Internal Auditors, Natl. Assoc. Local Government Auditors, Assoc. Certified Fraud Examiners
1910	2013	5030	2200	8609	Internal Audit	6854	Miscellaneous expense	150		
1911	2013	5030	2200	8609	Internal Audit	7486	Books-library	350		Technical books

Footnote #77

One Stop Shop (37)

Response to Petitioners' Third Request for Production of Documents in response to Petitioners' Third Request for Production of Documents, on all parties to this Proceeding.

I. RESPONSES TO REQUESTS FOR PRODUCTION SUBJECT TO RIGHT TO AMEND OR SUPPLEMENT

Each of these responses is submitted pursuant to applicable law and rulesAdditionally, Austin reserves the right to amend or supplement this response in accordance with applicable rules.

II. RESPONSES TO REQUESTS FOR PRODUCTION

REQUEST FOR PRODUCTION NO. 3-13. Please provide the source documentation for the 50/50 debt/equity ratio shown on page "PFT of Greg Meszaros-5322" (Table 293 of Water COS FY 2013 Tables) on Exhibit 19 of the prefiled testimony of Greg Meszaros.

RESPONSE: *See* Testimony of Greg Meszaros, Director, Austin Water Utility Exhibit No. 17, Austin Meszaros 3415-4026. Also see documents responsive to Request for Production No. 3-14, Austin RPD Resp. 6136-6137.

REQUEST FOR PRODUCTION NO. 3-15. Please provide the source documentation for the 9% cost of equity shown on page "PFT of Greg Meszaros-5322" (Table 293 of Water COS FY 2013 Tables) on Exhibit 19 of the prefiled testimony of Greg Meszaros.

RESPONSE: *See* Testimony of Greg Meszaros, Director, Austin Water Utility Exhibit No. 17, Austin Meszaros 3415-4026.

REQUEST FOR PRODUCTION NO. 3-17. Provide the documents related to any assistance provided by the "One-Stop Shop" to any Petitioner during 2012 and 2013.

RESPONSE: There are no documents responsive to this request.

REQUEST FOR PRODUCTION NO. 3-19. Provide the documents justifying the allocation of adjusted costs to Raw Water (Production and Transmission) as discussed on page 26, lines 5-17 of Mr. Anders' testimony.

RESPONSE: *See* Testimony of Greg Meszaros, Director, Austin Water Utility Exhibit No. 17, Austin Meszaros 3415-4026.

REQUEST FOR PRODUCTION NO. 3-20 Provide the documents justifying the allocation of adjusted costs to Treatment –Average Day as discussed on page 26, lines 5-17 of Mr. Anders' testimony.

Footnote #78

Co Asset No	Acq Date Description	Acq Value	Accum Deprec	YTD Deprec	Code	Useful Life	Standard Acq Date	Acq Year	Useful Life	Annual Depr	Code Desc	Book Value	Year	CCI	RCNLD
201010000033685	6/23/2010 MICROCOMPUTERS, DESKTOP OR TOW	1,122.00	43.47	43.47	32	7	6/23/2010	2010	7	13.36	Miscellaneous Equipment/Materials	1,079	2010	8,752.4	1,118
201010000033237	6/30/2010 FORD ESCAPE SUV 4DR 4WD 4880GVWR HYBRID	29,262.00	737.56	737.56	32	10	6/30/2010	2010	10	243.85	Miscellaneous Equipment/Materials	28,524	2010	8,752.4	29,559
201010000033863	7/2/2010 HYDRANT PRESSURE IMPULSE RECORDER	1,455.00	35.88	35.88	32	10	7/2/2010	2010	10	12.13	Miscellaneous Equipment/Materials	1,419	2010	8,752.4	1,471
201010000033279	7/9/2010 VEHICLES, UTILITY, TWO AND FOUR WHEEL DRIVE	27,722.00	630.39	630.39	32	10	7/9/2010	2010	10	231.02	Miscellaneous Equipment/Materials	27,093	2010	8,752.4	28,074
201010000033285	7/13/2010 BACKHOE/LOADER COMBINATION	365,516.00	11,301.67	11,301.67	32	7	7/13/2010	2010	7	4,351.38	Miscellaneous Equipment/Materials	354,214	2010	8,752.4	367,060
201010000033705	7/13/2010 MICROCOMPUTERS, DESKTOP OR TOW	1,570.02	48.54	48.54	32	7	7/13/2010	2010	7	18.69	Miscellaneous Equipment/Materials	1,521	2010	8,752.4	1,577
201010000033282	7/14/2010 BACKHOE/LOADER COMBINATION	161,383.00	4,926.76	4,926.76	32	7	7/14/2010	2010	7	1,921.23	Miscellaneous Equipment/Materials	156,456	2010	8,752.4	162,130
201010000033283	7/14/2010 BACKHOE/LOADER COMBINATION	72,584.00	2,215.87	2,215.87	32	7	7/14/2010	2010	7	864.10	Miscellaneous Equipment/Materials	70,368	2010	8,752.4	72,920
201010000033284	7/14/2010 BACKHOE/LOADER COMBINATION	72,584.00	2,215.87	2,215.87	32	7	7/14/2010	2010	7	864.10	Miscellaneous Equipment/Materials	70,368	2010	8,752.4	72,920
201010000033322	7/14/2010 BACKHOE/LOADER COMBINATION	87,779.00	2,679.75	2,679.75	32	7	7/14/2010	2010	7	1,044.99	Miscellaneous Equipment/Materials	85,099	2010	8,752.4	88,185
201010000033324	7/20/2010 BACKHOE/LOADER COMBINATION	87,779.00	2,473.61	2,473.61	32	7	7/20/2010	2010	7	1,044.99	Miscellaneous Equipment/Materials	85,305	2010	8,752.4	88,399
201010000033958	7/20/2010 CAMCORDER, SONY PROFESSIONAL	3,999.00	65.74	65.74	32	12	7/20/2010	2010	12	27.77	Miscellaneous Equipment/Materials	3,933	2010	8,752.4	4,076
201010000034243	7/21/2010 AMR RADIO RECEIVER	1,800.00	29.18	29.18	32	12	7/21/2010	2010	12	12.50	Miscellaneous Equipment/Materials	1,771	2010	8,752.4	1,835
201010000033728	7/27/2010 BACKHOE/LOADER COMBINATION	74,136.00	1,886.04	1,886.04	32	7	7/27/2010	2010	7	882.57	Miscellaneous Equipment/Materials	72,250	2010	8,752.4	74,870
201010000033729	7/27/2010 BACKHOE/LOADER COMBINATION	98,146.00	2,496.86	2,496.86	32	7	7/27/2010	2010	7	1,168.40	Miscellaneous Equipment/Materials	95,649	2010	8,752.4	99,118
201010000033498	7/30/2010 MICROCOMPUTERS, DESKTOP OR TOW	15,112.83	366.73	366.73	32	7	7/30/2010	2010	7	179.91	Miscellaneous Equipment/Materials	14,746	2010	8,752.4	15,281
201010000033499	7/30/2010 MICROCOMPUTERS, DESKTOP OR TOW	15,112.83	366.73	366.73	32	7	7/30/2010	2010	7	179.91	Miscellaneous Equipment/Materials	14,746	2010	8,752.4	15,281
201010000033740	7/30/2010 TRUCKS (ONE TON AND LESS CAPAC	21,221.44	514.96	514.96	32	7	7/30/2010	2010	7	252.64	Miscellaneous Equipment/Materials	20,706	2010	8,752.4	21,457
201010000033741	7/30/2010 TRUCKS (ONE TON AND LESS CAPAC	21,221.44	514.96	514.96	32	7	7/30/2010	2010	7	252.64	Miscellaneous Equipment/Materials	20,706	2010	8,752.4	21,457
201010000033747	7/30/2010 TRUCKS (ONE TON AND LESS CAPAC	23,153.44	561.84	561.84	32	7	7/30/2010	2010	7	275.64	Miscellaneous Equipment/Materials	22,592	2010	8,752.4	23,411
201010000033748	7/30/2010 TRUCKS (ONE TON AND LESS CAPAC	23,153.44	561.84	561.84	32	7	7/30/2010	2010	7	275.64	Miscellaneous Equipment/Materials	22,592	2010	8,752.4	23,411
201010000033749	7/30/2010 TRUCKS (ONE TON AND LESS CAPAC	23,153.44	561.84	561.84	32	7	7/30/2010	2010	7	275.64	Miscellaneous Equipment/Materials	22,592	2010	8,752.4	23,411
201010000033750	7/30/2010 TRUCKS (ONE TON AND LESS CAPAC	23,153.44	561.84	561.84	32	7	7/30/2010	2010	7	275.64	Miscellaneous Equipment/Materials	22,592	2010	8,752.4	23,411
201010000033733	8/5/2010 TRUCKS (ONE TON AND LESS CAPAC	34,864.21	764.15	764.15	32	7	8/5/2010	2010	7	415.05	Miscellaneous Equipment/Materials	34,100	2010	8,752.4	35,337
201010000033940	8/18/2010 TRAILERS, FLAT BED	5,174.00	87.08	87.08	32	7	8/18/2010	2010	7	61.60	Miscellaneous Equipment/Materials	5,087	2010	8,752.4	5,271
201010000033944	8/18/2010 TRAILERS, FLAT BED	4,229.00	71.17	71.17	32	7	8/18/2010	2010	7	50.35	Miscellaneous Equipment/Materials	4,158	2010	8,752.4	4,309
201010000034825	8/24/2010 DELL - POWEREDGE R710	7,344.02	106.35	106.35	32	7	8/24/2010	2010	7	87.43	Miscellaneous Equipment/Materials	7,238	2010	8,752.4	7,500
201010000034829	8/26/2010 DELL POWEREDGE R710	8,947.25	122.57	122.57	32	7	8/26/2010	2010	7	106.51	Miscellaneous Equipment/Materials	8,825	2010	8,752.4	9,145
201010000033949	8/30/2010 MICROCOMPUTERS, DESKTOP OR TOW	1,570.02	19.05	19.05	32	7	8/30/2010	2010	7	18.69	Miscellaneous Equipment/Materials	1,551	2010	8,752.4	1,607
201010000034231	8/30/2010 ICE MACHINE	1,590.00	11.25	11.25	32	12	8/30/2010	2010	12	11.04	Miscellaneous Equipment/Materials	1,579	2010	8,752.4	1,636
201010000035492	9/2/2010 DELL - POWEREDGE R510	4,838.41	53.02	53.02	32	7	9/2/2010	2010	7	57.60	Miscellaneous Equipment/Materials	4,785	2010	8,752.4	4,959
201010000035493	9/2/2010 DELL - POWEREDGE T410	4,372.83	47.92	47.92	32	7	9/2/2010	2010	7	52.06	Miscellaneous Equipment/Materials	4,325	2010	8,752.4	4,482
201010000035494	9/2/2010 DELL - POWEREDGE T410	4,372.83	47.92	47.92	32	7	9/2/2010	2010	7	52.06	Miscellaneous Equipment/Materials	4,325	2010	8,752.4	4,482
201010000035495	9/2/2010 DELL - POWEREDGE T410	4,372.83	47.92	47.92	32	7	9/2/2010	2010	7	52.06	Miscellaneous Equipment/Materials	4,325	2010	8,752.4	4,482
201010000035496	9/2/2010 DELL - POWEREDGE T410	4,372.83	47.92	47.92	32	7	9/2/2010	2010	7	52.06	Miscellaneous Equipment/Materials	4,325	2010	8,752.4	4,482
201010000035497	9/2/2010 DELL - POWEREDGE T410	4,372.83	47.92	47.92	32	7	9/2/2010	2010	7	52.06	Miscellaneous Equipment/Materials	4,325	2010	8,752.4	4,482
199200000159210	10/1/1992 PY 183-620 GRP/N.A. MUD	201,693.00	143,777.07	8,269.67	33	25	10/1/1992	1992	25	672.31	Miscellaneous Equipment/Materials Contributed Capital	57,916	1992	4,984.5	105,384
196700000145870	6/1/1967 PURCHASE HOMES 2700-2711A E7	1,800.00	1,570.94	34.36	34	50	6/1/1967	1967	50	3.00	General	229	1967	1,074.0	1,934
197900000146180	8/1/1979 PAYROLL COSTS	81.17	51.23	1.59	34	50	8/1/1979	1979	50	0.14	General	30	1979	3,140.0	86
197900000146260	8/1/1979 PAYROLL COSTS W/O 540675	136.40	86.20	2.69	34	50	8/1/1979	1979	50	0.23	General	50	1979	3,140.0	143
197900000146290	8/1/1979 LABOR, MILEAGE & PRINTING CO	13,444.12	8,507.73	262.08	34	50	8/1/1979	1979	50	22.41	General	4,936	1979	3,140.0	14,259
197900000146400	8/1/1979 LABOR, MILEAGE & PRINTING CO	18,999.45	12,023.22	370.39	34	50	8/1/1979	1979	50	31.67	General	6,976	1979	3,140.0	20,151
197900000153120	8/1/1979 MISC MATERIALS W/O 5408	723.98	458.08	14.12	34	50	8/1/1979	1979	50	1.21	General	266	1979	3,140.0	768
197900000153170	8/1/1979 MISC MATERIALS W/O 5404	372.62	235.69	7.30	34	50	8/1/1979	1979	50	0.62	General	137	1979	3,140.0	396
197900000153900	8/1/1979 IMPROVEMENTS PAVE GUTTER DRA	17,663.07	11,177.40	344.29	34	50	8/1/1979	1979	50	29.44	General	6,486	1979	3,140.0	18,734
198000000145400	9/1/1980 TRF OF CHRGS W/O 549060	3,153.21	1,929.65	61.45	34	50	9/1/1980	1980	50	5.26	General	1,224	1980	3,376.0	3,287
198000000145420	9/1/1980 TRF OF CHRGS W/O 549240	22.05	13.45	0.47	34	50	9/1/1980	1980	50	0.04	General	9	1980	3,376.0	23
198000000145910	9/1/1980 LABOR, VEHICLE & TRF CHRGS W	108,445.65	66,370.42	2,112.04	34	50	9/1/1980	1980	50	180.74	General	42,075	1980	3,376.0	113,038
198000000146320	9/1/1980 LABOR, VEHICLE, & INDIRECT C	47,562.12	29,108.68	926.31	34	50	9/1/1980	1980	50	79.27	General	18,453	1980	3,376.0	49,576
198000000146450	9/1/1980 TRF OF CHRGS W/O 549	11,715.44	7,169.94	228.16	34	50	9/1/1980	1980	50	19.53	General	4,546	1980	3,376.0	12,212
198000000152900	9/1/1980 TRF OF CHRGS W/O 549160	1,958.08	1,198.25	38.13	34	50	9/1/1980	1980	50	3.26	General	760	1980	3,376.0	2,041
198000000152990	9/1/1980 CONCRETE 8 YDS W/O 5492	182.37	111.46	3.53	34	50	9/1/1980	1980	50	0.30	General	71	1980	3,376.0	191
198000000153140	9/1/1980 LOAM & GRASS, ROAD MATERIAL	744.92	455.68	14.48	34	50	9/1/1980	1980	50	1.24	General	289	1980	3,376.0	777
198000000153150	9/1/1980 MISC MATERIALS W/O 5406	518.24	317.03	10.11	34	50	9/1/1980	1980	50	0.86	General	201	1980	3,376.0	541
198000000153160	9/1/1980 LABOR W/O 540660	122.77	74.94	2.38	34	50	9/1/1980	1980	50	0.20	General	48	1980	3,376.0	128
200810000015146	9/30/2006 CITY HALL - WATER FEATURES	500,000.00	49,999.96	12,499.98	34	40	9/30/2006	2006	40	1,041.67	General	450,000	2006	7,751.2	526,552
199900000140740	7/7/1999 LAND-HAMILTON POOL RD FILE#3	11,394,112.09	0.00	0.00	35	0	7/7/1999	1999	0	0.00	Land (Watershed Land Purchase) Contributed Capital	11,394,112	1999	6,058.6	17,057,313
199900000140740	7/7/1999 LAND-HAMILTON POOL RD FILE#3	205,137.68	0.00	0.00	35	0	7/7/1999	1999	0	0.00	Land (Watershed Land Purchase) Contributed Capital	205,138	1999	6,058.6	307,097
199900000140740	10/1/2002 LAND-HAMILTON POOL RD FILE#3	515,003.34	0.00	0.00	35	0	10/1/2002	2002	0	0.00	Land (Watershed Land Purchase) Contributed Capital	515,003	2002	6,537.9	714,445

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Footnote #79

Co Asset No	Acq Date	Description	Acq Value	Accum Deprec	YTD Deprec	Code	Useful Life	Standard Acq Date	Acq Year	Useful Life	Annual Depr	Code Desc	Book Value	Year	CCI	RCNLD
200710000006377	6/28/2007	ESMT-5005 ED BLUESTEIN BLVD (GAX07062825367)	19 977 50	0 00	0.00	1	0	6/28/2007	2007	0	0 00	Land & Easements	19,978	2007	7,966.9	22,743
200710000006372	7/3/2007	ESMT-749 & 751 BASTROP HWY (GAX07062925580. 06101200	2,830.95	0 00	0.00	1	0	7/3/2007	2007	0	0.00	Land & Easements	2.831	2007	7,966.9	3.223
200710000006378	7/25/2007	ESMT-ED BLUESTEIN BLVD (GAX07072528067 PV607N10057	28.072.60	0.00	0.00	1	0	7/25/2007	2007	0	0 00	Land & Easements	28,073	2007	7,966.9	31,959
200810000018187	11/9/2007	ESMT-183 SPRINGDALE TO MLK (GAX 07110903758)	54,320.00	0.00	0.00	1	0	11/9/2007	2007	0	0.00	Land & Easements	54.320	2007	7,966.9	61,840
200810000018391	12/14/2007	ROW-1221 ANDERSON MILL ROAD (GAX 07121406704)	1,228,500.00	0.00	0.00	1	0	12/14/2007	2007	0	0.00	Land & Easements	1,228,500	2007	7,966.9	1.398.565
200810000018392	1/10/2008	LAND-N RANCH ROAD 620 (GAX08010908427)	32,034.370 10	0.00	0.00	1	0	1/10/2008	2008	0	0.00	Land & Easements	32,034,370	2008	8,311.1	34,958,666
200810000015836	4/23/2008	LAND-FM 2469	4,015,832.22	0.00	0.00	1	0	4/23/2008	2008	0	0 00	Land & Easements	4,015,832	2008	8,311.1	4.382.422
200810000015838	4/23/2008	LAND-0 BURLESON RD	45.000.00	0 00	0.00	1	0	4/23/2008	2008	0	0.00	Land & Easements	45,000	2008	8,311.1	49,108
200810000014946	5/16/2008	LAND - 12301 BULLOCK HOLLOW RD	52,670.00	0.00	0.00	1	0	5/16/2008	2008	0	0 00	Land & Easements	52.670	2008	8,311.1	57,478
200910000028489	6/4/2008	LAND-0 BURLESON RD	6,499 845.07	0.00	0.00	1	0	6/4/2008	2008	0	0.00	Land & Easements	6,499,845	2008	8,311.1	7,093,191
200810000014863	6/5/2008	LAND-RM 2769 (VOLENTE ROAD)	6,400,888.12	0.00	0 00	1	0	6/5/2008	2008	0	0 00	Land & Easements	6,400,888	2008	8.311 1	6,985,201
200810000018393	6/30/2008	LAND-BULLOCK HOLLOW DRIVE (GAX 08063023692)	43,138.69	0 00	0.00	1	0	6/30/2008	2008	0	0 00	Land & Easements	43.139	2008	8,311 1	47,077
200810000018394	7/28/2008	LAND-12301 BULLOCK HOLLOW DRIVE (GAX 08072200622)	7.264.150.65	0.00	0.00	1	0	7/28/2008	2008	0	0.00	Land & Easements	7,264,151	2008	8,311 1	7,927,267
200810000015911	8/1/2008	LAND-BULLOCK HOLLOW DRIVE	5,000.00	0.00	0.00	1	0	8/1/2008	2008	0	0.00	Land & Easements	5,000	2008	8.311 1	5.456
200810000019073	8/1/2008	LAND-BULLOCK HOLLOW DR	234 436.04	0.00	0.00	1	0	8/1/2008	2008	0	0.00	Land & Easements	234,436	2008	8,311 1	255,837
200810000015909	8/22/2008	LAND-SOUTH PLEASANT VALLEY, AUSTIN, TX	9,089 01	0.00	0.00	1	0	8/22/2008	2008	0	0.00	Land & Easements	9,089	2008	8,311 1	9,919
2005UP000036900	10/24/2008	ESMT-7901 CAMERON RD	18,960.03	0.00	0.00	1	0	10/24/2008	2008	0	0.00	Land & Easements	18,960	2008	8,311.1	20.691
200910000028384	3/4/2009	ESMT-FM RD 812 (GAX 09030411393)	2.098.00	0.00	0.00	1	0	3/4/2009	2009	0	0.00	Land & Easements	2,098	2009	8,569.8	2,220
200910000025678	3/6/2009	LAND-10420 FM RD 812	1,674.00	0.00	0.00	1	0	3/6/2009	2009	0	0 00	Land & Easements	1.674	2009	8,569.8	1,772
200910000025762	3/6/2009	LAND-10434 FM RD 812	2,870.00	0.00	0.00	1	0	3/6/2009	2009	0	0 00	Land & Easements	2,870	2009	8,569.8	3,037
200910000028385	3/9/2009	ESMT-10430-A FM RD 812 (PRC 09030900129)	2,757 00	0.00	0 00	1	0	3/9/2009	2009	0	0.00	Land & Easements	2 757	2009	8.569.8	2.918
200910000028386	3/11/2009	ESMT-FM RD 812 (PRC 09031100134)	4,944.00	0.00	0.00	1	0	3/11/2009	2009	0	0.00	Land & Easements	4,944	2009	8,569.8	5,232
200910000025765	3/18/2009	EASEMENT-10466 FM RD 812	4,241.00	0 00	0.00	1	0	3/18/2009	2009	0	0.00	Land & Easements	4,241	2009	8.569.8	4.488
200910000025767	4/7/2009	EASEMENT 10430 FM 812	1,026.00	0.00	0.00	1	0	4/7/2009	2009	0	0.00	Land & Easements	1.026	2009	8,569.8	1,086
200910000026094	4/23/2009	EASEMENT-10517 MCANGUS	4,834.00	0.00	0.00	1	0	4/23/2009	2009	0	0.00	Land & Easements	4,834	2009	8,569.8	5,116
200910000026548	4/29/2009	LAND-10815 BRADSHAW RD AUSTIN, TX	23,284.09	0.00	0.00	1	0	4/29/2009	2009	0	0.00	Land & Easements	23.284	2009	8,569.8	24,643
200910000026105	5/21/2009	EASEMENT-11421 N LAMAR	4,761 09	0.00	0.00	1	0	5/21/2009	2009	0	0.00	Land & Easements	4,761	2009	8,569.8	5,039
200910000026115	6/2/2009	EASEMENT-10416 FM 812	1,503.00	0.00	0.00	1	0	6/2/2009	2009	0	0.00	Land & Easements	1,503	2009	8.569.8	1.591
200910000026121	6/2/2009	EASEMENT-10452 FM 812	1,898.66	0.00	0.00	1	0	6/2/2009	2009	0	0.00	Land & Easements	1,899	2009	8,569.8	2,009
200910000026547	6/4/2009	LAND-10801 BRADSHAW RD AUSTIN TX	6,110.09	0.00	0.00	1	0	6/4/2009	2009	0	0.00	Land & Easements	6,110	2009	8,569.8	6,467
200910000026119	6/15/2009	EASEMENT-10422 FM812	1,831.00	0.00	0.00	1	0	6/15/2009	2009	0	0.00	Land & Easements	1,831	2009	8,569.8	1 938
200910000026097	7/28/2009	EASEMENT-10426 FM 812	1,783.00	0.00	0.00	1	0	7/28/2009	2009	0	0.00	Land & Easements	1,783	2009	8,569.8	1,887
200910000026098	7/28/2009	EASEMENT-FM 812	970.00	0.00	0.00	1	0	7/28/2009	2009	0	0.00	Land & Easements	970	2009	8,569.8	1,027
200910000026099	7/28/2009	ESEMENT - DEE GABRIEL COLNS RD	44,234.80	0.00	0.00	1	0	7/28/2009	2009	0	0 00	Land & Easements	44,235	2009	8,569.8	46,816
200910000026240	9/10/2009	LAND-2800 S CAPITAL OF TX HWY	50,000.00	0 00	0.00	1	0	9/10/2009	2009	0	0.00	Land & Easements	50,000	2009	8,569.8	52,917
200910000026487	9/22/2009	LAND-7111 SOUTH FM 973 DEL VALLE TX 78716	6,217 00	0.00	0.00	1	0	9/22/2009	2009	0	0 00	Land & Easements	6,217	2009	8,569.8	6,580
201010000034114	10/8/2009	"EASEMENT-1000,1006,1008 E 50TH ST"	36,979 00	0.00	0.00	1	0	10/8/2009	2009	0	0.00	Land & Easements	36,979	2009	8,569.8	39,137
201010000029775	10/16/2009	EASEMENT-10728 S IH35 (4558.08)	10,601.80	0.00	0.00	1	0	10/16/2009	2009	0	0.00	Land & Easements	10,602	2009	8,569.8	11.220
201010000029779	10/21/2009	EASEMENT-10442 FM 812 (3913 20R)	1,035.00	0.00	0.00	1	0	10/21/2009	2009	0	0.00	Land & Easements	1,035	2009	8,569.8	1,095
201010000029752	11/18/2009	EASEMENT-RED RIVER & DEAN KEATON	256,100.00	0.00	0.00	1	0	11/18/2009	2009	0	0.00	Land & Easements	256.100	2009	8,569.8	271.043
201010000029756	12/14/2009	EASEMENT-CAPITOL VIEW DR(4558.61)	70.769 80	0.00	0.00	1	0	12/14/2009	2009	0	0.00	Land & Easements	70,770	2009	8,569.8	74,899
201010000029773	1/13/2010	EASEMENT-8321 THAXON RD	12,238.70	0.00	0.00	1	0	1/13/2010	2010	0	0.00	Land & Easements	12,239	2010	8,752.4	12,683
201010000029773	1/14/2010	EASEMENT-8321 THAXON RD	439,067 70	0.00	0.00	1	0	1/14/2010	2010	0	0.00	Land & Easements	439,068	2010	8,752.4	454 991
201010000029767	2/19/2010	LAND-NUCKOLS CROSSING/THAXTON RD	39,671.80	0.00	0.00	1	0	2/19/2010	2010	0	0.00	Land & Easements	39,672	2010	8,752.4	41,111
201010000029770	2/24/2010	EASEMENT-DEE GABRIEL COLNS RD (4558.93)	1,077.00	0.00	0.00	1	0	2/24/2010	2010	0	0.00	Land & Easements	1,077	2010	8,752.4	1 116
201010000034115	3/3/2010	EASEMENT-9900 S. IH 35	7,500.00	0.00	0.00	1	0	3/3/2010	2010	0	0.00	Land & Easements	7,500	2010	8,752.4	7,772
200910000026240	3/25/2010	LAND-2800 S CAPITAL OF TX HWY	3,550,000.00	0.00	0.00	1	0	3/25/2010	2010	0	0.00	Land & Easements	3.550,000	2010	8.752.4	3.678.745
200910000026240	3/25/2010	LAND-2800 S. CAPITAL OF TX HWY	1 900.000.00	0.00	0.00	1	0	3/25/2010	2010	0	0.00	Land & Easements	1,900,000	2010	8,752.4	1,968,906
201010000033260	3/29/2010	EASEMENT-1601 E.SLAUGHTER	36,678.00	0.00	0.00	1	0	3/29/2010	2010	0	0.00	Land & Easements	36,678	2010	8,752.4	38,008
201010000033209	3/31/2010	EASEMENT-S IH35 (MCLEOD)	2,349.30	0.00	0.00	1	0	3/31/2010	2010	0	0.00	Land & Easements	2,349	2010	8,752.4	2.435
201010000033261	3/31/2010	EASEMENT-11922 S IH35	237 176.80	0.00	0.00	1	0	3/31/2010	2010	0	0.00	Land & Easements	237,177	2010	8,752.4	245,778
201010000033264	4/12/2010	EASEMENT-T.C.COLLINS SURVEY #61	9,550.00	0.00	0.00	1	0	4/12/2010	2010	0	0.00	Land & Easements	9,550	2010	8,752.4	9.896
201010000033265	4/14/2010	EASEMENT-11516 N RR 620	68,123.00	0.00	0.00	1	0	4/14/2010	2010	0	0.00	Land & Easements	68,123	2010	8,752.4	70,594
201010000033325	4/23/2010	EASEMENT-CAPITAL VIEW DR (4558.58)	27,557 80	0.00	0.00	1	0	4/23/2010	2010	0	0.00	Land & Easements	27,558	2010	8.752.4	28.557
201010000033329	6/2/2010	EASEMENT-10462 FM 812	8,701.31	0.00	0.00	1	0	6/2/2010	2010	0	0 00	Land & Easements	8.701	2010	8,752.4	9,017
201010000033330	6/2/2010	EASEMENT-10730 S. IH35 (4558.09)	18,607 30	0.00	0.00	1	0	6/2/2010	2010	0	0.00	Land & Easements	18,607	2010	8,752.4	19,282
201010000033634	6/15/2010	LAND-SOUTH CAPITAL OF TEXAS HWY (EANES ISD)	1,803.00	0.00	0.00	1	0	6/15/2010	2010	0	0.00	Land & Easements	1.803	2010	8.752.4	1.868
201010000033638	6/29/2010	EASEMENT-CAPITAL VIEW DR	16.164.80	0.00	0.00	1	0	6/29/2010	2010	0	0.00	Land & Easements	16,165	2010	8,752.4	16,751
201010000033767	9/2/2010	EASEMENT-BRADSHAW RD @ S IH35	27,423 80	0.00	0.00	1	0	9/2/2010	2010	0	0.00	Land & Easements	27,424	2010	8,752.4	28,418
201010000033768	9/2/2010	EASEMENT-9900 SOUTH IH 35	11,890.09	0.00	0.00	1	0	9/2/2010	2010	0	0.00	Land & Easements	11,890	2010	8,752.4	12,321
201010000033951	9/21/2010	LAND: DEE GABRIEL COLNS RD	46,030.00	0.00	0.00	1	0	9/21/2010	2010	0	0.00	Land & Easements	46.030	2010	8.752.4	47,699
200910000028378	9/30/2010	REICHER RANCH OFFICE RENO	7,251.94	0.00	0.00	1	40	9/30/2010	2010	40	15 11	Land & Easements	7,252	2010	8,752.4	7,515
199900000140850	9/30/1999	DAVENPORT MUD #1-LAND	63,118.62	0.00	0.00	2	0	9/30/1999	1999	0	0.00	Land & Easements Contributed Capital	63,119	1999	6,058.6	94,490

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Co Asset No	Acq Date	Description	Acq Value	Accum Depr	YTD Depr	Code	Useful Life	Standard Acq Date	Acq Year	Useful Life	Annual Depr	Code Desc	Book Value	Year	CCI	RCNLD
198800000146600	8/1/1988	AVANTE BLD 60%&PARKING GARAG	5,355,000.00	2,397,798.43	106,233.73	15	50	8/1/1988	1988	50	8 925 00	General Buildings/Other Structures	2,957,202	1988	4,528.0	5,923,438
199000000147130	10/1/1990	JV PS - COOL TOWER BLD	170,348.58	66,928.93	3,447.03	15	50	10/1/1990	1990	50	283.91	General Buildings/Other Structures	103,420	1990	4,731.3	198,254
199600000151710	5/1/1996	INSTALL WATER TANK	18,390.00	18,390.00	0.00	15	7	5/1/1996	1996	7	218.93	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151740	6/1/1996	INSTALL WATER TANK	18,390.00	18,390.00	0.00	15	7	6/1/1996	1996	7	218.93	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151780	6/1/1996	INSTALL WATER TANK	18,390.00	18,390.00	0.00	15	7	6/1/1996	1996	7	218.93	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151810	6/1/1996	INSTALL WATER TANK	18,390.00	18,390.00	0.00	15	7	6/1/1996	1996	7	218.93	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151720	7/1/1996	HARNESS PART NO 2006071C92	192.00	192.00	0.00	15	7	7/1/1996	1996	7	2.29	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151750	7/1/1996	HARNESS PART NO. 2006071C92	192.00	192.00	0.00	15	7	7/1/1996	1996	7	2.29	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151790	7/1/1996	HARNESS PART NO 2006071C92	192.00	192.00	0.00	15	7	7/1/1996	1996	7	2.29	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151820	7/1/1996	HARNESS PART NO. 2006071C92	192.00	192.00	0.00	15	7	7/1/1996	1996	7	2.29	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151840	7/1/1996	HARNESS PART NO 2006071C92	192.00	192.00	0.00	15	7	7/1/1996	1996	7	2.29	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151870	7/1/1996	HARNESS PART NO. 2006071C92	192.00	192.00	0.00	15	7	7/1/1996	1996	7	2.29	General Buildings/Other Structures	0	1996	5,622.1	0
199600000151850	8/1/1996	OTHER MAKE STAHL	18 390.00	18 390.00	0.00	15	7	8/1/1996	1996	7	218.93	General Buildings/Other Structures	0	1996	5,622.1	0
199600000152800	9/1/1996	SECURITY SYSTEM	29,522.89	8,271.44	591.65	15	50	9/1/1996	1996	50	49.20	General Buildings/Other Structures	21,251	1996	5,622.1	34,284
199600000153760	10/1/1996	SERVICE CENTER #5-IMPR TO GR	73 955 52	20 152.29	1,494.40	15	50	10/1/1996	1996	50	123 26	General Buildings/Other Structures	53,803	1996	5,622.1	86,798
1996UP000039100	10/1/1996	WINDEMERE MUD	900,000.00	314,864.67	22,502.25	15	40	10/1/1996	1996	40	1,875.00	General Buildings/Other Structures	585 135	1996	5,622.1	943,966
199700000152790	2/1/1997	SECURITY SYSTEM	1,626.66	453.06	32.26	15	50	2/1/1997	1997	50	2.71	General Buildings/Other Structures	1,174	1997	5,825.1	1,827
199700000152820	2/24/1997	FENCE AND GATE	25 121 20	6,993.85	497.95	15	50	2/24/1997	1997	50	41.87	General Buildings/Other Structures	18,127	1997	5,825.1	28,225
199700000152870	4/1/1997	TRENCH SHIELD. ALUM	7,614.00	1,992.07	154.02	15	50	4/1/1997	1997	50	12.69	General Buildings/Other Structures	5,622	1997	5,825 1	8 753
199700000152880	4/1/1997	TRENCH SHIELD. ALUM	7,614.00	1 992 07	154.02	15	50	4/1/1997	1997	50	12.69	General Buildings/Other Structures	5,622	1997	5,825.1	8,753
199700000152890	4/1/1997	TRENCH SHIELD, ALUM	6,253.00	1,635.90	126.48	15	50	4/1/1997	1997	50	10.42	General Buildings/Other Structures	4,617	1997	5,825 1	7,189
199700000152780	8/1/1997	SECURITY FENCE INSTALLATION	6.602.00	1 719.33	132.55	15	50	8/1/1997	1997	50	11.00	General Buildings/Other Structures	4,883	1997	5,825.1	7,602
199700000152810	9/5/1997	FENCE	6.602.00	1 717 12	132.24	15	50	9/5/1997	1997	50	11.00	General Buildings/Other Structures	4.885	1997	5,825.1	7,606
199700000146620	9/30/1997	SOUTHEAST SVE BLDG IMPRV	251,186.29	54,813.60	5,307.34	15	50	9/30/1997	1997	50	418.64	General Buildings/Other Structures	196,373	1997	5,825.1	305,756
199700000147350	9/30/1997	ASBESTOS ABT WEBVL-BLDG I	40,600.00	10,540.43	812.40	15	50	9/30/1997	1997	50	67.67	General Buildings/Other Structures	30,060	1997	5,825.1	46,803
199700000147360	9/30/1997	AVANTE PL DATA CT BLDG-IMP	836,943.36	217,495.36	16,741.84	15	50	9/30/1997	1997	50	1,394.91	General Buildings/Other Structures	619.448	1997	5,825.1	964,493
199700000147480	9/30/1997	SERVICE CEN#5 BLDG IMPR	214,579.09	53,525.51	4,352.78	15	50	9/30/1997	1997	50	357.63	General Buildings/Other Structures	161,054	1997	5,825.1	250,764
199800000147210	9/30/1998	WTP #4/STREET-CONTROL STRUCT	9,288.73	2,227.95	185.79	15	50	9/30/1998	1998	50	15.48	General Buildings/Other Structures	7,061	1998	5,920.4	10,817
199800000153630	9/30/1998	WTP #4/STREET-CURB INLETS	113,331.06	31,954.72	2,141.48	15	50	9/30/1998	1998	50	188.89	General Buildings/Other Structures	81,376	1998	5,920.4	124,665
199900000154290	8/2/1999	12FT X20FT PORTABLE METAL	3,046.00	2,777.34	267.92	15	12	8/2/1999	1999	12	21.15	General Buildings/Other Structures	269	1999	6,058.6	402
199900000147490	9/30/1999	S E SVC CTR 5 REMOTE PARKING	59,485.53	14,810.25	1,145.51	15	50	9/30/1999	1999	50	99.14	General Buildings/Other Structures	44.675	1999	6,058.6	66,880
199700000147360	10/1/1999	AVANTE PL DATA CT BLDG-IMP	211,936.61	47 727 55	4,210.19	15	50	10/1/1999	1999	50	353.23	General Buildings/Other Structures	164,209	1999	6,058.6	245,826
2000CO000048430	2/14/2000	GATE OPERATING SYSTEM	18,055.00	3,608.28	451.41	15	40	2/14/2000	2000	40	37.61	General Buildings/Other Structures	14,447	2000	6.221.2	21.062
200810000019429	11/6/2000	WALLER CK -WON DOORS	12,250.00	2,425.09	245.02	15	50	11/6/2000	2000	50	20.42	General Buildings/Other Structures	9,825	2000	6,221.2	14,324
200810000019432	11/6/2000	WALLER CK -CARPET	75,801.10	11,007.13	1,615.76	15	50	11/6/2000	2000	50	126.34	General Buildings/Other Structures	64,794	2000	6,221.2	94,463
200810000019436	11/6/2000	WALLER CK -IMPROV	20,704.60	3,380.27	432.01	15	50	11/6/2000	2000	50	34.51	General Buildings/Other Structures	17,324	2000	6,221.2	25,257
2001CO000048440	4/23/2001	CARD ACCESS SYSTEM	14,998.36	9,996.14	1,249.72	15	12	4/23/2001	2001	12	104.16	General Buildings/Other Structures	5,002	2001	6,342.1	7,154
198800000146600	10/1/2001	AVANTE BLD 60%&PARKING GARAG	679,437.41	144,375.02	13,049.46	15	50	10/1/2001	2001	50	1,132.40	General Buildings/Other Structures	535,062	2001	6,342.1	765.195
2001UP000136010	10/1/2001	WATER/WASTEWATER ENERGY IMPR	6,593.00	1,483.32	164.84	15	40	10/1/2001	2001	40	13.74	General Buildings/Other Structures	5,110	2001	6,342.1	7,307
2003CO000006800	1/6/2003	GAME FENCE	6,800.00	2,013.11	148.34	15	40	1/6/2003	2003	40	14.17	General Buildings/Other Structures	4.787	2003	6,694.6	6,485
200710000006674	9/30/2003	3760-7061 (5706) GREEN WTP LANDSCAPING	204,937.56	95,637.50	13,662.50	15	15	9/30/2003	2003	15	1,138.54	General Buildings/Other Structures	109,300	2003	6,694.6	148,078
2004UP000039120	10/1/2004	1997 ANNEX PROJECT	2,062,604.07	309,208.52	51,565.29	15	40	10/1/2004	2004	40	4,297.09	General Buildings/Other Structures	1.753,396	2004	7,114.9	2,235,174
200710000006592	9/30/2006	CONCRETE VALVE VAULT, 6 X 8 FOOT	54,582.57	4,366.61	1,091.66	15	50	9/30/2006	2006	50	90.97	General Buildings/Other Structures	50,216	2006	7 751.2	58,758
200810000015151	9/30/2006	HIGHLAND PK RESER SITE GROUNDS IMP	26,871.00	7,165.66	1,791.43	15	15	9/30/2006	2006	15	149.28	General Buildings/Other Structures	19,705	2006	7,751.2	23,058
200810000015156	9/30/2006	WALLER CK FIRE PANNEL	82,128.00	8,099.43	2,056.35	15	40	9/30/2006	2006	40	171.10	General Buildings/Other Structures	74,029	2006	7,751.2	86,622
200810000015157	9/30/2006	WALLER CK HVAC	19,460.50	1,946.07	486.52	15	40	9/30/2006	2006	40	40.54	General Buildings/Other Structures	17,514	2006	7,751.2	20,494
200810000015160	9/30/2006	WEBBERVILLE HVAC	8,933.56	893.41	223.36	15	40	9/30/2006	2006	40	18.61	General Buildings/Other Structures	8,040	2006	7,751.2	9,408
200810000015161	9/30/2006	WEBBERVILLE PORTABLE BLDG	6,990.00	698.96	174.73	15	40	9/30/2006	2006	40	14.56	General Buildings/Other Structures	6,291	2006	7,751.2	7,361
200810000015162	9/30/2006	WEBBERVILLE IMPROVEMENTS	587,012.66	56,635.34	14,732.71	15	40	9/30/2006	2006	40	1,222.94	General Buildings/Other Structures	530,377	2006	7,751 2	620,603
200910000028359	4/16/2009	WTP #4 PERIMETER FENCE	367,614.65	13,395.25	9,190.34	15	40	4/16/2009	2009	40	765.86	General Buildings/Other Structures	354,219	2009	8,569.8	374,887
200910000028361	9/30/2009	ROUTER SWITCH AND DISASTER RECOV	15,878.92	2,268.43	2,268.43	15	7	9/30/2009	2009	7	189.03	General Buildings/Other Structures	13,610	2009	8,569.8	14,405
200910000028362	9/30/2009	SECURITY ENHANCEMENTS - WATER	3,058,041.38	101,934.74	101,934.74	15	30	9/30/2009	2009	30	8,494.56	General Buildings/Other Structures	2.956.107	2009	8,569.8	3,128,586
200910000028481	9/30/2009	WALLER CREEK CTR CHILLERS-WATER	274,227.96	6,855.66	6,855.66	15	40	9/30/2009	2009	40	571.31	General Buildings/Other Structures	267,372	2009	8,569.8	282,973
201010000035623	10/1/2009	GBSC ROOF REPLACEMENT	1,025,164.13	34,078.52	34,078.52	15	30	10/1/2009	2009	30	2,847.68	General Buildings/Other Structures	991.086	2009	8,569.8	1,048,912
201010000035624	10/1/2009	GBSC FIRE ALARM PANEL	28,767.50	2,390.72	2,390.72	15	12	10/1/2009	2009	12	199.77	General Buildings/Other Structures	26,377	2009	8,569.8	27,916
201010000035629	10/1/2009	REICHER RANCH RENOVATE BLDGS	159,879.30	3,986.03	3,986.03	15	40	10/1/2009	2009	40	333.08	General Buildings/Other Structures	155,893	2009	8,569.8	164,989
201010000035641	10/1/2009	WALLER CK IMPROV PROJ	88,306.76	2,201.62	2,201.62	15	40	10/1/2009	2009	40	183.97	General Buildings/Other Structures	86,105	2009	8,569.8	91 129
201010000035649	2/25/2010	N SVC CTR AIR HANDLER	59,188.82	879.72	879.72	15	40	2/25/2010	2010	40	123.31	General Buildings/Other Structures	58,309	2010	8,752.4	60,424
201010000035654	3/1/2010	DAVIS WTP PROC IMPROV/REHAB	20,540,549.57	479,467.07	479,467.07	15	25	3/1/2010	2010	25	68,468.50	General Buildings/Other Structures	20,061,083	2010	8,752.4	20,788,621
201010000035625	6/1/2010	GBSC SOLAR	38,577.45	1,278.87	1,278.87	15	10	6/1/2010	2010	10	321.48	General Buildings/Other Structures	37,299	2010	8,752.4	38,651
201010000035632	6/1/2010	DAVIS WTP SECURITY IMPROV	1,177,162.65	15,609.50	15,609.50	15	25	6/1/2010	2010	25	3,923.88	General Buildings/Other Structures	1 161,553	2010	8,752.4	1.203,678
201010000035630	8/1/2010	REICHER RANCH SIDEWALKS PROJ	27,889.70	130.99	130.99	15	35	8/1/2010	2010	35	66.40	General Buildings/Other Structures	27,759	2010	8,752.4	28,765
195100000145320	4/1/1951	FILTER PLANT BLDG #1	143,002.41	143,002.41	0.00	16	50	4/1/1951	1951	50	238.34	Treatment	0	1951	543.0	0

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Co Asset No	Acq Date	Description	Acq Value	Accum Deprec	YTD Deprec	Code	Useful Life	Standard Acq Date	Acq Year	Useful Life	Annual Depr	Code Desc	Book Value	Year	CCI	RCNLD
200910000026563	9/8/2009	MICROCOMPUTERS. HANDHELD, LAPT	2,516.57	381.16	359.49	32	7	9/8/2009	2009	7	29.96	Miscellaneous Equipment/Materials	2,135	2009	8,569.8	2,260
200910000026564	9/8/2009	MICROCOMPUTERS. HANDHELD, LAPT	2,516.57	381.16	359.49	32	7	9/8/2009	2009	7	29.96	Miscellaneous Equipment/Materials	2,135	2009	8,569.8	2,260
201010000028800	9/10/2009	TRUCKSTER, 6-WHEEL, GAS	16,984.65	3,583.07	3,583.07	32	5	9/10/2009	2009	5	283.08	Miscellaneous Equipment/Materials	13,402	2009	8,569.8	14,184
200910000028311	9/15/2009	COMPLEX/PARRKS LIC (3 USERS)	28,144.52	4,185.86	4,020.63	32	7	9/15/2009	2009	7	335.05	Miscellaneous Equipment/Materials	23,959	2009	8,569.8	25,357
201010000028637	9/22/2009	MICROCOMPUTERS, DESKTOP OR TOW	1,312.00	191.54	191.54	32	7	9/22/2009	2009	7	15.62	Miscellaneous Equipment/Materials	1,120	2009	8,569.8	1,186
201010000028638	9/22/2009	MICROCOMPUTERS. DESKTOP OR TOW	1,312.00	191.54	191.54	32	7	9/22/2009	2009	7	15.62	Miscellaneous Equipment/Materials	1,120	2009	8,569.8	1,186
201010000028639	9/22/2009	MICROCOMPUTERS, DESKTOP OR TOW	1,312.00	191.54	191.54	32	7	9/22/2009	2009	7	15.62	Miscellaneous Equipment/Materials	1,120	2009	8,569.8	1,186
201010000028640	9/22/2009	MICROCOMPUTERS. DESKTOP OR TOW	1,312.00	191.54	191.54	32	7	9/22/2009	2009	7	15.62	Miscellaneous Equipment/Materials	1,120	2009	8,569.8	1,186
201010000028641	9/22/2009	MICROCOMPUTERS, DESKTOP OR TOW	1,312.00	191.54	191.54	32	7	9/22/2009	2009	7	15.62	Miscellaneous Equipment/Materials	1,120	2009	8,569.8	1,186
201010000028792	9/22/2009	MICROCOMPUTERS. DESKTOP OR TOW	2,516.57	367.38	367.38	32	7	9/22/2009	2009	7	29.96	Miscellaneous Equipment/Materials	2,149	2009	8,569.8	2,275
201010000028642	9/25/2009	MICROCOMPUTERS. HANDHELD, LAPT	1,312.00	190.00	190.00	32	7	9/25/2009	2009	7	15.62	Miscellaneous Equipment/Materials	1,122	2009	8,569.8	1,187
201010000028965	9/25/2009	ELECTRIC HAND PALLET LIFTER	4,500.00	380.14	380.14	32	12	9/25/2009	2009	12	31.25	Miscellaneous Equipment/Materials	4,120	2009	8,569.8	4,360
201010000029901	9/28/2009	AJE#7 AJE091191E PARTIAL	2,770.00	397.88	397.88	32	7	9/28/2009	2009	7	32.98	Miscellaneous Equipment/Materials	2,372	2009	8,569.8	2,511
201010000028883	9/29/2009	MICROCOMPUTERS, HANDHELD, LAPT	2,603.60	358.67	358.67	32	7	9/29/2009	2009	7	31.00	Miscellaneous Equipment/Materials	2,245	2009	8,569.8	2,376
200910000028378	9/30/2009	REICHER RANCH OFFICE RENO	642,542.88	14,743.24	14,743.24	32	40	9/30/2009	2009	40	1,338.63	Miscellaneous Equipment/Materials	627,800	2009	8,569.8	664,430
201010000028853	9/30/2009	MICROCOMPUTERS, HANDHELD, LAPT	1,708.47	244.07	244.07	32	7	9/30/2009	2009	7	20.34	Miscellaneous Equipment/Materials	1,464	2009	8,569.8	1,550
201010000028854	9/30/2009	MICROCOMPUTERS. HANDHELD, LAPT	1,708.47	244.07	244.07	32	7	9/30/2009	2009	7	20.34	Miscellaneous Equipment/Materials	1,464	2009	8,569.8	1,550
201010000029877	9/30/2009	QUICK-DEPLOY WEATHER STATION-OD2	16,390.29	1,365.85	1,365.85	32	12	9/30/2009	2009	12	113.82	Miscellaneous Equipment/Materials	15,024	2009	8,569.8	15,901
201010000034274	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034275	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034276	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034277	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034278	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034279	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034280	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034281	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034282	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034283	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034284	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034285	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034286	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034287	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000034288	9/30/2009	APC - SMARTUPS XL2000VA	1,254.00	179.14	179.14	32	7	9/30/2009	2009	7	14.93	Miscellaneous Equipment/Materials	1,075	2009	8,569.8	1,138
201010000028958	10/14/2009	CONVEYORS, SCREW TYPE	18,080.00	1,448.88	1,448.88	32	12	10/14/2009	2009	12	125.56	Miscellaneous Equipment/Materials	16,631	2009	8,569.8	17,601
201010000029161	10/15/2009	VIDEO PROJECTORS. ACCESSORIES	1,260.99	100.76	100.76	32	12	10/15/2009	2009	12	8.76	Miscellaneous Equipment/Materials	1,160	2009	8,569.8	1,228
201010000028975	10/20/2009	REFRIGERATOR 6 CU FT	1,227.48	116.04	116.04	32	10	10/20/2009	2009	10	10.23	Miscellaneous Equipment/Materials	1,111	2009	8,569.8	1,176
201110000037486	10/20/2009	FREEZER OUTDOOR, WALK-IN W/FLOOR FOR COLD STOR/	19,636.00	0.00	0.00	32	12	10/20/2009	2009	12	136.36	Miscellaneous Equipment/Materials	19,636	2009	8,569.8	20,782
201010000029160	10/22/2009	PRINTERS, LASER	6,299.00	845.63	845.63	32	7	10/22/2009	2009	7	74.99	Miscellaneous Equipment/Materials	5,453	2009	8,569.8	5,772
201010000033518	10/22/2009	CAMERA. PELCO. SPECTRA 4 SE SS DOME DRIVE W/22X OP	1,440.00	112.76	112.76	32	12	10/22/2009	2009	12	10.00	Miscellaneous Equipment/Materials	1,327	2009	8,569.8	1,405
201010000033519	10/22/2009	CAMERA, PELCO, SPECTRA 4 SE SS DOME DRIVE W/ 22X OI	1,440.00	112.76	112.76	32	12	10/22/2009	2009	12	10.00	Miscellaneous Equipment/Materials	1,327	2009	8,569.8	1,405
201010000033520	10/22/2009	CAMERA, PELCO. SPECTRA 4 SE SS DOME DRIVE W/22 X OI	1,440.00	112.76	112.76	32	12	10/22/2009	2009	12	10.00	Miscellaneous Equipment/Materials	1,327	2009	8,569.8	1,405
201010000029539	10/27/2009	PRINTERS, LASER	1,178.00	155.83	155.83	32	7	10/27/2009	2009	7	14.02	Miscellaneous Equipment/Materials	1,022	2009	8,569.8	1,082
201010000035742	10/29/2009	DEERE 310J TRACTOR LOAD BKHO	85,057.00	0.00	0.00	32	8	10/29/2009	2009	8	886.01	Miscellaneous Equipment/Materials	85,057	2009	8,569.8	90,020
201010000035744	10/29/2009	DEERE 310J TRACTOR LOAD BKHO	85,057.00	0.00	0.00	32	8	10/29/2009	2009	8	886.01	Miscellaneous Equipment/Materials	85,057	2009	8,569.8	90,020
201010000035745	10/29/2009	DEERE 310J TRACTOR LOAD BKHO	85,057.00	0.00	0.00	32	8	10/29/2009	2009	8	886.01	Miscellaneous Equipment/Materials	85,057	2009	8,569.8	90,020
201010000035746	10/29/2009	DEERE 310J TRACTOR LOAD BKHO	85,057.00	0.00	0.00	32	8	10/29/2009	2009	8	886.01	Miscellaneous Equipment/Materials	85,057	2009	8,569.8	90,020
201010000035747	10/29/2009	DEERE 310J TRACTOR LOAD BKHO	85,057.00	0.00	0.00	32	8	10/29/2009	2009	8	886.01	Miscellaneous Equipment/Materials	85,057	2009	8,569.8	90,020
201010000035748	10/29/2009	DEERE 310J TRACTOR LOAD BKHO	85,057.00	0.00	0.00	32	8	10/29/2009	2009	8	886.01	Miscellaneous Equipment/Materials	85,057	2009	8,569.8	90,020
201010000029029	11/3/2009	3" PUMP ENGINE DRIVEN	1,400.00	105.80	105.80	32	12	11/3/2009	2009	12	9.72	Miscellaneous Equipment/Materials	1,294	2009	8,569.8	1,370
201010000029030	11/3/2009	3" PUMP-ENGINE DRIVEN	1,400.00	105.80	105.80	32	12	11/3/2009	2009	12	9.72	Miscellaneous Equipment/Materials	1,294	2009	8,569.8	1,370
201010000029031	11/3/2009	3" PUMP-ENGINE DRIVEN	1,400.00	105.80	105.80	32	12	11/3/2009	2009	12	9.72	Miscellaneous Equipment/Materials	1,294	2009	8,569.8	1,370
201010000029093	11/3/2009	3" PUMP-ENGINE DRIVEN	1,400.00	105.80	105.80	32	12	11/3/2009	2009	12	9.72	Miscellaneous Equipment/Materials	1,294	2009	8,569.8	1,370
201010000029555	11/4/2009	SAW 16 IN CHAIN GAS POWER CUTOFF	2,828.00	213.08	213.08	32	12	11/4/2009	2009	12	19.64	Miscellaneous Equipment/Materials	2,615	2009	8,569.8	2,767
201010000029556	11/4/2009	SAW 16 IN CHAIN GAS POWER CUTOFF	2,828.00	213.08	213.08	32	12	11/4/2009	2009	12	19.64	Miscellaneous Equipment/Materials	2,615	2009	8,569.8	2,767
201010000029557	11/4/2009	SAW 16 IN CHAIN GAS POWER CUTOFF	2,828.00	213.08	213.08	32	12	11/4/2009	2009	12	19.64	Miscellaneous Equipment/Materials	2,615	2009	8,569.8	2,767
201010000029558	11/4/2009	SAW 16 IN CHAIN GAS POWER CUTOFF	2,828.00	213.08	213.08	32	12	11/4/2009	2009	12	19.64	Miscellaneous Equipment/Materials	2,615	2009	8,569.8	2,767
201010000028976	11/24/2009	FIRE HOSE STORAGE RACK	1,575.00	111.49	111.49	32	12	11/24/2009	2009	12	10.94	Miscellaneous Equipment/Materials	1,464	2009	8,569.8	1,549
201010000029072	12/11/2009	LD-8 LEAK SURVEY TOOL	1,974.70	132.12	132.12	32	12	12/11/2009	2009	12	13.71	Miscellaneous Equipment/Materials	1,843	2009	8,569.8	1,950
201010000029077	12/15/2009	LD-WATER LEAK DETECTOR	2,913.30	192.22	192.22	32	12	12/15/2009	2009	12	20.23	Miscellaneous Equipment/Materials	2,721	2009	8,569.8	2,880
201010000029078	12/15/2009	LD-12 WATER LEAK DETECTOR	2,913.30	192.22	192.22	32	12	12/15/2009	2009	12	20.23	Miscellaneous Equipment/Materials	2,721	2009	8,569.8	2,880
201010000029079	12/15/2009	LD-12 WATER LEAK DETECTOR	2,913.30	192.22	192.22	32	12	12/15/2009	2009	12	20.23	Miscellaneous Equipment/Materials	2,721	2009	8,569.8	2,880
201010000029088	12/21/2009	TRAILERS, CUSTOM PERSONNEL F	41,200.00	4,563.44	4,563.44	32	7	12/21/2009	2009	7	490.48	Miscellaneous Equipment/Materials	36,637	2009	8,569.8	38,774
201010000029164	12/29/2009	CABLE & LINE LOCATOR	6,482.96	407.02	407.02	32	12	12/29/2009	2009	12	45.02	Miscellaneous Equipment/Materials	6,076	2009	8,569.8	6,430

Autin RPD Resp-4740

Footnote #80

preserve endangered species. While the Petitioners would receive benefit from drinking water supply protection, these costs are also associated with benefits that are not related to the provision of water and wastewater services to the Petitioners. The Land Management division costs for Fiscal Year 2013 were $1,458,750. The Petitioners' cost of service allocated costs for Land Management division costs for Fiscal Year 2013 were $44,296.

114. Did you reconsider the costs associated with Reicher Ranch to determine whether those costs are related to the cost of providing water and wastewater utility service to the Petitioners?

Yes, Austin Water reconsidered the Reicher Ranch costs. Austin Water determined that the Reicher Ranch costs were not related to the provision of water and wastewater service to the Petitioners. The Reicher Ranch costs are related to the Wildlands Division administrative costs associated with Land Management and Balcones Canyonlands Preserve. The Reicher Ranch costs for Fiscal Year 2013 were $105,770. The Petitioners' cost of service allocated costs for Reicher Ranch for Fiscal Year 2013 was $3,211.

115. Did you reconsider the costs for Balcones Canyonlands Preserve to determine whether those costs are related to the cost of providing water and wastewater utility service to the Petitioners?

Yes, Austin Water reconsidered the Balcones Canyonlands Preserve costs. Austin Water determined that the Balcones Canyonlands Preserve costs were not related to the provision of water and wastewater service to the Petitioners. The Balcones Canyonlands Preserve costs are related to the management of lands within the Preserve for protection of endangered species. The Balcones Canyonlands Preserve

Footnote #81

Austin WATER

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Residents Commercial Conservation Water Treatment Plant 4 Water Quality

Environmental Protection General Info

WATER AND WASTEWATER HISTORY

For decades, Austin Water Utility has provided clean, reliable water and wastewater services to Austin residents. Many additions and improvements have kept the system in step with technology and Austin's growing population.

Austin's first organized water system began in 1871 when a private company, under a franchise granted by the City, began pumping water from the Colorado River. In 1893, the 60-foot high Austin Dam, and the subsequently formed Lake Austin, was completed in the hopes that cheap hydroelectricity would lure business. After a catastrophic failure on April 7, 1900 that led to parts of the city being flooded and destroyed the water and power facility, the City bought out the private water company and formed what is today the Austin Water Utility.

In 1923, Dr. E.P. Schoch, a chemical engineering professor at the University of Texas at Austin, created a simple chemical treatment that used lime to treat river water. The Green Water Treatment Plant was built in 1925 to use this treatment method. "Modern" water treatment had become a reality in Austin.

The City decommissioned the Green Water Treatment Plant September 2008; currently, the Davis and Ullrich Water Treatment Plants currently serve the City, and Water Treatment Plant 4 is under construction.

The City's first wastewater treatment facility was built in 1919 using a tank to settle wastewater solids. In 1937, the tank system was replaced by the Govalle Wastewater Treatment Plant, a revolutionary facility using a relatively new treatment process using activated sludge. The Govalle Plant was decommissioned October 2006, and Austin is currently served by the Walnut Creek and South Austin Regional Wastewater Treatment Plants.

Share

Austin Water Utility is owned and operated by the City of Austin, Texas.

Get information about the upcoming 10-one elections: www.austintexas gov/10-one

Footnote #82

CITY OF AUSTIN, TEXAS
AUSTIN WATER UTILITY

Budget FY 2013-17

Option #30 *** DRAFT ***

Combined Operating Budget
Fund Summary

	Actual 2009-10	Actual 2010-11	Amended Budget 2011-12	Estimated 2011-12	Proposed 2012-13
BEGINNING BALANCE:	$63,868,638	$58,237,765	$46,752,900	$71,741,693	$72,638,758
REVENUES:					
Water Services	$167,950,512	$231,623,161	$217,346,000	$224,512,229	$255,446,799
Wastewater Services	186,764,058	199,898,274	216,345,137	211,354,289	231,798,910
Reclaimed Water Services	404,498	587,920	879,424	746,617	1,431,331
Revenue Stability Fee	0	0	17,000,000	17,000,000	5,666,667
Reserve Fund Surcharge	0	0	0	0	3,809,300
Miscellaneous Revenue	5,954,982	7,283,605	6,409,136	5,957,501	8,897,300
Interest Income	691,102	419,751	804,807	274,004	748,233
TOTAL REVENUES:	$361,765,152	$439,812,711	$458,784,504	$459,844,640	$507,798,540
TRANSFERS IN:					
Public Works	$300,582	$300,582	$300,582	$300,582	$300,582
Capital Recovery Fees	17,885,673	4,800,000	4,300,000	4,300,000	4,800,000
Reclaimed Utility Fund	0	0	0	0	1,920,000
TOTAL TRANSFERS IN:	$18,186,255	$5,100,582	$4,600,582	$4,600,582	$7,020,582
TOTAL AVAILABLE FUNDS:	$379,951,407	$444,913,293	$463,385,086	$464,445,222	$514,819,122
OPERATING REQUIREMENTS					
Operations and Maintenance					
Treatment	$58,413,159	$60,834,395	$67,453,306	$68,715,012	$73,567,411
Pipeline Operations	33,747,604	33,448,194	33,790,188	34,522,344	38,486,675
Engineering Services	9,997,781	10,326,710	12,057,879	11,360,826	13,364,305
Water Resources Management	3,798,010	3,872,222	4,041,065	4,106,894	4,803,937
Environmental Affairs & Conservation	11,676,613	9,867,214	12,170,711	9,835,792	13,113,373
Support Services - Utility	16,283,017	15,997,078	16,725,781	17,547,895	19,322,198
Reclaimed Water Services	0	0	255,585	251,328	276,471
One Stop Shop	476,114	496,730	523,962	523,962	601,462
Other Operating Expenses	4,710,602	6,825,592	6,469,875	6,180,203	6,815,749
Total Operations & Maintenance	$139,102,900	$141,668,135	$153,488,352	$153,044,256	$170,351,581
(%RR)	36.0%	32.8%	32.9%	33.0%	32.9%
Other Requirements:					
Accrued Payroll	$377,580	$291,644	$198,591	$189,199	$324,950
Workers' Compensation Fund	961,067	1,035,444	1,022,402	1,022,402	1,195,033
Liability Reserve Fund	620,000	620,000	550,000	550,000	500,000
Administrative Support - City	6,476,539	7,088,728	8,272,098	8,272,098	12,150,381
AE Billing & Customer Care	12,262,192	13,786,079	16,556,100	16,556,100	18,496,148
311 System Support	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CTM Support	4,174,664	4,238,170	3,125,227	3,125,227	3,447,396
CTECC Emergency Operations Center	0	7,690	5,994	5,994	7,117
Wage Adjustments Market Study	0	0	584,189	0	0
Additional Contribution to Retirement	2,008,204	3,089,029	4,376,882	4,376,882	0
Total Other Requirements:	$27,880,246	$31,051,266	$35,691,483	$35,097,902	$37,121,025
TOTAL OPERATING REQUIREMENTS:	$166,983,146	$172,719,401	$189,179,835	$188,142,158	$207,472,606
(%RR)	43.2%	39.9%	40.8%	40.6%	40.0%
DEBT SERVICE:					
Revenue Bond Debt Service	$151,506,313	$166,475,688	$182,029,029	$181,066,004	$197,547,341
Commercial Paper Debt Service	503,663	448,644	780,388	471,078	654,842
Contract Bond Debt Service	606,181	0	0	0	0
General Obligation Debt Service	4,517,409	4,909,782	5,548,441	5,507,772	5,320,469
Water District Bonds	2,071,775	1,501,546	719,268	719,268	715,334
TOTAL DEBT SERVICE:	$159,205,341	$173,335,660	$189,077,126	$187,764,122	$204,237,986
(%RR)	41.2%	40.1%	40.6%	40.5%	39.4%
TRANSFERS OUT:					
Capital Improvements Program	$26,460,000	$49,855,000	$49,900,000	$49,900,000	$58,400,000
General Fund	28,967,464	31,263,325	31,919,531	31,919,531	34,548,359
Revenue Stability Reserve Fund	0	0	0	0	5,516,300
Radio Communications Fund	264,478	287,472	361,978	361,978	384,939
Sustainability Fund	4,144,601	4,221,113	4,587,844	4,587,844	5,077,985
Reclaimed Utility Fund	0	0	0	0	1,920,000
Economic Incentives Reserve Fund	0	333,333	333,333	333,333	333,333
Public Improvement District	75,000	75,000	75,000	75,000	75,000
Transfer to PARD CIP-Swimming Pools	100,000	100,000	100,000	100,000	100,000
Environmental Remediation Fund	241,500	241,500	364,191	364,191	364,191
TOTAL TRANSFERS OUT:	$60,253,043	$86,376,743	$87,641,877	$87,641,877	$106,720,107
(%RR)	15.6%	20.0%	18.6%	18.9%	20.6%
TOTAL REQUIREMENTS:	$386,441,530	$432,431,804	$465,898,838	$463,548,157	$518,430,699
EXCESS / (DEFICIENCY) OF TOTAL AVAILABLE FUNDS OVER TOTAL REQUIREMENTS:	($6,490,123)	$12,481,489	($2,513,752)	$897,065	($3,611,577)
ADJUSTMENT TO GAAP	$859,250	$1,022,439	$0	$0	$0
ENDING BALANCE:	$58,237,765	$71,741,693	$44,239,148	$72,638,758	$69,027,181
Combined Rate Increases	4.5%	4.5%	5.1%	5 1%	5.5%
Debt Service Coverage Ratio			1.51	1 53	1.56

Footnote #83

104. Did you reconsider the cash funding of Water and Wastewater Capital Improvements in light of Petitioners' claims in the Jay Joyce Affidavit?

Yes, Austin Water did reconsider the cash transfers to the Water and Wastewater Capital Improvement projects. Austin Water has determined that the cash transfers to the capital improvement projects is a cost related to the provision of water and wastewater services to the Petitioners. The cash transfers to the capital improvement projects are used to pay cash for construction of capital projects instead of bond funding all costs. Cash funding of capital projects is an accepted industry practice. The cash funding allows for reduced overall costs of infrastructure due to the reduction of financing costs associated with bond funding. Most utilities will cash fund between 20 and 50 percent of their capital spending using cash. Austin Water has a Council approved financial policy to fund at least 20% of our capital spending in cash, with a goal of increasing the cash funding to between 30 and 40 percent. For Fiscal Year 2013, the cash funding of water and wastewater capital improvements was $50,417,738. This represents 19.4 percent of the $259,398,000 in planned capital spending. The Petitioners' cost of service allocated share of the cash funding of water and wastewater capital improvements was $1,632,650. The cash transfers for Fiscal Year 2013 were not excessive, and the Petitioners should pay their proportionate share of these utility costs.

105. Did you reconsider the annual revenue requirement associated with the Water Revenue Stability Reserve Fund and Surcharge to determine whether it should have been included in Petitioners' cost of service in Fiscal Year 2012 and Fiscal Year 2013?

Yes, Austin Water did reconsider the annual revenue requirement associated with the Water Revenue Stability Reserve Fund and Surcharge. Austin Water has determined that the Water Revenue Stability Reserve Fund and Surcharge are costs related to the provision of water services to the Petitioners. The Water Revenue Stability Reserve Fund was created in Fiscal Year 2013 to provide additional cash liquidity to the water utility and provide reserves for future water revenue volatility and water revenue budget shortfalls. If the Water Revenue Stability Reserve Fund was not approved, Austin Water would have had to increase its ending fund balance to have sufficient reserves to operate. The Water Revenue Stability Reserve Fund target balance is 120 days of operating costs and is a restricted fund for use only when water revenue has a budget shortfall of at least 10%. The City Council must approve the use of the fund and only 50% can be used in any one year. After use of the fund, the balances will be replenished on a 5-year schedule. The Water Revenue Stability Reserve Fund Surcharge is a rate per 1,000 gallons charged to all customer classes. While Austin Water charges the Water Revenue Reserve Fund Surcharge to all customer classes, we have also reconsidered how we charge this surcharge to our wholesale customers, including the Petitioners. Austin Water has decided for Fiscal Year 2015 to charge the wholesale customers a Water Revenue Reserve Fund Surcharge that is lower than the retail surcharge. The wholesale customers, including the Petitioners, would be charged a surcharge that is a percentage of the retail surcharge that is consistent with the percentage of the wholesale rate to retail rate. This decision recognizes that the wholesale customer's contribution to the reserve fund should be consistent with their overall cost of service revenue responsibility. The Water Revenue Reserve Fund Surcharge in Fiscal Year 2013 was $5,516,300. The Petitioners' cost of service allocated share of this requirement was $244,253.

106. Did you reconsider transfers from revenues received from Petitioners to the Economic Incentives Reserve Fund (which provides grant funding and economic incentives to Austin employers), based on Petitioners' claims in the Jay Joyce Affidavit?