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## ATTACHMENTS

Attachment DL-1	Resume of Debi Loockerman
Attachment DL-2	List of Previous Testimonies
Attachment DL-3	Workpapers
	Schedule I - Revenue Requirement Summary
	Schedule I(a) – (b) - Operations and Maintenance and Taxes
	Schedule I(e) - Invested Capital and Return
	Other workpapers

**I. INTRODUCTION OF WITNESS**

**Q. Please state your name and business address.**

A. Debi Loockerman, 1701 North Congress Avenue, Austin, Texas 78711.

**Q. By whom are you employed and in what capacity?**

A. I am employed by the Public Utility Commission of Texas (Commission) as the director of water rates analysis in the Water Utilities Division.

**Q. What are your principal responsibilities?**

A. My responsibilities include managing the water and wastewater rates program and accounting/finance personnel, analyzing rate applications appeals, reviewing annual report filings, preparing written or oral testimony, making recommendations on regulatory issues with respect to the financial regulation of water and sewer utilities, and managing new rules and forms creation in the division for rate related matters. I also review financial/managerial recommendations on certificate of convenience and necessity applications and sale, merger, transfer applications.

**Q. Please state briefly your educational background and professional experience.**

A. I received a Bachelor of Business Administration degree with a major in accounting from the University of Texas at Austin in 1984. I have worked in water and sewer rate regulation for over 20 years in Texas. I am a Certified Public Accountant (CPA) licensed in the State of Texas. I have reviewed numerous costs of service for Texas water and sewer utilities, as reflected in my resume.

1 I performed accounting and office management for a 79 connection water system for  
2 more than three years, and for two other water systems with less than 50 connections for  
3 over two years. During this time I gained direct knowledge about normal, reasonable, and  
4 necessary expenses incurred by small water systems from a small, Texas business  
5 perspective. I have accounting experience in public practice, industry and state  
6 government. Attachment DL-1 is a copy of my resume.

7 **Q. Have you previously testified before the Commission?**

8 A. Yes. Attachment DL-2 is a list of my previous testimonies.

9 **II. PURPOSE OF TESTIMONY**

10 **Q. What is the purpose of your testimony in this proceeding and in connection with**  
11 **other testimony?**

12 A. The purpose of my testimony is to present the Commission Staff's (Staff)  
13 recommendations regarding the cost of service, or revenue requirement, of Rio Concho  
14 Aviation, Inc. (Rio Concho or Applicant) to be used by Staff engineering specialist, Ms.  
15 Elizabeth English (Ms. English) to recommend water rates for Commission  
16 consideration. I will also recommend total invested capital for the purposes of calculating  
17 return on invested capital. Ms. English will address depreciation and the original cost less  
18 accumulated depreciation which are part of the rate base. Mr. Andrew Novak (Mr.  
19 Novak) will address the return on invested capital expressed as a percentage, while the  
20 dollar calculation will be included in my testimony.

**Q. What is the scope of your review?**

A. I reviewed Rio Concho's rate filing package, all the testimonies filed in this case, as well as the Applicant's responses to requests for information (RFIs) pertaining to the cost of service.

**Q. Have you prepared any exhibits in connection with your testimony in this proceeding?**

A. Yes, Exhibits DL-1 through DL-3.

**Q. Were these exhibits prepared by you or under your supervision?**

A. Yes.

**Q. On whose behalf are you testifying?**

A. I am testifying on behalf of the Commission Staff.

### **III. BACKGROUND**

#### **Revenue Requirement**

**Q. What is meant by the terms "revenue requirement" or cost of service?**

A. Revenue requirement is the annual total of dollars required to provide retail water service for a year. The cost of service is the same number, but expressed in terms of expenses. According to 16 Texas Administrative Code § 24.31(a) (TAC), "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." The components are further broken down in the following equation for the revenue requirement for the utility method:

RR = E + D + T + R

Where:

RR = Revenue Requirement

E= Operations and maintenance expenses

D = Depreciation Expense

T = Taxes

R = return on invested capital

To avoid over-recovery, the revenue requirement may be reduced by other revenues at the rate design phase. Fees such as late fees and reconnect fees pay for costs included in the cost of service, making it appropriate to design rates using the revenue requirement less other revenues, which represent costs already paid for by the customers.

**Q. What is the basis for a revenue requirement?**

A. In Texas, a utility method revenue requirement is determined by developing a cost of service based on a historical test year. Pursuant to 16 TAC § 24.31(b), "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. A change in rates must be based on a test year as defined in §24.3(71) of this title (relating to Definitions of Terms)."

**Q. What is the definition of "known and measurable"?**

A. Known and measurable (K&M) means "Verifiable on the record as to amount and certainty of effectuation. Reasonably certain to occur within 12 months of the end of the test year."<sup>1</sup>

**Q. What is a test year?**

A. A test year is "The most recent 12-month period, beginning on the first day of a calendar or fiscal year quarter, for which operating data for a retail public utility are available."<sup>2</sup>

**Q. What principles and requirements were used as the basis for your recommendations?**

**A.** My recommendations are based on regulatory requirements included in the Texas Water Code § 13.185 (TWC), 16 TAC §§ 24.31 and 24.33, my experience, and utility practices in Texas.

**IV. COST OF SERVICE ADJUSTMENTS**

**Q. Please summarize the Staff's recommended adjustments to the cost of service.**

**A.** Table 1 summarizes the proposed adjustments. Attachment DL-3, workpapers (W/P) I and I(a)-(e) provide a list of the expense categories that were not adjusted, and the comparison between Rio Concho's proposed numbers the Commission Staff recommended changes, the adjusted numbers.

Table 1. Cost of Service Adjustments			
Expense or item	Rio Concho Requested	Staff Adjustment	Staff Recommended
Contract Labor	\$28,457	\$(14,050)	\$14,407
Transportation	3,971	(1,108)	2,863
Employee benefits	13,788	(6,000)	7,788
Professional Services	1,675	(163)	1,513
Insurance	2,546	(589)	1,957
Rate Case Expense	1,794	(1,794)	0
Miscellaneous	7,031	(1,035)	5,996
Federal Income Tax	1,803	(1,003)	800
Depreciation	10,527	(5,400)	5,127
Return	11,004	(5,682)	5,322
Total adjustments to Cost of Service		\$(36,825) <sup>3</sup>	

<sup>1</sup> 16 TAC § 24.3(33)

<sup>2</sup> 16 TAC § 24.3(71)

<sup>3</sup> Attachment DL-3, Bates 29, Schedule I Revenue Requirement, Operations and Maintenance line, Staff adjustments column.



1 **Q. Please describe the employees and contract labor personnel claimed by Rio Concho.**

2  
3 A. Barbie Brunson (Ms. Brunson) is the only employee, and is manager, operator,  
4 bookkeeper and vice president. [REDACTED]  
5 [REDACTED] She completes payroll and regulatory reports, reads the meters as needed. She  
6 researches and consults with specialists for utility projects. Kevin Brunson is the  
7 executive director (president) of the utility and reviews all decision-making and is  
8 available during after-hours for emergency service calls; [REDACTED]  
9 [REDACTED]  
10 provided meter reading during the test year. Mr. Randal Manus provides consulting  
11 services.

12 **Q. Please explain the recommended adjustment to contract labor.**

13 A. I recommend a reduction of [REDACTED] for Kevin Brunson's (Mr. Brunson) contract  
14 labor, and (2) a reduction of \$815 in the proposed known and measurable increase in  
15 meter reading expense.

16 **Q. Please explain the recommended adjustment to Kevin Brunson's contract labor**  
17 **payments.**

18 A. The utility is run by Ms. Brunson, with minimal assistance. I recommend the affiliated  
19 contract labor expense for Mr. Brunson be reduced to \$3,600. All of the functions  
20 performed by Mr. Brunson with represented by the application for this position, including  
21 the backup operations, can be provided be provided by Ms. Brunson, for whom I am  
22 recommending a full time salary. According to all documents provided, Mr. Brunson only

<sup>4</sup> Attachment DL-3, Bates 33.

<sup>5</sup> Attachment DL-3, Bates 33.

1 performed the backup function once during the test year. The reasonable and necessary  
2 level for this level of activity is \$3,600, given that there may be years when no back up is  
3 needed and years that more than one incident occurs. In my opinion, [REDACTED]  
4 for Mr. Brunson's services (duplicative management services and one back up incident  
5 per year) is excessive, unreasonable and not necessary for provision of water services for  
6 a utility of this size.

7 Rio Concho has one well site and 240<sup>7</sup> connections. A water operation of this size  
8 does not require a manager *and* an executive president to provide adequate service. In the  
9 open market, the utility would not survive competition if it paid for both positions, even  
10 at part-time for the executive. In my opinion, both positions are not reasonable and  
11 necessary to provide utility service. Ms. Brunson's salary plus a backup allowance of  
12 \$300 per month for emergency repairs is reasonable, necessary, and sufficient. In my  
13 opinion, any additional requested compensation for Mr. Brunson is duplicative, not  
14 reasonable and necessary. My experience in the water industry as an office  
15 manager/bookkeeper and partner leads me to conclude that operations of a 240  
16 connection water system with one well and one location do not require more than one full  
17 time position as long as meter reading and back up operations are allowed. I was office  
18 manager of a small water system with 80 connections. My partner, myself, and the  
19 operator would spend less than five days total between us (one day each plus two extra  
20 days shared) each month to run the business.

21 My recommendation is also in line with the majority of similar sized systems for  
22 which the Commission has received rate applications over the past year. My total

<sup>6</sup> Attachment DL-4, Bares 33.

<sup>7</sup> Application, page 8, Schedule 1-3.

recommended employee labor, contract work, and benefits for this system is \$63,763<sup>8</sup>.

Attachment DL-4 contains a quote for the operations of the system<sup>9</sup> [REDACTED]

[REDACTED]

[REDACTED] Although there are other office responsibilities that would be required in this contract situation, the majority of the responsibilities for the water system would be completed by the contractor. [REDACTED]

[REDACTED] The difference would easily pay for any other responsibilities such as monthly bookkeeping (excluding billing) and customer service, which are definitely not full time jobs for this system.

Regulation is intended to provide a force similar to competition in the monopolistic situation in which Rio Concho operates. The requested level of compensation to affiliates (Mr. and Ms. Brunson), including benefits, is higher than what would be allowed in a competitive market.

**Q. Is Mr. Brunson listed as a certified operator approved by the executive director of the TCEQ?**

**A.** No. I searched for Mr. Brunson's name in the Texas Commission on Environmental Quality's (TCEQ) licensing menu. I found "Barbie Brunson" but not "Kevin Brunson". Mr. Brunson has helped in an after-hours event affecting operations, but Ms. Brunson or another certified operator would be required to supervise anyway. It is reasonable for Mr. Brunson to assist with backup functions which must be supervised by a certified operator in accordance with 30 TAC § 290.46(e).

<sup>8</sup> Attachment DL-3, Bates 30, Schedule I(a).

<sup>9</sup> Attachment DL-3, Bates 37.

1  
2 **Q. Please explain the remaining \$815 reduction to contract labor.**

3 A. Rio Concho requested a known and measurable change in contract labor of \$1,470.

4 However, the only explanation provided by Rio Concho for the change was the increase  
5 to contract labor. Rio Concho's respond to Staff request for information number 1-6<sup>10</sup>  
6 indicating the contract labor paid for meter reading in the test year amount of [REDACTED]

7 [REDACTED]

8 [REDACTED] rather than \$1,470. No other explanation was  
9 provided for additional proposed increases. I therefore recommend a known and  
10 measurable change of \$655 rather than \$1,470 for the increase in contract labor with  
11 regard to meter reading.

12 **Q. How many offices do you recommend for a Class C utility with less than 250**  
13 **connections and one contained well site?**

14 A. One.

15 **Q. Have you ever seen a utility with less than 250 connections require more than one**  
16 **office?**

17 A. Only if it was part of a larger, Class A utility or a Class B utility with affiliates with well  
18 sites in separate locations. I have never seen a stand-alone system with less than 500  
19 connections be allowed more than one office in its cost of service.

20 **Q. Has Rio Concho requested two offices in its cost of service?**

21 A. Yes, located at the Brunson's home and onsite at the airport.  
22

**Q. What expenses are associated with these two offices?**

A. Rio Concho has not requested rent at the home office, but is requesting rent at the airport location, 419 Aviator Drive, Fort Worth, Texas. Rio Concho has provided comparative information for the office rent being charged which substantiates that the amounts being charged by the owner, as an affiliate, are reasonable. However, the determination of the number of offices also effects mileage and transportation (automobile expense). Rio Concho has claimed business miles for travel between the home office and the airport office. If the home office is not reasonable and necessary in providing water services, then the miles traveled to the airport are commuter miles.

**Q. Which office do you recommend be included in the cost of service?**

A. The "Water System Office" at 419 Aviator Drive, Fort Worth, Texas, onsite at the airport.

**Q. Why?**

A. For several reasons. First, the airport office is ideal for service to the customers and for operations and maintenance of the plant providing water service. It meets the requirements of 16 TAC § 24.81(d) which states: "Unless otherwise authorized by the Commission in response to a written request, each utility shall have an office in the county or immediate area (within 20 miles) of a portion of its utility service area in which it keeps all books, records, tariffs, and memoranda required by the Commission." Rio Concho claims "corporate offices" are Mr. and Ms. Brunson's home. The location is more than 20 miles from Rio Concho's facilities. In my opinion, this location is used for the convenience of the owners, not the utility's customers. Second, the home-office is not necessary or reasonable to provide utility service because all functions of the office could be completed at the airport office. Furthermore, a second office drives up the costs of

1 travel from a site that is not necessary for utility operations to a second site (the utility's  
2 facilities). The mileage between the "home office" and the utility's facilities is not  
3 business mileage, but commuting mileage. All miles from the Brunson's home to the  
4 airport are commuting miles. A substantial number of miles related to the disallowed  
5 vehicle in Ms. English's depreciation schedule are commuting miles. Generally,  
6 businesses do not pay the commuting miles of their employees (including automobile  
7 expenses, including maintenance, gas, insurance, etc.). The IRS also does not allow  
8 commuting miles to be included as business expenses.<sup>11</sup> Because Rio Concho only needs  
9 one office, these are commuting miles and should not be paid for by the customers, and  
10 the commuting miles are not reasonable and necessary for utility services. [REDACTED]

11 [REDACTED]<sup>12</sup> It is the employee's  
12 choice to live more than 20 miles from the place of employment.  
13

14 **Q. Please explain the recommended adjustment to transportation expense.**

15 A. I recommend a reduction in transportation expense of \$1,108. I base this  
16 recommendation on the above discussion of commuting miles included in the cost of  
17 service. Table 2 below is derived from Randal Manus's (Mr. Manus) testimony, page 15,  
18 lines 1 through 9 with the commuting miles removed. My calculations indicate that the  
19 vehicle is used for utility business for 5,301 miles out of 33,351<sup>13</sup> miles driven, or 15.9%  
20 of the total miles driven. Because the vehicle is used less than 50% for business, the IRS  
21

<sup>11</sup> Attachment DL-3, Bates 39, Internal Revenue Service Publication P463, page 15, *Commuting Expenses*.

<sup>12</sup> Attachment DL-3, Bates 40, Rio Concho Response to Staff RFI 1-9.

<sup>13</sup> Randy Manus direct, page 15-16.

mileage rate, which includes depreciation, insurance, repairs, tires, maintenance, gas and oil, is appropriate to use rather than actual expenses.

Table 2		
Staff Adjustment	Miles	Dollars
<b>Transportation Expenses</b>		
Mileage only allowed		
Route 1-3 times/week	0	
Route 2-2 times/week, 33 <sup>14</sup> miles x 52	3,432	
Route 3 (no change)	134.4	
Route 4-2 times/month x 12 times 37.7 <sup>15</sup>	904.8	
Route 5 (no change)	415	
Route 6 (no change)	415	
Total @ .54/mile (IRS rate for 2016) <sup>16</sup>	5,301.2	<b>\$2,863</b>
Requested Auto		<b>(3,971<sup>17</sup>)</b>
Recommended reduction		<b>1,108</b>

**Q. Please explain the recommended adjustment to employee benefits expense.**

A. I recommend a reduction of [REDACTED].

[REDACTED]. The employee benefits are excessive for one employee and a 240 connection system. Very few class C water utilities, if any, have requested rate increases at the Commission (or previously at the TCEQ) have asked for life insurance or retirement. Furthermore, a small business of this size would generally pay its retirement out of the profits of the utility. To be able to compete in an open market, the cost of including this level of benefits would likely drive the utility out of business. Furthermore, life insurance does not benefit the customers in this case. If the operator needed to be replaced, a proposal for operations has been provided in response to requests for information that

<sup>14</sup> Attachment DL-3, Bates 41, Google Maps, route 2.

<sup>15</sup> Attachment DL-3, Bates 43, Google Maps, route 4.

<sup>16</sup> Attachment DL-3, Bates 44, IRS mileage list.

<sup>17</sup> Application, page 6, line 8.

could replace the current operator.<sup>18</sup> Life insurance is not necessary for the provision of water service, although it is of benefit to the owners of the utility. Therefore, the cost should be borne by the owners.

**Q. Please explain the recommended adjustment to professional services expense.**

**A.** I recommend a reduction to professional services of [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Q. Please explain the recommended adjustment to miscellaneous expense.**

**A.** I recommend a reduction of \$1,035 to miscellaneous expense. This reduction includes

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

<sup>18</sup> Attachment DL-3, Bates 37, Bid on operations.

<sup>19</sup> Attachment DL-3, Bates 52, Invoice for tax return.

<sup>20</sup> Attachment DL-3, Bates 67, Depreciation page of tax return.

<sup>21</sup> Attachment DL-3, Bates 78, Account ledger - clothing

<sup>22</sup> Attachment DL-3, Bates 79, Account ledger - memberships.



1 **Q. Please explain the recommended adjustment to federal income tax expense.**

2 A. I recommend a reduction to federal income taxes consistent with all the changes in the  
3 cost of service and the resulting change on the normalized tax calculation. The  
4 recommended reduction is \$1,003 and the tax calculation is included in Attachment DL-  
5 3, Schedule I(c).

6 **V. INVESTED CAPITAL/RATE BASE AND RETURN ADJUSTMENTS**

7 **Q. What is invested capital, or rate base?**

8 A. Invested capital, or rate base, is the prudent investment of owners of a utility. The  
9 components of invested capital are listed in 16 TAC § 24.31(c)(2). The list includes  
10 utility plant used and useful less accumulated depreciation, reasonable working capital  
11 allowance or cash working capital, reasonable prepayments, construction work in  
12 progress in certain cases, and post-test year adjustments if certain.

13  
14 **Q. How is return on invested capital calculated?**

15 A. For purposes of the revenue requirement, the return on invested capital is simply the  
16 appropriate rate of return times the invested capital, or rate base.

17  
18 **Q. Please explain the recommended adjustment to return on invested capital.**

19 A. I recommend that \$5,322 be included in the revenue requirement for return on invested  
20 capital. My calculation for the return dollars is the total invested capital of \$78,723 times  
21 the rate of return recommended by Mr. Novak of 6.76%, or \$5,322. My recommendation

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<sup>23</sup> Attachment DL-3, Bates 80, Account ledger, travel and entertainment.

<sup>24</sup> Attachment DL-3, Bates 86, Receipt for travel

would decrease the Applicant's return on invested capital by \$5,682. The decrease is a result of Mr. Novak' adjustments to the weighted average cost of capital, changes in net plant (for purposes of calculating return in this case) by Ms. English, and my adjustments to invested capital which are explained in this testimony.

**Q. What is your recommended rate base or invested capital?**

A. I recommend invested capital base of \$78,723 which includes the components as follows in Table 3.

Table 3. Adjustments to Invested Capital				
		Staff Recommended	Staff adjustments	Rio Concho Requested <sup>25</sup>
1	Plant in Service-original cost	\$180,053	(30, 529)	210,582
2	Accumulated depreciation	(113,622)	10,647	(124,268)
3	Cash Working Capital	12,291	(3,176)	15,467
4	Invested Capital	78,723	(23,023)	\$101,781

**Please indicate which of the components in Table 3 are recommended by Ms. English and will be described in her testimony, and which components you will discuss.**

A. Staff recommended plant in service-original cost and accumulated depreciation (lines 1 and 2) will be addressed by Ms. English. I will discuss cash working capital and invested capital (lines 3 and 4).

**Q. What is cash working capital?**

A. Cash working capital, or working cash allowance, is added to or subtracted from rate base to reflect the potential of paying bills prior to, or after, the revenues are collected that

<sup>25</sup> Original Application, page 31. The amended cost of service in Mr. Manus' testimony had no supporting schedules

1 match the period, usually monthly, in which the related bills are paid. Put another way,  
2 the working capital cycle is the amount of time it takes to turn receivables and current  
3 liabilities into cash. The longer the cycle, the longer a business is tying up capital without  
4 earning a return on it. Cash working capital is the amount of money tied up because of  
5 this cycle. However, it is possible for the cycle to be negative. In other words, the  
6 revenues are collected prior to the current liabilities being due. In this case, cash working  
7 capital would be a deduction from the rate base.

8 **Q. Please explain your adjustment to cash working capital shown previously in the**  
9 **testimony on Table 3, line 3.**

10 A. The recommended changes to cash working capital (working capital) are due to flow  
11 through calculations because of recommended changes to the operations and maintenance  
12 expense. For Rio Concho, I recommend that the simple ratio of 1/8 of operations and  
13 maintenance be used for cash working capital. Rio Concho is a Class C utility, and 16  
14 TAC § 24.31(c)(2)(C)(iii)(II) determines this ratio for a Class C utility. For large electric  
15 utilities, a lead-lag study is required. In this case, the calculation produces a cash working  
16 capital of 1.8 times \$98,331, or \$12,291 based on my recommended changes to  
17 operations and maintenance expense (O&M), or a reduction from the requested amount of  
18 \$3,176.

19 **VI. RATE CASE EXPENSE**

20 **Q. What is the "51% rule" with regard to rate case expense for a water or sewer**  
21 **utility?**

22 A. 16 TAC § 24.33(b) states that "a utility may not recover any rate-case expenses if the  
23 increase in revenue generated by the just and reasonable rate determined by the

commission after a contested case hearing is less than 51% of the increase in revenue that would have been generated by a utility's proposed rate."

**Q. What is 51% of the increase in revenue that would have been generated by a Rio Concho's proposed rate?**

**A.** The equation I would use for analysis of the 51% rule follows:

$A = 51\% \times (R - P)$  where,

A = amount of revenue increase needed to meet the 51% rule;

R = revenues at the requested rates;

P = revenues produced by the previously approved rates; and,

$(R - P)$  = increase in revenue that would have been generated by a utility's proposed rate.

**Q. Please explain how the 51% test is applied.**

**A.** If the commission's approved rates in this case produce a revenue increase less than "A", Staff's recommended rate case recovery would be zero in accordance with the rule. If the revenue increase was equal to or more than "A", reasonable and necessary rate case expense would be recommended by Staff based on review of invoices for expenses incurred.

**Q. Please explain how you calculate "R", or revenues at the requested rates.**

**A.** The calculation of the revenues that Rio Concho's requested rates produce follows:

- Base rate:  $\$39.75^{26}$ /month times  $243^{27}$  connections times 12 months equals \$115,911.
- Gallonage:  $4,662^{28}$  times  $\$7.67^{29}$  per 1,000 gallons equals \$35,758.
- Total revenue at requested rates: \$115,911 plus \$35,758 equals \$151,669.

<sup>26</sup> DL-3, Bates 87, copy of notice included in Application.

<sup>27</sup> Application, page 8, column F.

<sup>28</sup> Application, page 11, line 4, column A, in 1,000 gallons

<sup>29</sup> DL-3, Bates 87, copy of notice included in the Application.

1  
2 **Q. What number do you begin with to determine the increase in revenues?**

3 A. I would begin with "P", or the revenues produced by the previously approved rates and I  
4 would use re-stated revenues.

5 **Q. Why would you not use actual revenues collected?**

6 A. The test year contains over-collections of revenues from a previous, settled rate case  
7 where the settled rates were less than the noticed (collected) rates in that case. No refunds  
8 were issued for over-collections in accordance with the settlement agreement. Therefore,  
9 the collected revenues would over-state the beginning number. Revenues must be  
10 restated.

11 **Q. Please provide your calculation of "P", restated revenues, or the revenues produced**  
12 **by the previously approved rates.**

13 A. Rio Concho's tariff from the previous rate case (Docket No. 43728) attached to an order  
14 issued on December 18, 2015 contained the following rates: \$31 monthly minimum base  
15 rate including zero gallons and \$5.50 per 1,000 gallons used.<sup>30</sup> Usage for the test year was  
16 4,662,000 gallons. Average number of connections for the test year is 243. Therefore,  
17 "P", or restated test year revenues is calculated as follows:

- 18 • Base rate: \$31/month times 243 connections times 12 months equals \$90,396.
- 19 • Gallonage: 4,662 times \$5.50 per 1,000 gallons equals \$25,641.
- 20 • Total restated revenues: \$90,396 plus \$25,641 equals \$116,037.

21 **Q. What is your final calculation of "A"?**

22 A. The calculation of "A" would be 51% times (\$151,699 minus \$116,037) equals **\$18,188**.

23  

---

<sup>30</sup> Attachment DL-3, Bates 28, copy of tariff page from final order for Docket No. 43728.

Revenues at the requested rates are \$151,699 (R) and revenues at the previously approved rates (P) are \$116,037.

**Q. Therefore, what is your conclusion?**

A. I therefore conclude that if the Commission approves a revenue requirement less \$133,511 (\$151,699 minus \$18,188), I would recommend that Rio Concho not recover any rate case expense from the customers. If the commission approves a rate that generates equal to or more \$133,511, I would recommend that the reasonable and necessary expenses as requested and supported by documentation be recovered from the customers through a surcharge over two years.

**VII. SUMMARY OF RECOMMENDATIONS**

**Q. Please summarize your recommendations.**

A. I recommend a cost of service of **\$114,272** less other revenues of **\$2,336** resulting in **\$111,936** to be recovered through Ms. English's rate design. I recommend return of **\$5,322** included in my cost of service and total invested capital of **\$78,723**.

At this time, no invoices have been provided by the utility for rate case expense. Therefore, my current recommendation for rate case expense would be zero, subject to change with filing of appropriate invoices and analysis of the 51% rule. Because of the size of the utility, the small number of connections and the size of rate case expense, I would recommend a per-connection surcharge for rate case expense over a two year period. Therefore, collections would end after 24 months or at the point in time when the total approved amount is collected from customers, whichever is earlier.

1 **Q. Does this conclude your direct testimony?**

2 A. Yes. I reserve the right to supplement this testimony during the course of the proceeding  
3 as new evidence is presented.  
4  
5

# ATTACHMENT DL-1

Application of Rio Concho Aviation for a Rate/Tariff Change

SOAH Docket No. 473-16-3831.WS

PUC Docket No. 45720



**Debi Loockerman, CPA**  
**Professional Experience**

**Manager, Water Rates Analysis (5/1/15 to current)**

**Public Utility Commission of Texas**

- Manage programs and activities related to water and sewer rate program. Oversee staff engaged in rulemaking projects and contested cases.
- Recommend changes to program area and develop procedures for new law and rule implementation.
- Perform highly advanced rate making, financial, and managerial work including reviews of rate and tariff change applications, rate appeals, and financial and managerial reviews of water and sewer utility providers.
- Managed rule making projects and revise forms for rate case submissions.
- Review applications and provide expert witness testimony in rate cases, and certificate of convenience and necessity cases.

**Financial Examiner IV**

**Public Utility Commission of Texas (1/14-5/15)**

- Provided expert witness testimony for electric utility rate making proceedings.
- Reviewed, analyze, and make recommendations on cost of service issues and rate treatment issues in electric rate proceedings.
- Provided guidance and knowledge for the transfer of water utility rate regulation from the TCEQ to the PUC.

**Auditor V – Financial Review and Rate Analysis**

**Texas Commission on Environmental Quality (6/10-12/13)**

- Reviewed, analyzed and prepared comprehensive reports of complex business plans and/or financial, managerial and technical capacity information for public water systems and retail public water or sewer utilities.
- Provided customer service and utility assistance for public water systems and retail public water or sewer utilities in developing business plans; financial, managerial, and technical information; and in following the strategies set forth in the plans.
- Assisted in the development of program policies, procedures, and rules for the review of complex business plans or financial and managerial information submitted by public water systems and/or retail public water or sewer utilities.
- Provided assistance, gave professional advice and/or review and process rate/tariff change applications submitted by utilities for approval.
- Assisted with staff training, staff development and coordination of work assignments regarding business plans and financial, managerial and technical review for public water systems and/or retail water or sewer utilities.
- Provided expert oral and written testimony and present information on cost of providing water service and the financial and managerial position of utilities.

**Auditor V**

**Texas Commission on Environmental Quality (11/08 through 6/10)**

- Reviewed and analyzed audited financial statements of Districts for regulatory compliance and preparation in accordance with generally accepted accounting principles.
- Prepared and implemented procedures for audit processing.
- Special projects, including assistance with legislative questions and analysis in the districts arena.

**Owner, Debi Loockerman CPA dba Debi Carlson CPA(7/97 through 6/08)**

- Provided consulting services and expert witness testimony in the rate making arena.
- Implemented accounting systems, including utility billing systems for privately owned water systems in Texas.
- Reviewed and analyzed financial statements of water utility companies to determine internal control issues and sufficiency of accounting procedures and ratemaking procedures.
- Income tax and monthly accounting services.

**B & D Environmental, Inc. (7/97 through 06/08)**

**Partner/Controller**

- Prepared and defended costs of service for clients through the regulatory process for privately owned utilities.
- Worked with clients to negotiate the regulatory process to successfully obtain rate increases.
- Provided expert witness testimony in several cases and assisted in negotiation settlements for rate cases throughout this period.
- Prepared internal financial statements and tax returns.
- Managed cash flow and all tax reporting requirements including payroll.
- Provided billing, monthly statements, internal accounting and reports, accounts payable and receivable for water systems.

**Senior Rate Analyst, Texas Natural Resource Conservation Commission (11/89 through 7/97)**

- Analyzed rate filings by private and publicly owned utilities to determine the cost of providing retail and wholesale water and sewer service.
- Prepared written and oral expert witness testimonies on wholesale and retail water and sewer rate methodologies in administrative hearings proceedings.
- Assisted in mediating informal rate hearings using effective oral and written communication skills, and negotiated agreements. Most agreements included utility rate increases and improved utility service issues.
- Designed a regulatory accounting system for small public water and wastewater utilities to enhance uniformity in accounting, viability determination, and compliance with regulatory requirements.

**Accounting Manager, Service Life and Casualty Insurance (11/87 through 8/89)**

- Assisted the chief financial officer in the supervision of four staff members.
- Interviewed, selected and trained new personnel.
- Prepared reconciliations between cash accounts, payroll accounts, and pension plan accounts and the general ledger.
- Prepared month end adjusting entries and year end adjusting entries for general ledger.
- Prepared and analyzed internal financial statements under supervision of the chief financial officer.
- Reviewed annual regulatory filings.

**Senior Accountant, Eugene McCartt, C.P.A. (3/85 through 11/87)**

- Prepared monthly financial statements for all write up clients.
- Prepared individual, corporate, not for profit, and partnership tax returns.
- Communicated extensively with clients during all phases of work.

**Education**

Bachelor of Business Administration issued from the University of Texas at Austin in 1984, major in Accounting.

# **ATTACHMENT DL-2**

Application of Rio Concho Aviation for a Rate/Tariff Change

SOAH Docket No. 473-16-3831.WS

PUC Docket No. 45720

**Debi Loockerman CPA**  
**Public Utility Commission of Texas (PUC)**  
**List of Previous Testimonies and filings**

**Written Testimony**

<b><u>Docket</u></b>	<b><u>Company</u></b>	<b><u>Subject</u></b>
PUC Docket 45570	Monarch Utilities I, L.P.	Revenues, Gain on Sale
PUC Docket 44809	Quadvest, LP	Cost of Service
PUC Docket 44657	Interim La Ventana	Financial/Managerial capability
PUC Docket 43695	Southwestern Public Service Company	Property tax
PUC Docket 42469	Lone Star Transmission	Support of Stipulation
SOAH 582-12-6250	BFE Water Company	Cost of Service
SOAH 582-08-2863	Lower Colorado River Authority	Cost of Service
SOAH 582-08-4353	Interim-La Ventana acquisition	Financial/Managerial ability
TCEQ 30077-R	Highsaw Water Corp	Cost of Service
TCEQ 30089-R	Technology/Hydraulics	Cost of Service
TCEQ 9152-A	City of Point Blank	Cost of Service
TCEQ 8819-R	Oakridge Water Co.	Cost of Service
TCEQ 9271-A	City of Lewisville,	Cost of Service
TCEQ 9300-W	Evant Water Supply Corp	Cost of Service
TCEQ 8496-W	City of Winters	Cost of Service
TCEQ 8479-R	Engel Utility Company	Cost of Service

**Memoranda in Lieu of Testimony**

<b><u>PUC Docket</u></b>	<b><u>Company</u></b>	<b><u>Subject</u></b>
42104	AEP Texas Central Company	Interim Wholesale Trans. Rate
42133	Sharyland Utilities	Interim Wholesale Trans. Rate
42134	Electric Transmission Texas	Interim Wholesale Trans. Rate
42181	Texas-New Mexico Power	Interim Wholesale Trans. Rate
42200	Cross Texas Transmission	Interim Wholesale Trans. Rate

**Other testimony and applications**

While affiliated with B & D Environmental, Inc. I prepared cost of service studies and revenue requirements for the following entities and submitted rate/tariff change applications, along with my partners, to the TCEQ or predecessor agencies:

- Patrick C. King, Receiver for Lamar Water Supply Corp
- Greenwood Water Corporation (written testimony)
- Brighton Water Systems, Inc. dba Wise Service Company
- Country Terrace Water Company, Inc.
- Midway Water Utilities, Inc.
- Cindy Riley
- North Orange Water & Sewer, LLC (written testimony)
- Tapatio Springs Services Company & Kendall County Utility Company
- P & B Water Corporation
- Decker Utilities (written testimony)
- Bret W. Fenner, Receiver for Twin Creek Park Water System
- Bret W. Fenner, Receiver for Bertram Woods Water System
- Bret Fenner, Receiver for High Sierra Water System

# **ATTACHMENT DL-3**

Application of Rio Concho Aviation for a Rate/Tariff Change

SOAH Docket No. 473-16-3831.WS

PUC Docket No. 45720

Public Utility Commission of Texas  
Rio Concho Aviation  
PUC Docket No. 45720  
Test Year from 1/1/2015 to 12/31/2015

**SCHEDULE I - REVENUE REQUIREMENT**

	TEST PERIOD PER COMPANY (a)	COMPANY ADJUST (b)	COMPANY TEST YEAR (c)=(a)+(b)	STAFF ADJUST (d)	STAFF TEST YEAR (e)=(c)+(d)
Operations and Maintenance	\$110,297	\$12,773	\$123,070	-\$24,739	\$98,331
Depreciation and Amortization	\$10,527		\$10,527	-\$5,400	\$5,127
Other Taxes	\$4,368	\$325	\$4,693	\$0	\$4,693
Federal Income Taxes		\$1,798	\$1,803	-\$1,003	\$800
Return	-\$9,155	\$20,159	\$11,004	-\$5,682	\$5,322
Revenue Requirement	\$116,037	\$35,055	\$151,097	-\$36,825	\$114,272
Other Revenues - Taps, Recon, late fee, Etc.	-\$3,012	-\$2,642	-\$2,336	\$0	-\$2,336
Base Rate Revenue	\$113,025	\$32,413	\$148,761	-\$36,825	\$111,936
Base Rate Revenue Deficiency			\$0		-\$1,089

Public Utility Commission of Texas  
Rio Concho Aviation  
PUC Docket No. 45720  
Test Year from 1/1/2015 to 12/31/2015

**SCHEDULE I(a) - OPERATIONS & MAINTENANCE**

	TEST PERIOD PER COMPANY (a)	COMPANY ADJUST (b)	COMPANY TEST YEAR (c)=(a)+(b)	STAFF ADJUST (d)	STAFF TEST YEAR (e)=(c)+(d)
PURCHASED WATER	0	0	0		0
POWER EXP-PRODUCTION ONLY	3,048		3,048		3,048
OTHER VOLUME RELATED EXP	1,620		1,620		1,620
EMPLOYEE LABOR	41,568		41,568		41,568
MATERIALS	3,515		3,515		3,515
CONTRACT WORK	26,987	1,470	28,457	-14,050	14,407
TRANSPORTATION EXPENSES	3,283	688	3,971	-1,108	2,863
OTHER PLANT MAINTENANCE	0		0		0
OFFICE SALARIES			0		0
MANAGEMENT SALARIES			0		0
EMPLOYEE PENSIONS & BENEFITS	6,360	7,428	13,788	-6,000	7,788
PURCHASED POWER-OFFICE ONLY			0		0
BAD DEBT EXPENSE			0		0
OFFICE SERVICES & RENTALS	6,000		6,000	0	6,000
OFFICE SUPPLIES & EXPENSES	7,462		7,462		7,462
PROFESSIONAL SERVICES	475	1,200	1,675	-163	1,513
INSURANCE	2,546		2,546	-589	1,957
REGULATORY EXP (RATE CASE)	227	1,567	1,794	-1,794	0
REGULATORY EXPENSE (OTHER)	175	420	595		595
MISCELLANEOUS	7,031		7,031	-1,035	5,996
<b>TOTAL</b>	<b>110,297</b>	<b>12,773</b>	<b>123,070</b>	<b>-24,739</b>	<b>98,331</b>

**SCHEDULE I(b) - OTHER TAXES**

	TEST YEAR PER COMPANY (a)	COMPANY ADJUST (b)	COMPANY TEST YEAR (c)=(a)+(b)	STAFF ADJUST (d)	STAFF TEST YEAR (e)=(c)+(d)
AD VALOREM TAXES			0		0
PAYROLL TAXES			0		0
OTHER TAXES-MISC	4,368	325	4,693		4,693
NON-REVENUE RELATED	4,368	325	4,693	0	4,693
TWC ASSESSMENT			0		0
REVENUE RELATED TAXES	0	0	0		0
<b>TOTAL OTHER TAXES</b>	<b>4,368</b>	<b>325</b>	<b>4,693</b>	<b>0</b>	<b>4,693</b>

**SCHEDULE I(c) - FEDERAL INCOME TAXES**

REVENUE REQUIREMENT	\$114,272
LESS:	
OPERATIONS AND MAINTENANCE	-\$98,331
DEPRECIATION AND AMORTIZATION	-\$5,127
OTHER TAXES	-\$4,693
INTEREST EXPENSE	-\$789
TAXABLE INCOME	\$5,334
TAXES @ FACTOR :	0.15
SUB-TOTAL	\$800
LESS:	
SURTAX EXEMPTION :	\$0.00
FEDERAL INCOME TAXES	\$800

Public Utility Commission of Texas  
 Rio Concho Aviation  
 PUC Docket No. 45720  
 Test Year from 1/1/2015 to 12/31/2015

**SCHEDULE I(e) - INVESTED CAPITAL & RETURN**

	COMPANY AMOUNT (a)	STAFF ADJUST (b)=(c)-(a)	STAFF AMOUNT (c)
PLANT IN SERVICE	210,582	-30,529	180,053
ACCUMULATED DEPRECIATION	\$124,268	-10,647	113,622
DCIAC			0
NET PLANT	86,314	-19,882	66,432
WORKING CASH ALLOWANCE	\$15,467.18	-3,176	12,291
MATERIALS AND SUPPLIES	\$0.00	0	
CUSTOMERS DEPOSITS		0	
INVESTMENT TAX CREDITS		0	
TOTAL INVESTED CAPITAL	101,781	-23,058	78,723
RATE OF RETURN	10.81%	-4.05%	6.76%
RETURN	11,004	-5,682	5,322



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the residence and another work location in the same trade or business, regardless of whether the work is temporary or permanent and regardless of the distance.

**Illustration of transportation expenses.** *Figure B*, earlier, illustrates the rules that apply for deducting transportation expenses when you have a regular or main job away from your home. You may want to refer to it when deciding whether you can deduct your transportation expenses.

**Temporary work location.** If you have one or more regular work locations away from your home and you commute to a temporary work location in the same trade or business, you can deduct the expenses of the daily round-trip transportation between your home and the temporary location, regardless of distance.

If your employment at a work location is realistically expected to last (and does in fact last) for 1 year or less, the employment is temporary unless there are facts and circumstances that would indicate otherwise.

If your employment at a work location is realistically expected to last for more than 1 year or if there is no realistic expectation that the employment will last for 1 year or less, the employment is not temporary, regardless of whether it actually lasts for more than 1 year.

If employment at a work location initially is realistically expected to last for 1 year or less, but at some later date the employment is realistically expected to last more than 1 year, that employment will be treated as temporary (unless there are facts and circumstances that would indicate otherwise) until your expectation changes. It will not be treated as temporary after the date you determine it will last more than 1 year.

If the temporary work location is beyond the general area of your regular place of work and you stay overnight, you are traveling away from home. You may have deductible travel expenses as discussed in *chapter 1*.

**No regular place of work.** If you have no regular place of work but ordinarily work in the metropolitan area where you live, you can deduct daily transportation costs between home and a temporary work site outside that metropolitan area.

Generally, a metropolitan area includes the area within the city limits and the suburbs that are considered part of that metropolitan area.

You cannot deduct daily transportation costs between your home and temporary work sites within your metropolitan area. These are nondeductible commuting expenses.

**Two places of work.** If you work at two places in one day, whether or not for the same employer, you can deduct the expense of getting from one workplace to the other. However, if for some personal reason you do not go directly from one location to the other, you cannot deduct more than the amount it would have cost you to go directly from the first location to the second.

Transportation expenses you have in going between home and a part-time job on a day off

from your main job are commuting expenses. You cannot deduct them.

**Armed Forces reservists.** A meeting of an Armed Forces reserve unit is a second place of business if the meeting is held on a day on which you work at your regular job. You can deduct the expense of getting from one workplace to the other as just discussed under *Two places of work*.

You usually cannot deduct the expense if the reserve meeting is held on a day on which you do not work at your regular job. In this case, your transportation generally is a nondeductible commuting expense. However, you can deduct your transportation expenses if the location of the meeting is temporary and you have one or more regular places of work.

If you ordinarily work in a particular metropolitan area but not at any specific location and the reserve meeting is held at a temporary location outside that metropolitan area, you can deduct your transportation expenses.

If you travel away from home overnight to attend a guard or reserve meeting, you can deduct your travel expenses. These expenses are discussed in *chapter 1*.

If you travel more than 100 miles away from home in connection with your performance of services as a member of the reserves, you may be able to deduct some of your reserve-related travel costs as an adjustment to gross income rather than as an itemized deduction. For more information, see *Armed Forces Reservists Traveling More Than 100 Miles From Home* under *Special Rules*, in chapter 6.

**Commuting expenses.** You cannot deduct the costs of taking a bus, trolley, subway, or taxi, or of driving a car between your home and your main or regular place of work. These costs are personal commuting expenses. You cannot deduct commuting expenses no matter how far your home is from your regular place of work. You cannot deduct commuting expenses even if you work during the commuting trip.

**Example.** You sometimes use your cell phone to make business calls while commuting to and from work. Sometimes business associates ride with you to and from work, and you have a business discussion in the car. These activities do not change the trip from personal to business. You cannot deduct your commuting expenses.

**Parking fees.** Fees you pay to park your car at your place of business are nondeductible commuting expenses. You can, however, deduct business-related parking fees when visiting a customer or client.

**Advertising display on car.** Putting display material that advertises your business on your car does not change the use of your car from personal use to business use. If you use this car for commuting or other personal uses, you still cannot deduct your expenses for those uses.

**Car pools.** You cannot deduct the cost of using your car in a nonprofit car pool. Do not include payments you receive from the passengers in your income. These payments are considered reimbursements of your expenses. However, if you operate a car pool for a profit, you must include payments from passengers in your income. You can then deduct your car expenses (using the rules in this publication).

**Hauling tools or instruments.** Hauling tools or instruments in your car while commuting to and from work does not make your car expenses deductible. However, you can deduct any additional costs you have for hauling tools or instruments (such as for renting a trailer you tow with your car).

**Union members' trips from a union hall.** If you get your work assignments at a union hall and then go to your place of work, the costs of getting from the union hall to your place of work are nondeductible commuting expenses. Although you need the union to get your work assignments, you are employed where you work, not where the union hall is located.

**Office in the home.** If you have an office in your home that qualifies as a principal place of business, you can deduct your daily transportation costs between your home and another work location in the same trade or business. (See Publication 587, *Business Use of Your Home*, for information on determining if your home office qualifies as a principal place of business.)

**Examples of deductible transportation.** The following examples show when you can deduct transportation expenses based on the location of your work and your home.

**Example 1.** You regularly work in an office in the city where you live. Your employer sends you to a 1-week training session at a different office in the same city. You travel directly from your home to the training location and return each day. You can deduct the cost of your daily round-trip transportation between your home and the training location.

**Example 2.** Your principal place of business is in your home. You can deduct the cost of round-trip transportation between your qualifying home office and your client's or customer's place of business.

**Example 3.** You have no regular office, and you do not have an office in your home. In this case, the location of your first business contact inside the metropolitan area is considered your office. Transportation expenses between your home and this first contact are nondeductible commuting expenses. Transportation expenses between your last business contact and your home are also nondeductible commuting expenses. While you cannot deduct the costs of these trips, you can deduct the costs of going from one client or customer to another.

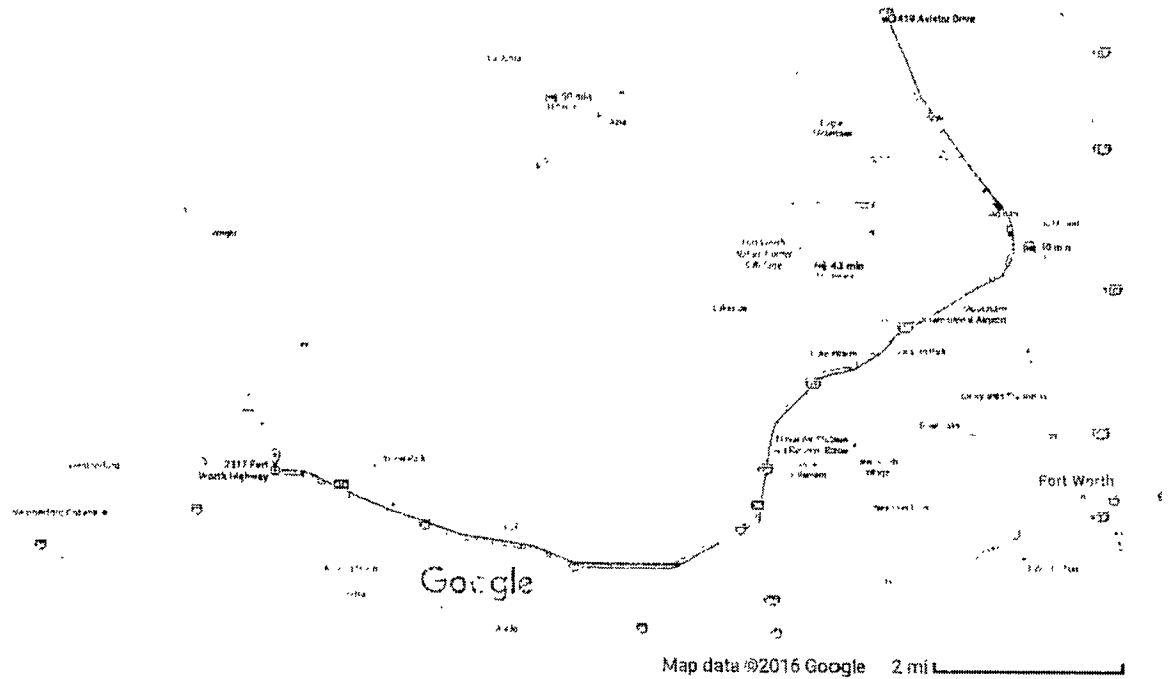


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Google Maps

419 Aviator Drive, Fort Worth, TX 76179 to 2817 Fort Worth Highway Drive 33.0 miles, 40 min

Worth Highway



via I-820 W

40 min

37 min without traffic

33.0 miles

This route has the shortest travel time.



via I-20 W

43 min

40 min without traffic

33.0 miles ✓



via S Farm to Market Rd 730

50 min

47 min without traffic

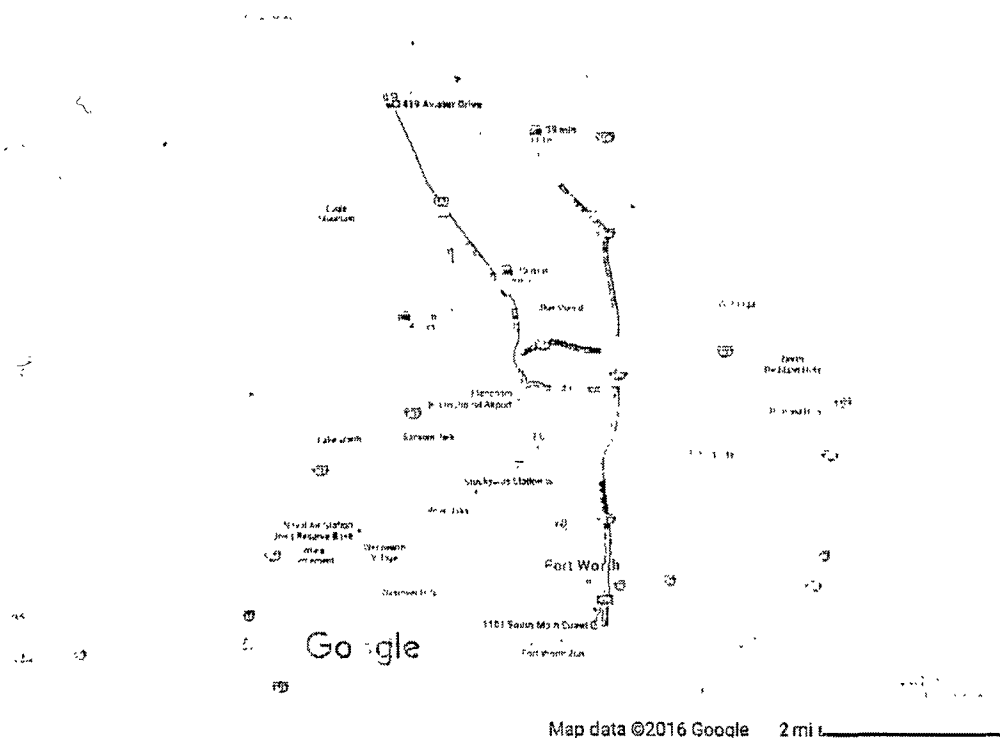
34.0 miles

Route 2

Google Maps

419 Aviator Drive, Fort Worth, TX 76179 to 1101  
South Main Street

Drive 18.8 miles, 36 min



via US-287 BUS S/N Saginaw Blvd and I-35W S

36 min

29 min without traffic

18.8 miles

The traffic data is not available for this route.



via US-287 S/US-81 S and I-35W S

39 min

22 min without traffic

19.3 miles



via I-35W S

40 min

29 min without traffic

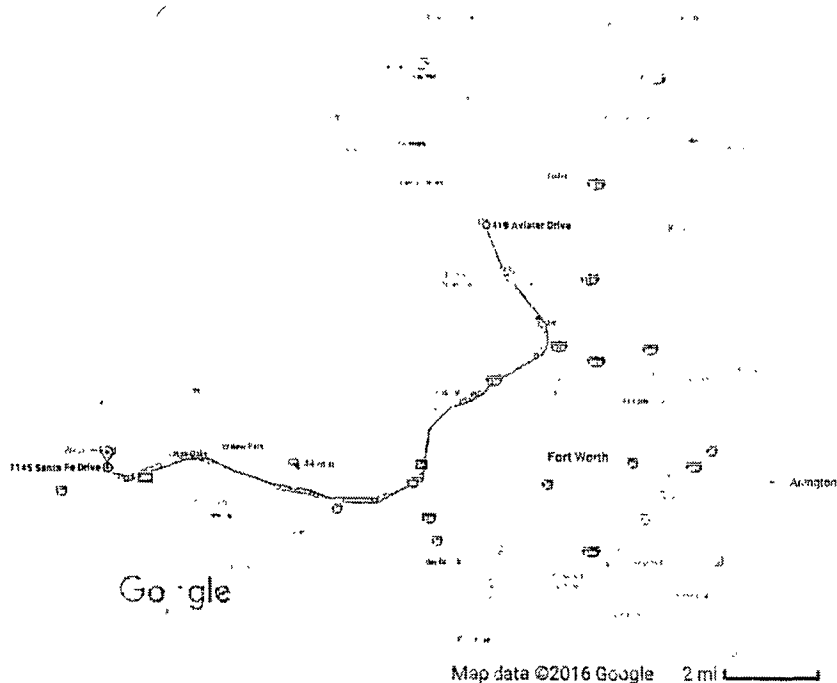
20.4 miles

Route 3

Google Maps

419 Aviator Drive, Fort Worth, TX 76179 to 1145  
Santa Fe Drive, Weatherford, TX 76086

Drive 37.7 miles, 44 min



via I-820 W and I-20 W

44 min

41 min without traffic

37.7 miles ✓



via FM 51 S

59 min

53 min without traffic

42.7 miles

Route 4

## 2016 IRS Mileage Rates:

- 54 cents/mile driven, **BUSINESS**
- 19 cents/mile driven, **MEDICAL or MOVING**
- 14 cents/mile driven, **CHARITABLE service**

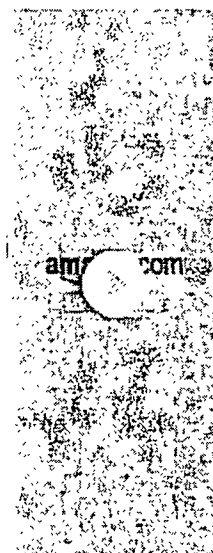
Helpful? Please consider supporting this site by clicking an Amazon.com link at right!  
(don't worry, you don't have to actually buy anything)

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Year:	Business	Medical or Moving	Charitable Service
2016 Rates	54 cents/mile	19 cents/mile	14 cents/mile
2015 Rates	57.5 cents/mile	23 cents/mile	14 cents/mile
2014 Rates	56 cents/mile	23.5 cents/mile	14 cents/mile
2013 Rates	56.5 cents/mile	24 cents/mile	14 cents/mile
2012 Rates	55.5 cents/mile	23 cents/mile	14 cents/mile
2011 Rates, 7/1-12/31	55.5 cents/mile	23.5 cents/mile	14 cents/mile
2011 Rates, 1/1-6/30	51 cents/mile	19 cents/mile	14 cents/mile
2010 Rates	50 cents/mile	16.5 cents/mile	14 cents/mile
2009 Rates	55 cents/mile	24 cents/mile	14 cents/mile
2008 Rates, 7/1-12/31	58.5 cents/mile	27 cents/mile	14 cents/mile
2008 Rates, 1/1-6/30	50.5 cents/mile	19 cents/mile	14 cents/mile
2007 Rates	48.5 cents/mile	20 cents/mile	14 cents/mile
2006 Rates	44.5 cents/mile	18 cents/mile	14 cents/mile

More information available at the [Internal Revenue Service](http://www.irs.gov) web site.

A time-saving reference site © 2016 by [Christopher Maxwell](http://www.currentmileagerate.com/)



[Amazon.com](http://Amazon.com)

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# Google Map Developers

not associated with google maps

## Distance From To: Calculate distance between two addresses, cities, states, zipcodes, or locations

Enter a city, a zipcode, or an address in both the **Distance From** and the **Distance To** address inputs. Click Calculate Distance, and the tool will place a marker at each of the two addresses on the map along with a line between them. The distance between them will appear just above the map in both miles and kilometers. The tool is useful for estimating the mileage of a flight, drive, or walk. Can easily determine the distance between 2 cities as well.

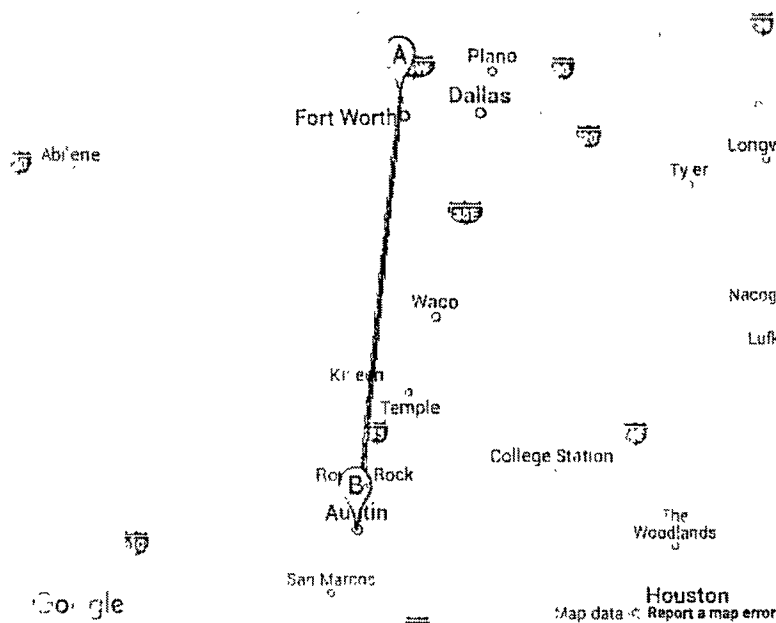
Distance From: 76179

Distance To: 78701

[Calculate Distance](#)

Straight line distance: 180.36 miles , 290.26 kilometers (km) , 952289 feet , 290258 meters

Driving distance: 199.50 miles , 321.06 kilometers (km) , 1053356 feet , 321063 meters



Google

You can share or return to this by using the link below

[http://www.mapdevelopers.com/distance\\_from\\_to.php?&from=76179&to=78701](http://www.mapdevelopers.com/distance_from_to.php?&from=76179&to=78701)

## Driving Directions A to B

[driving.directions.com](#)

Enter Address Or Location Get Turn-by-Turn Driving Directions

## Driving Directions & Maps

## Get Driving Directions

## A To B Driving Directions

## Austin Investors Club

[lifestylesunlimited.com/RealEstate](#)

Learn How To Retire In 5 Years Get Your \$300 Starter Kit For Free!

## Driving Directions A to B

## Driving Directions & Maps

## Get Driving Directions

## Other tools to help with distance questions

In addition to this tool we also offer a couple other tools that can help find the distance on a map. You can use the **mileage calculator** to compare the difference between driving or flying between 2 cities. If on the other hand you want to click multiple points on the map in order to find the distance of the entire line you can do that with the **distance calculator**. We are always trying to find better ways to provide you with the information you need. If you have a suggestion please let us know.

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# NOTICE OF PROPOSED RATE CHANGE -WATER

CURRENT RATES				PROPOSED RATES			
Monthly base rate including _____ 0 gallons				Monthly base rate including _____ 0 gallons			
Meter Size:				Meter Size:			
<b>RESIDENTIAL</b>				<b>RESIDENTIAL</b>			
5/8" or 3/4"	\$	31.00		5/8" or 3/4"	\$	39.75	
1"	\$			1"	\$		
1 1/2"	\$			1 1/2"	\$		
2"	\$			2"	\$		
3"	\$			3"	\$		
Other:	\$			Other:	\$		
<b>GALLONAGE CHARGE:</b>				<b>GALLONAGE CHARGE:</b>			
TIER	VOLUME	CHARGE per 1000 gals.		TIER	VOLUME	CHARGE per 1000 gals.	
Tier 1	0 to gals.	\$	5.50 /1000 gals.	Tier 1	0 to gals.	\$	7.67 /1000 gals.
Tier 2	to gals.	\$	/1000 gals.	Tier 2	to gals.	\$	/1000 gals.
Tier 3	to gals.	\$	/1000 gals.	Tier 3	to gals.	\$	/1000 gals.
Tier 4	to gals.	\$	/1000 gals.	Tier 4	to gals.	\$	/1000 gals.
Tier 5	to gals.	\$	/1000 gals.	Tier 5	to gals.	\$	/1000 gals.
<b>MISCELLANEOUS FEES</b>				<b>MISCELLANEOUS FEES</b>			
Tap Fee	\$	725.00		Tap Fee	\$	725.00	
Reconnect fee:				Reconnect fee:			
Non-payment	\$	25.00		Non-payment	\$	25.00	
				(Maximum - \$25.00)	\$	25.00	
Customer's Request	\$	25.00		Customer's Request	\$	50.00	
Transfer Fee	\$	15.00		Transfer Fee	\$	15.00	
Late Charge	\$	5.00		Late charge: (Indicate			
				either \$5.00 or 10%)	\$	5.00	
Returned Check Charge	\$	25.00		Returned Check Charge	\$	38.00	
Deposit				Deposit			
	\$	50.00		(Maximum \$50.00)	\$	50.00	
Meter test fee	\$	25.00		Meter test fee	\$	25.00	
				(Maximum - \$25.00)			

Regulatory Assessment of 1% is added to base rate and gallonage charges. Additional fees and meter sizes may be shown on a separate page.

If applicable, list any bill payment assistance programs to low income Ratepayers.



## SECTION 1.0 -- RATE SCHEDULE

### Section 1.01 - Rates

<u>Meter Size:</u>	<u>Monthly Minimum Charge</u> (Includes 0 gallons)	<u>Gallage Charge</u>
5/8" or 3/4"	<u>\$31.00</u>	<u>\$5.50 per 1,000 gallons</u>

Additional Pass Through Fee - applies to all gallonage used:

Northern Trinity Groundwater Conservation District fee of \$0.12 per 1,000 gallons to be added to charges above.

FORM OF PAYMENT: The utility will accept the following forms of payment:

Cash X Check X Money Order X Credit Card \_\_\_\_\_ Other (specify) \_\_\_\_\_

THE UTILITY MAY REQUIRE EXACT CHANGE FOR PAYMENTS AND MAY REFUSE TO ACCEPT PAYMENTS MADE USING MORE THAN \$1.00 IN SMALL COINS. A WRITTEN RECEIPT WILL BE GIVEN FOR CASH PAYMENTS.

REGULATORY ASSESSMENT ..... 1.0%  
PUC RULES REQUIRE THE UTILITY TO COLLECT A FEE OF ONE PERCENT OF THE RETAIL MONTHLY BILL AND TO REMIT THE FEE TO THE TCEQ.

### Section 1.02 - Miscellaneous Fee

TAP FEE ..... \$725.00  
TAP FEE COVERS THE UTILITY'S COSTS FOR MATERIALS AND LABOR TO INSTALL A STANDARD RESIDENTIAL 5/8" or 3/4" METER. AN ADDITIONAL FEE TO COVER UNIQUE COSTS IS PERMITTED IF LISTED ON THIS TARIFF.

TAP FEE (Unique Costs)..... Actual Cost  
FOR EXAMPLE, A ROAD BORE FOR CUSTOMERS OUTSIDE OF SUBDIVISIONS OR RESIDENTIAL AREAS.

TAP FEE (Large Meter) ..... Actual Cost  
TAP FEE IS THE UTILITY'S ACTUAL COST FOR MATERIALS AND LABOR FOR METER SIZE INSTALLED.

METER RELOCATION FEE ..... Actual Relocation Cost, Not to Exceed Tap Fee  
THIS FEE MAY BE CHARGED IF A CUSTOMER REQUESTS THAT AN EXISTING METER BE RELOCATED

METER TEST FEE ..... \$25.00  
THIS FEE WHICH SHOULD REFLECT THE UTILITY'S COST MAY BE CHARGED IF A CUSTOMER REQUESTS A SECOND METER TEST WITHIN A TWO-YEAR PERIOD AND THE TEST INDICATES THAT THE METER IS RECORDING ACCURATELY. THE FEE MAY NOT EXCEED \$25.

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