



Control Number: 46404



Item Number: 150

Addendum StartPage: 0

SOAH DOCKET NO. 473-14-5139.WS  
PUC DOCKET NO. 42862

**4640**  
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APPEAL OF WATER AND SEWER  
RATES CHARGED BY THE TOWN OF  
WOODLOCH CCN NOS. 12312 AND  
20141

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PUBLIC UTILITY COMMISSION  
BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS

**TOWN OF WOODLOCH'S  
SUPPLEMENTAL INDEX OF TESTIMONY AND EXHIBITS**

Woodloch's Exhibit Number	Description
<b>Woodloch Exh. 1</b>	<b>Direct Testimony of Mayor Diane Lincoln</b>
<b>Woodloch Exh. 2</b>	Resume of Mayor Diane Lincoln
<b>Woodloch Exh. 3</b>	Town of Woodloch Tariff
<b>Woodloch Exh. 4</b>	<b>Direct Testimony of Mike Mathena</b>
<b>Woodloch Exh. 5</b>	Resume of Mike Mathena
<b>Woodloch Exh. 6</b>	Town of Woodloch Water and Sewer Map
<b>Woodloch Exh. 7</b>	Excerpts from TCEQ Hearing Package
<b>Woodloch Exh. 8</b>	GST and Hydro Tank Inspection Reports
<b>Woodloch Exh. 9</b>	GST Photographs
<b>Woodloch Exh. 10</b>	<b>Direct Testimony of Angela Taylor Rubottom</b>
<b>Woodloch Exh. 11</b>	Resume of Angela Taylor Rubottom
<b>Woodloch Exh. 12</b>	Revenue Requirements
<b>Woodloch Exh. 13</b>	Proof of Revenues
<b>Woodloch Exh. 14</b>	Detail of Operation and Maintenance Expense
<b>Woodloch Exh. 15</b>	Revenue Detail
<b>Woodloch Exh. 16</b>	Comparative In/Out Rate Ratios
<b>Woodloch Exh. 17</b>	Miscellaneous Workpapers

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<b>Woodloch's Exhibit Number</b>	<b>Description</b>
<b>Woodloch Exh. 18</b>	<b>Direct Testimony of Marcia Tillman</b>
<b>Woodloch Exh. 19</b>	Resume of Marcia Tillman
<b>Woodloch Exh. 20</b>	<b>Direct Testimony of Duncan C. Norton</b>
<b>Woodloch Exh. 21</b>	Biography of Duncan C. Norton
<b>Woodloch Exh. 22</b>	Lloyd Gosselink Invoices
<b>Woodloch Exh. 23</b>	<b>Supplemental Direct Testimony of Mayor Diane Lincoln</b>
<b>Woodloch Exh. 24</b>	Town of Woodloch 2012-2013 Audit
<b>Woodloch Exh. 24A</b>	Government Capital Meter Loan
<b>Woodloch Exh. 24B</b>	Woodforest National Bank GST Loan
<b>Woodloch Exh. 24C</b>	Draft April 14, 2015 Surcharge Ordinance
<b>Woodloch Exh. 25</b>	<b>Supplemental Direct Testimony of Mike Mathena</b>
<b>Woodloch Exh. 26</b>	Bleyl & Associates Invoices
<b>Woodloch Exh. 27</b>	<b>Supplemental Direct Testimony of Angela Taylor Rubottom</b>
<b>Woodloch Exh. 28</b>	Calculation of Rate Case Expense Surcharge
<b>Woodloch Exh. 29</b>	Financial Integrity Analysis of Rate Case Surcharge
<b>Woodloch Exh. 30</b>	West View Financial Consulting Rate Case Invoices
<b>Woodloch Exh. 31</b>	<b>Supplemental Direct Testimony of Marcia Tillman</b>
<b>Woodloch Exh. 32</b>	Invoices
<b>Woodloch Exh. 33</b>	<b>Supplemental Direct Testimony of Duncan C. Norton</b>
<b>Woodloch Exh. 34</b>	Billing History Summary
<b>Woodloch Exh. 35</b>	Lloyd Gosselink Invoices

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APPEAL OF WATER AND SEWER  
RATES CHARGED BY THE  
TOWN OF WOODLOCH  
CCN NOS. 12312 AND 20141

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BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS

SUPPLEMENTAL DIRECT TESTIMONY OF  
ANGELA TAYLOR RUBOTTOM

ON BEHALF OF  
THE TOWN OF WOODLOCH (APPELLEE)

RECEIVED  
2015 APR 14 PM 2:28  
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FILING CLERK

April 14, 2015

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**SUPPLEMENTAL DIRECT TESTIMONY OF  
ANGELA TAYLOR RUBOTTOM**

**LIST OF EXHIBITS**

<b>Exhibit</b>	<b>Description</b>
Woodloch Exh. 27	Supplemental Testimony of Angela Taylor Rubottom
Woodloch Exh. 28	Calculation of Rate Case Expense Surcharge
Woodloch Exh. 29	Financial Integrity Analysis of Rate Case Surcharge
Woodloch Exh. 30	West View Financial Consulting Rate Case Invoices

SOAH DOCKET NO. 473-14-5139.WS  
PUC DOCKET NO. 42862

APPEAL OF WATER AND SEWER  
RATES CHARGED BY THE  
TOWN OF WOODLOCH  
CCN NOS. 12312 AND 20141

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BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS

SUPPLEMENTAL DIRECT TESTIMONY OF  
ANGELA TAYLOR RUBOTTOM

I. INTRODUCTION

1

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

3 A. Angela Taylor Rubottom, 9003 West View Road, Austin, Texas 78737.

4 **Q. Who are you employed by?**

5 A. I am self-employed doing business as West View Financial Consulting.

6 **Q. Do you still agree with your previously filed testimony in this matter?**

7 A. Yes.

8 **Q. What is your purpose in filing this supplemental testimony?**

9 A. To address the surcharge and rate-case expense issue that has now been consolidated with  
10 the original matter of the Woodloch rate appeal.

11 **Q. Have you reviewed the rate case surcharge adopted by the Town of Woodloch**  
12 **in July, 2015, as to its justness and reasonableness in accordance with the**  
13 **above law?**

14 A. Yes, I have.



1 **Q. Can you describe the scope of your review of the Town of Woodloch's rate**  
2 **case expense surcharge at issue in this proceeding?**

3 A. Yes, I was retained by Lloyd Gosselink in April 2014 to review the Town of Woodloch's  
4 water and sewer utility rates after the Out-of City Customers appealed the new rates  
5 adopted by the Town in February 2013. I previously filed testimony in this case  
6 concerning the reasonableness of the Town's adopted water and sewer rates and their role  
7 in maintaining the financial integrity of the utility system. In addition, I have been asked  
8 to review the rate case surcharge adopted by the Town. To do this I have consolidated  
9 the rate case expenses that have been incurred by the Town of Woodloch compared to the  
10 revenues that have been collected by the Town to date from its rate case surcharge. I  
11 have provided the Town Council with a calculation of the number of months needed to  
12 continue the current surcharge on all utility customers (both in and out of the Town) in  
13 order for the Town to fully recover the rate case expenses that it has and expects to incur  
14 to finalize this rate case appeal. The rate surcharge calculations can be updated to reflect  
15 the ultimate actual rate case expenses to the Town as the process concludes.

16 **Q. Can you identify Exhibit 28?**

17 A. Yes. Exhibit 28 lists the rate case expenses incurred by the Town along with the  
18 estimations provided by each of the professionals involved in this case to complete the  
19 case. In addition, I have estimated the actual revenues collected from the surcharge to  
20 date. The expenses are compared with the revenues and the number of months remaining  
21 for the rate case surcharge to continue in order for the town to collect the rate case  
22 expenses are then calculated. As the Town initially charged the rate case surcharge only  
23 to the outside Town customers, I have also separately calculated the number of months to

1 continue the surcharge for the inside Town customers in order to allocate the rate case  
2 expenses as if the surcharge had been applied to both from its inception. To date, the  
3 Town's estimated revenue collection is approximately \$45,500 in surcharge revenue from  
4 the Outside customers only, but as of April 14, 2015, the Town Council is expected to  
5 adopt the surcharge as applicable to Inside Town customers also. As the Town charged  
6 only the Outside customers for the rate case expense surcharge from August 2014 – April  
7 2015, the rate case expense surcharge need only be charged an additional 14 months on  
8 outside customers, but an additional 23 months on Inside customers in order to allocate  
9 the rate case expense between the inside and outside customers on the basis of an equal  
10 allocation of the expense per customer of the total system.

11 **[Woodloch offers Exhibit 28 into the Record]**

12 **Q: Do you have an opinion about whether the rate case expense surcharge is**  
13 **necessary to maintain the financial integrity of this retail public utility?**

14 A: Yes, it is my opinion that if the Commission adopts rates which will produce the overall  
15 revenue requirement I have calculated based on the FY2012-2013 budget, then the rate  
16 case surcharge will be adequate to allow the Town to recover the costs of the rate case  
17 over the months calculated above. No rate case expenses were included in the revenue  
18 requirement calculation based on the FY2012-2013 budget. In addition, I have analyzed  
19 the future effect of the PUC Staff's rate refund recommendation with and without the rate  
20 case expense surcharge as a test of the rate case surcharge's effect on the future financial  
21 integrity of the utility system.

22 **Q: Can you please describe your Exhibit 29?**

1 A: Exhibit 29 contains the estimated utility cash flow forecast analysis over the PUC staff  
2 recommended refund period with and without the rate case surcharge. I have used the  
3 FY2013-2014 Utility Fund budget to project the O&M expenses and the actual cash  
4 payments for debt service to project cash outflows. To project cash inflows, I analyzed  
5 two scenarios. In the first scenario, I estimated water and sewer Outside Town customer  
6 revenues based on the PUC Staff's recommendations and the Inside Town rates  
7 remaining as adopted by the Town Council in 2013. In the second scenario, I estimated  
8 water and sewer revenues as adopted by the Town and challenged by the out-of-city  
9 customers. The cash inflows for each scenario are compared to the cash outflows over  
10 the refund period to determine the utility fund's capability to cash flow its expenses with  
11 and without the rate case surcharge. It is important to note that no cash outflows have  
12 been included to provide for any capital expenditures on the system as the timing of those  
13 expenditures is unknown. However, the pressing need for immediate capital  
14 improvements on the utility system has been well-documented by the Town engineer and  
15 described in the testimony of Michael Mathena in this docket and must be considered in  
16 maintaining the financial integrity of the utility system during any future refund period.  
17 As can be seen on Exhibit 29, in the first scenario, using the PUC staff recommend rates  
18 and refund, over the 28 month refund period, the utility fund will be unable to cover its  
19 cash expenses with a shortfall of \$496,529 with the rate case surcharge as adopted and a  
20 shortfall of \$685,179 without the rate case surcharge. In the second scenario, the utility  
21 would experience a cumulative positive net cash flow of \$165,702 and \$31,547  
22 respectively with and without the rate case surcharge.

23 **[Woodloch offers Exhibit 29 into the Record]**

1 **Q. Would the Town be able to continue to operate and maintain the utility**  
2 **system with such a large cash flow shortage as projected to result from the**  
3 **PUC staff's recommended overall revenue requirement and rate refund**  
4 **recommendation?**

5 A. The Town's financial integrity would not be able to be maintained with such large cash  
6 shortfalls and no reserve funds on hand to fund them over the refund period. Based on  
7 the 2012-2013 actual results, the Town's General Fund operated with a surplus of  
8 \$25,000. Even if the Town were able to utilize this surplus to fund the utility system over  
9 the refund period (approximately 28 months), \$50,000 does not come close to funding the  
10 magnitude of the cash flow shortfalls projected above using the staff's recommendations  
11 either with or without the rate case surcharge. In addition, there would be no capital  
12 available to fund the capital improvements that the system is in dire need of as identified  
13 in the previous testimony of the Town engineer. Also, the Town would not be able to  
14 qualify for the debt funding it seeks through the TWDB to replace its wastewater  
15 treatment plant as also described in the testimony of the Town engineer. The Town also  
16 does not have adequate cash reserves to carry these cash shortfalls over a 28 month  
17 period.

18 **Q. In the case of the Town's adopted rates, what are the cash flow results over**  
19 **that same 28 month period?**

20 A. The cumulative additional cash flow amount of \$165,702 with the surcharge and \$31,547  
21 without could be used to fund the needed capital improvements. In the case with the rate  
22 case surcharge, the additional revenue might allow the utility to qualify for the TWDB  
23 loan/forgiveness package that it is currently re-applying for after losing the loan due to

1 the lack of rate revenue assurance as a direct result of the rate appeal. Without the rate  
2 case surcharge, the utility would not likely be able to qualify for the loan portion of the  
3 package.

4 **Q. Can you describe Exhibit 30?**

5 A: Exhibit 30 includes copies of my invoices for professional services to the Town of  
6 Woodloch.

7 **Q: What amount have you billed and do you anticipate billing the Town of**  
8 **Woodloch for your work on this rate appeal?**

9 A: I have previously billed the Town \$4,471 and anticipate billing approximately another  
10 \$2,500 to complete the case.

11 **Q: In your professional opinion, is this a reasonable amount for the analysis and**  
12 **consultation that you have provided to the Town?**

13 A: Yes, the amount is well below the normal amount that I customarily charge for work of  
14 this type. Since the Town has only 240 or so customers, I have made an exception to my  
15 normal billing rates of approximately \$150/hour and reduced that rate to \$90/hour so as  
16 to minimize the cost of rate consulting to the Town. Additionally, I have not charged for  
17 the total of the hours that I have spent with the Town in the course of attempts to settle  
18 the case previous to going forward with prefiled testimony. This amount of time is  
19 reflected on my invoices to the Town.

20 **Q: In your professional opinion was the work that you did and the work that you**  
21 **anticipate doing in the future necessary to professionally present this case to**  
22 **SOAH?**

1 A: Yes, the work that I did was directed by the Mayor of the Town and the lead attorney on  
2 this case and was directly related to settlement discussions and preparation for this legal  
3 proceeding.

4 **[Woodloch offers Exhibit 30 into the Record]**

5 **Q: Do this testimony represent your professional opinion in this matter?**

6 A: Yes.

7 **Q: Does this complete your testimony?**

8 A: Yes, but I'd like to reserve the right to amend this testimony as needed prior to the  
9 hearing.

### Rate Case Surcharge Calculations

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Rate Case Expenses:												
Lloyd Gosslink									\$ 74,827			
Bllyle Engineering											\$ 12,500	
Marcia Tillman, Attorney						\$ 2,500					\$ 1,971	
West View Financial Consulting												
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 74,827	\$ 14,471	\$ -

#### Surcharge Revenues - Estimated to Date

Outside	
Inside	
<b>Total</b>	

#### Number of Customers

Outside	173	173	173	173	173	173	173	173	173	173	173	173
Inside	72	72	72	72	72	72	72	72	72	72	72	72
<b>Total</b>	245	245	245	245	245	245	245	245	245	245	245	245

#### Rate Case Surcharge Amount

	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
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	Expense	Less Revenue	# of Months to Surcharge:
Allocated Rate Case Expense	\$ 142,109	\$ 87,614	
Outside	\$ 59,143	\$ 59,143	14.47
Inside	\$ 201,252	\$ 146,757	23.47
<b>Total</b>			

### Rate Case Surcharge Calculations

	Jan-15	Feb-15	Mar-15	Apr-15	To Date	Additional	Total
<b>Rate Case Expenses:</b>							
Lloyd Gosslink		\$ 41,465		\$ -	\$ 116,292	\$ 15,000	\$ 131,292
Blyle Engineering			\$ 39,907	\$ -	\$ 39,907	\$ 1,583	\$ 41,489
Marcia Tillman, Attorney				\$ -	\$ 12,500	\$ 9,000	\$ 21,500
West View Financial Consulting				\$ -	\$ 4,471	\$ 2,500	\$ 6,971
<b>Total</b>	\$ -	\$ 41,465	\$ 39,907	\$ -	\$ 173,170	\$ 28,083	\$ 201,252

#### Surcharge Revenues - Estimated to Date

Outside	\$ 54,495
Inside	\$ -
<b>Total</b>	\$ 54,495

#### Number of Customers

Outside	173	173	173	173
Inside	72	72	72	72
<b>Total</b>	245	245	245	245

Rate Case Surcharge Amount	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
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#### Allocated Rate Case Expense

Outside	
Inside	
<b>Total</b>	



Rate Case Surcharge Calculations

1 2 3 4 5 6 7 8 9 10 11

	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16
<b>Cash Outflow:</b>											
O&M	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713
Rate Case Expense	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
Debt Service	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
Cash Out Excluding Capital Expenditures	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995
<b>Cash Inflow: PUC Staff Recommended</b>											
Inside City W/WW Revenues @ Adopted	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692
Outside City W/WW Revenues @ Previous	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509
Outside City W/WW PUC Staff Proposed Refund	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)
<b>Total</b>	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247
<b>With Rate Case Surcharge</b>											
Inside City 18 months	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520
Outside City 11 months	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055	6,055
<b>Total</b>	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575
<b>Net Cash with Surcharge</b>	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)	(14,173)
<b>Without Rate Case Surcharge</b>											
Refund of Rate Case Surcharge- 9 mos.	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)	(6,055)
<b>Net Cash w/out Surcharge</b>	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)	(28,803)
<b>Cash Inflow: Adopted by Town</b>											
Inside City W/WW Revenues @ Adopted	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692
Outside City W/WW Revenues @ Adopted	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206
<b>Total</b>	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898
<b>Net Cash with Surcharge</b>	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478
<b>Net Cash without Surcharge</b>	903	903	903	903	903	903	903	903	903	903	903

### Rate Case Surcharge Calculations

12 13 14 15 16 17 18 19 20 21 22

	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17
<b>Cash Outflow:</b>											
O&M	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713	25,713
Rate Case Expense	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
Debt Service	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
Cash Out Excluding Capital Expenditures	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995	29,995
<b>Cash Inflow: PUC Staff Recommended</b>											
Inside City W/WW Revenues @ Adopted	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692
Outside City W/WW Revenues @ Previous	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509	12,509
Outside City W/WW PUC Staff Proposed Refund	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)
<b>Total</b>	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247	7,247
<b>With Rate Case Surcharge</b>											
Inside City 18 months	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520
Outside City 11 months	6,055	6,055									
<b>Total</b>	8,575	8,575	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520
<b>Net Cash with Surcharge</b>	(14,173)	(14,173)	(20,228)	(20,228)	(20,228)	(20,228)	(20,228)	(20,228)	(20,228)	(20,228)	(20,228)
Without Rate Case Surcharge											
Refund of Rate Case Surcharge- 9 mos.											
<b>Net Cash w/out Surcharge</b>	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)	(22,748)
<b>Cash Inflow: Adopted by Town</b>											
Inside City W/WW Revenues @ Adopted	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692
Outside City W/WW Revenues @ Adopted	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206	25,206
<b>Total</b>	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898	30,898
<b>Net Cash with Surcharge</b>	9,478	9,478	3,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423	3,423
<b>Net Cash without Surcharge</b>	903	903	903	903	903	903	903	903	903	903	903

Rate Case Surcharge Calculations

	23	24	25	26	27	28	29	Total Refund Period
	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	
<b>Cash Outflow:</b>								
O&M	25,713	25,713	25,713	25,713	25,713	25,713	25,713	719,950
Rate Case Expense	1,170	1,170	-	-	-	-	-	28,083
Debt Service	3,113	3,113	3,113	3,113	3,113	3,113	3,113	87,157
Cash Out Excluding Capital Expenditures	29,995	29,995	28,825	28,825	28,825	28,825	28,825	835,189
<b>Cash Inflow: PUC Staff Recommended</b>								
Inside City W/WW Revenues @ Adopted	5,692	5,692	5,692	5,692	5,692	5,692	5,692	159,386
Outside City W/WW Revenues @ Previous	12,509	12,509	12,509	12,509	12,509	12,509	12,509	350,264
Outside City W/WW PUC Staff Proposed Refund	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(10,955)	(306,728)
<b>Total</b>	7,247	7,247	7,247	7,247	7,247	7,247	7,247	202,923
<b>With Rate Case Surcharge</b>								
Inside City 18 months								55,440
Outside City 11 months								78,715
<b>Total</b>								134,155
<b>Net Cash with Surcharge</b>	(22,748)	(22,748)	(21,578)	(21,578)	(21,578)	(21,578)	(21,578)	(498,112)
<b>Without Rate Case Surcharge</b>								
Refund of Rate Case Surcharge- 9 mos.								(54,495)
<b>Net Cash w/out Surcharge</b>	(22,748)	(22,748)	(21,578)	(21,578)	(21,578)	(21,578)	(21,578)	(686,762)
<b>Cash Inflow: Adopted by Town</b>								
Inside City W/WW Revenues @ Adopted	5,692	5,692	5,692	5,692	5,692	5,692	5,692	159,386
Outside City W/WW Revenues @ Adopted	25,206	25,206	25,206	25,206	25,206	25,206	25,206	705,767
<b>Total</b>	30,898	30,898	30,898	30,898	30,898	30,898	30,898	865,153
<b>Net Cash with Surcharge</b>	903	903	2,073	2,073	2,073	2,073	2,073	164,119
<b>Net Cash without Surcharge</b>	903	903	2,073	2,073	2,073	2,073	2,073	29,964

Angela Taylor Rubottom, Principal  
**West View Financial Consulting**

9003 West View Road  
 Austin, Texas 78737  
 (512) 963-4814 Cellular  
[a.taylorubottom@gmail.com](mailto:a.taylorubottom@gmail.com)

Invoice  
 6/30/2014 - 11/13/2014

<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Bill Amount</u>
June 30, 2014	Begin Draft Prefiled Testimony	\$90.00	2.00	\$180.00
July 8, 2014	Prepare Affidavit for filing	\$90.00	3.00	\$270.00
August 18, 2014	Phone conference re: Rate Appeal	\$90.00	1.25	\$112.50
August 20, 2014	Teleconference at LG offices	\$90.00	1.50	\$135.00
October 28, 2014	Draft Testimony	\$90.00	1.50	\$135.00
November 1, 2014	Draft Testimony	\$90.00	3.50	\$315.00
November 6, 2014	Draft Testimony	\$90.00	2.25	\$202.50
November 7, 2014	Draft Testimony	\$90.00	1.50	\$135.00
November 11, 2014	Draft Testimony	\$90.00	3.15	\$283.50
November 13, 2014	Draft Testimony	\$90.00	2.25	\$202.50

Subtotal	21.90	\$1,971.00
Mileage Cost (see detail below)		\$ -
<b>Total Charged</b>		<b>\$ 1,971.00</b>
Amount Not Charge		
<b>Not to Exceed Cap Amount</b>		<b>\$ 1,971.00</b>

Summary of Mileage and dates

<u>Rate</u>	<u>Miles</u>	<u>Charge</u>
\$ 0.55	0.00	\$ -

Total Travel Mileage	0.00	\$ -
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Please Remit to:  
 West View Financial Consulting  
 9003 West View Rd  
 Austin, Texas 78737

**Amount: \$ 1,971.00**

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Invoice  
 4/11/2014 - 6/24/2014

<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Bill Amount</u>
April 25, 2014	Review Information and prepare additional requests	\$90.00	6.00	\$540.00
April 28, 2014	Phone conference with Norton and mayor of Woodloch	\$90.00	1.50	\$135.00
May 6, 2014	Prepare rate analysis	\$90.00	2.00	\$180.00
May 7, 2014	Prepare rate analysis	\$90.00	6.50	\$585.00
May 8, 2014	Prepare rate analysis	\$90.00	2.00	\$180.00
May 12, 2014	Prepare rate analysis	\$90.00	5.50	\$495.00
May 14, 2014	Phone conference with Norton & town engineer	\$90.00	1.00	\$90.00
May 14, 2014	Expand Rate analysis	\$90.00	4.00	\$360.00
May 21, 2014	Continue rate analysis	\$90.00	3.25	\$292.50
June 16, 2014	Meet with Norton re: Rate Analysis	\$90.00	2.00	\$180.00
June 17, 2014	Meet with TECQ staff re: Rate Analysis	\$90.00	2.00	\$180.00
June 19, 2014	Attend Rate Appeal Mediation	\$90.00	8.00	\$720.00
June 20, 2014	Phone conference with Norton and appellant	\$90.00	1.00	\$90.00
Subtotal			44.75	\$4,027.50
Mileage Cost (see detail below)				\$ -
<b>Total Charged</b>				<b>\$ 4,027.50</b>
Amount Not Charge				\$ (1,527.50)
<b>Not to Exceed Cap Amount</b>				<b>\$ 2,500.00</b>

Summary of Mileage and dates

	<u>Rate</u>	<u>Miles</u>	<u>Charge</u>
	\$ 0.55	0.00	\$ -
Total Travel Mileage			0.00 \$ -

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 9003 West View Rd  
 Austin, Texas 78737

**Amount: \$ 2,500.00**