

**EXHIBIT JJJ-32**  
**SOAH DOCKET NO. 473-19-6297.WS**  
**PUC DOCKET NO. 49189**

**AUSTIN WATER'S RESPONSE TO DISTRICTS' EIGHTH RFI**

**DISTRICTS 8-9:** Please identify and describe in detail all changed circumstances from February 26, 2015 (the end of the hearings in Docket No. 42857) to April 15, 2019 (the filing date of AW's application in Docket No. 49189) that would justify a reversal of the Commission's position to exclude the costs of O&M expenses allocated to Reclaimed Water System (Anders Direct at p. 35, line 6). If the response includes references to the Docket No. 49189 rate application, please provide the Bates numbers (and line numbers if applicable) of the references. Provide any other responsive documents that are not included in the Application.

**RESPONSE:** The Commission's Order on Rehearing in Docket No. 42857, Finding of Fact No. 52, stated that O&M expenses allocated to the reclaimed water system were disallowed because "the [C]ity failed to prove that these revenue requirements are reasonable and necessary costs of providing water and wastewater services to the petitioners."<sup>14</sup> Since the Commission stated that the City failed to prove these costs were reasonable and necessary costs for the Districts, Austin Water has provided additional evidence in this case to prove reclaimed costs are reasonable and necessary to provide water and wastewater service to the Districts.

David Anders' direct testimony, Section VI, provides a list of the items disallowed by the Commission and items AW has presented for consideration in this case.<sup>15</sup>

David Anders' direct testimony, Section XI, Subsection B, provides the additional evidence describing the benefits of the reclaimed water system to all customer classes.<sup>16</sup>

Richard Giardina's direct testimony provides the additional evidence describing the benefits of the reclaimed water system to all customer classes.<sup>17</sup>

Additionally, Steve Coonan's direct testimony and attachments provide evidence regarding: (1) how reclaimed water is a water supply resource; (2) how Austin Water is required by state law to include reclaimed water in its regional water planning process; (3) how reclaimed water can reduce the cost of purchasing raw water from the LCRA; and (4) how the wholesale customers benefit from the reclaimed system.<sup>18</sup>

Prepared by: David Anders  
Sponsored by: David Anders and Joseph Gonzales

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<sup>14</sup> *Id.*

<sup>15</sup> Application at 27-29.

<sup>16</sup> *Id.* at 39-41.

<sup>17</sup> *Id.* at 241-242.

<sup>18</sup> *Id.* at 346-381.

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**AUSTIN WATER'S RESPONSE TO DISTRICTS' EIGHTH RFI**

**DISTRICTS 8-10:** If AW cannot identify any changed circumstances from the hearings in Docket No. 42857 to the filing of AW's application in Docket No. 49189 that would justify a reversal of the Commission's position to exclude the costs of O&M expenses allocated to Reclaimed Water System (Anders Direct at p. 35, line 6), please identify and explain AW's arguments and theories for requesting inclusion of these costs in the current application.

**RESPONSE:** Please see Austin Water's response to Districts' RFI No. 8-9.

Prepared by: David Anders  
Sponsored by: David Anders and Joseph Gonzales

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**SOAH DOCKET NO. 473-19-6297.WS  
PUC DOCKET NO. 49189**

### **AUSTIN WATER'S RESPONSE TO DISTRICTS' EIGHTH RFI**

**DISTRICTS 8-11:** Please identify which of the arguments and/or theories presented in Docket No. 49189 for inclusion of the costs of O&M expenses allocated to Reclaimed Water System (Anders Direct at p. 35, line 6) are substantially the same arguments and/or theories presented in Docket No. 42857. If the current arguments are different, please explain why AW did not raise these arguments in Docket No. 42857.

**RESPONSE:** In Docket No. 42857, Austin Water identified the reclaimed water system as a water supply for all water customers, and disagreed with the Petitioners' recommendation to disallow the reclaimed water costs. The Commission's Order on Rehearing in Docket No. 42857, Finding of Fact No. 52, stated that reclaimed water system costs (capital and O&M costs) were disallowed because "the [C]ity failed to prove that these revenue requirements are reasonable and necessary costs of providing water and wastewater services to the petitioners."<sup>19</sup>

In Docket No. 49189, Austin Water has provided additional evidence of the benefits of the reclaimed water system to all customer classes.

Prepared by: David Anders  
Sponsored by: David Anders and Joseph Gonzales

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<sup>19</sup> Docket No. 42857, Order on Rehearing, Finding of Fact No. 52.

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**AUSTIN WATER'S RESPONSE TO DISTRICTS' EIGHTH RFI**

**DISTRICTS 8-12:** Please identify which of the arguments and/or theories presented in Docket No. 49189 for inclusion of the costs of O&M expenses allocated to Reclaimed Water System (Anders Direct at p. 35, line 6) are substantially different from the arguments and/or theories presented in Docket No. 42857. Please explain why AW did not raise these arguments in Docket No. 42857.

**RESPONSE:** The additional evidence on the reclaimed water system, provided by Austin Water in this case, provides a more comprehensive argument of the benefits of the system to all customer classes. During Docket No. 42857, Austin Water raised arguments it thought were sufficient for the Commission to find that the reclaimed costs were reasonable and necessary to provide water and wastewater service to the Petitioners. However, after the Commission found that AW failed to prove that the reclaimed water program was reasonable and necessary for providing service, AW provided additional relevant evidence in Docket No. 49189 for the Commission to consider.

Prepared by: David Anders  
Sponsored by: David Anders and Joseph Gonzales

**EXHIBIT JJJ-33**  
**SOAH DOCKET NO. 473-19-6297.WS**  
**PUC DOCKET NO. 49189**

**AUSTIN WATER'S RESPONSE TO DISTRICTS' NINTH RFI**

**DISTRICTS 9-27:** Please provide all reports, studies, or presentations on total wastewater system inflow and infiltration in 2017, 2018, and 2019.

**RESPONSE:** Austin Water does not have reports, studies, or presentations on total wastewater system inflow and infiltration.

Prepared by: Christina Romero  
Sponsored by: David Anders and Joseph Gonzales

**EXHIBIT JJJ-34**  
**SOAH DOCKET NO. 473-19-6297.WS**  
**PUC DOCKET NO. 49189**

**AUSTIN WATER'S RESPONSE TO DISTRICTS' NINTH RFI**

**DISTRICTS 9-43:** Please provide supporting documentation for the 10.5% inflow & Infiltration allocation shown on Table 15-4 of the Wastewater COS Model.

**RESPONSE:** The 2017 "Austin Water, Water and Wastewater Cost of Service Study" (provided in Austin Water's Supplemental Information pleading,<sup>4</sup> Attachment "RFI Response MASTER," Sections 10.2.1, beginning at page 392) includes test year of wastewater flows from both (1) wastewater consumption (2) and assumed flows from inflow and infiltration on the wastewater system. Table 10.2 of the COS Study report shows a summary of the wastewater flows used for the study. The study states that flows from infiltration and inflow were assumed to be 10.5% of total contributed flow from each customer class (both retail and wholesale).

Prepared by: Robert Rowan  
Sponsored by: David Anders and Joseph Gonzales

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<sup>4</sup> City of Austin's Supplemental Information Pursuant to Commission Order No. 2 (May 29, 2019) (Austin Water's Supplemental Information Pleading).

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## MEETING MINUTES

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### CITY OF AUSTIN 2007 COST OF SERVICE AND RATE STUDY *Executive Team Briefing PIC Meeting #5*

**Meeting Location:** City of Austin Waller Creek Center

**Date & Time:** February 20, 2008; 1:00 p.m.

**Attendees:** Greg Meszaros, Perwez Moheet, Daryl Slusher, David Anders, Rusty Cobern, David Juarez, Jennifer Ivey, Paul Matthews

The following is a summary of the meeting notes from the Executive Team Briefing which was held on February 20, 2008. The notes below constitute Red Oak's understanding of the items discussed, key decisions made, and action items assigned at the meeting.

#### **Wastewater Cost Allocations Issue #1**

- The Executive Team decided to use the Hybrid method, allocating O&M costs based on function and capital costs based on design, to determine wastewater cost allocations.

#### **Wastewater Cost Allocations Issue #2**

- The Executive Team decided to use flow, BOD, and TSS only as customer service characteristics for wastewater cost allocation.
- The model will be built with the capability to add TKN and Phosphorous allocations in the future.
- AWU will not implement a sampling protocol to gather data on TKN and Phosphorous in the system until future regulations require it.

#### **Wastewater Cost Allocations Issue #3**

- The Executive Team decided to defer their decision regarding the allocation of inflow and infiltration (I/I). The Executive Team will gather historical data on I/I in their system and schedule a future meeting to discuss the data and make a decision on the appropriate allocation of I/I costs.

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- I/I costs are currently \$11-12 million and are decreasing due to the Austin Clean Water Program.
- Currently wholesale customers with flow meters are not allocated I/I costs based on flow, only those based on connections. If AWU changes the allocation to be based entirely on flow, these customers would not pay any I/I costs under their existing contracts.

### **Other Discussion Items – Irrigation Rates**

- The Water Conservation Task Force has recommended that AWU implement an irrigation rate. The Executive Team is interested in an excess use rate structure as a means of identifying irrigation usage and charging a higher rate for that usage. However, the current billing system is unable to handle an excess use structure. AWU is in the process of procuring a new billing system but it will not be operational for at least three years. The Executive Team does not want to wait until the billing system is updated to implement an irrigation rate.
- The Executive Team identified two alternatives for irrigation rates until an excess use rate structure can be implemented:
  1. Subdivide non-residential customer classes into subclasses by meter size. Develop an increasing block structure with block thresholds based on capacity by meter size.
  2. Subdivide non-residential customer classes into three subclasses –
    - Domestic and outdoor use (customers with one meter for indoor and outdoor usage)
    - Domestic use only (customers with two meters – this is the indoor usage meter)
    - Irrigation use (customers with two meters – this is the outdoor usage meter)
  3. Set Blocks 1 and 2 for irrigation meters at the Block 3 rate so all water usage through Block 3 is charged at the Block 3 rate.
- The Executive Team requested a separate issue paper to discuss irrigation rates. Irrigation rates will not be discussed in detail in the Rate Design issue paper. The Irrigation Rates issue paper will be developed and submitted to the PIC following the Rate Design workshop.

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- The Executive Team will discuss irrigation rates again at the next Executive Team briefing before the *Irrigation Rates* issue paper is finalized and submitted to the PIC.

### **Other Discussion Items – Low Income Rates**

- Austin Energy currently has 4,600 qualified low income customers identified in its system.
- AWU will consider waiving the minimum charge for water and wastewater services for these 4,600 customers.
- The cost of waiving the minimum charge would be absorbed by the rest of the residential class.

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Table 111  
Austin Water Utility  
Water Cost of Service Model - Base/Extra-Capacity Method  
Non-Rate Revenue

Item	FY2013	Type	Non-Rate Revenues	
			O&M	Capital
Misc Telecom	129,000	O&M	\$129,000	\$0
Private Fire Hydrant Fee	97,000	O&M	97,000	0
Industrial Waste Permits	0	O&M	0	0
Permit-Liquid Waste Hauler	0	O&M	0	0
Backflow Prevention Compliance Fee	568,100	O&M	568,100	0
OSSF Reviews	0	O&M	0	0
Reconnection Fee	13,300	O&M	13,300	0
Rest Criminal Acts/Other Court Rev	0	O&M	0	0
Xerox Copies	2,900	O&M	2,900	0
BAB Interest Subsidy	1,524,300	O&M	1,524,300	0
Late Payment Penalties	900,000	O&M	900,000	0
Building Rental	120,000	O&M	120,000	0
Damage Charges	80,000	O&M	80,000	0
Process Assessment	0	O&M	0	0
Compost/Sludge Sales	0	O&M	0	0
Agri By-Prod	5,000	O&M	5,000	0
Special Billings	200	O&M	200	0
Special Billings Orgs 9050 & 9052	0	O&M	0	0
Land Lease Fees	66,000	O&M	66,000	0
Property Sales-Motorized Vehicles	40,000	O&M	40,000	0
After Hours Turn On	230,000	O&M	230,000	0
Meter Rev - Fire Meters	15,300	O&M	15,300	0
Septic Tank Haulers Fee	0	O&M	0	0
Commission Agenda Packets	100	O&M	100	0
Rain Barrel Sales	0	O&M	0	0
Seminar Fees	8,000	O&M	8,000	0
Creedmore Maha	(7,200)	O&M	(7,200)	0
A/R Adj Leak Adjustment	(785,000)	O&M	(785,000)	0
A/R Adj Conservation Rebate	100	O&M	100	0
Lab-Testing Fee	100	O&M	100	0
Reuse Water Service	0	O&M	0	0
Southland Oaks Surcharge	60,600	O&M	60,600	0
WW Meter Application Fee	0	O&M	0	0
Wholesale Penalties & Fees	225,000	O&M	225,000	0
NWA MUD 1 Surcharge Credit	0	O&M	0	0
Service Installation	159,100	O&M	159,100	0
Special Bill - Wtr Fin Mgt	122,400	O&M	122,400	0
A/R Adjustments	100	O&M	100	0
Miscellaneous	100,000	O&M	100,000	0
Returned Check Fee	24,000	O&M	24,000	0
Junk/Metal Sales	47,900	O&M	47,900	0
Cash Over/Short	100	O&M	100	0
Sales Tax Penalty	100	O&M	100	0
New Service Connections	470,000	O&M	470,000	0
Recls Recpt	100	O&M	100	0
Unused	0	O&M	0	0
<b>Transfer in from CRFs</b>	<b>3,000,000</b>	Capital	0	3,000,000
<b>Transfer in from Public Works</b>	<b>150,291</b>	Capital	0	150,291
<b>Transfer in from CIP</b>	<b>0</b>	Capital	0	0
Unused	0	O&M	0	0
<b>Interest Income (Capital Portion)</b>	<b>243,144</b>	Capital	0	243,144
<b>Decrease (Increase) in Operating Reserves</b>	<b>10,553,708</b>	Capital	0	10,553,708
<b>Full Year Revenue Increase Adjustment</b>	<b>0</b>		0	0
<b>Interest Income (O&amp;M Portion)</b>	<b>161,729</b>	O&M	161,729	0
<b>Decrease (Increase) in Operating Reserves</b>	<b>7,019,911</b>	O&M	7,019,911	0
Unused	0		0	0
<b>Total</b>	<b>25,345,383</b>		<b>\$11,398,240</b>	<b>\$13,947,143</b>

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Table 62  
Austin Water Utility  
Wastewater Cost of Service Model - Hybrid Method  
Non-Rate Revenue

Item	FY2013	Type	Non-Rate Revenues	
			O&M	Capital
Misc Telecom	\$60,000	O&M	\$60,000	\$0
Private Fire Hydrant Fee	0	O&M	0	0
Industrial Waste Permits	475,300	O&M	475,300	0
Permit-Liquid Waste Hauler	12,900	O&M	12,900	0
Backflow Prevention Compliance Fee	0	O&M	0	0
OSSF Reviews	38,500	O&M	38,500	0
Reconnection Fee	10,300	O&M	10,300	0
Rest Criminal Acts/Other Court Rev	0	O&M	0	0
Xerox Copies	100	O&M	100	0
BAB Interest Subsidy	381,100	O&M	381,100	0
Late Payment Penalties	960,000	O&M	960,000	0
Building Rental	115,000	O&M	115,000	0
Damage Charges	100	O&M	100	0
Process Assessment	0	O&M	0	0
Compost/Sludge Sales	460,000	O&M	460,000	0
Agri By-Prod	0	O&M	0	0
Special Billings	0	O&M	0	0
Special Billings Orgs 9050 & 9052	1,200	O&M	1,200	0
Land Lease Fees	0	O&M	0	0
Property Sales-Motorized Vehicles	30,600	O&M	30,600	0
After Hours Turn On	460,000	O&M	460,000	0
Meter Rev - Fire Meters	0	O&M	0	0
Septic Tank Haulers Fee	619,700	O&M	619,700	0
Commission Agenda Packets	0	O&M	0	0
Rain Barrel Sales	0	O&M	0	0
Seminar Fees	0	O&M	0	0
Creedmore Maha	0	O&M	0	0
A/R Adj Leak Adjustment	(97,100)	O&M	(97,100)	0
A/R Adj Conservation Rebate	100	O&M	100	0
Lab-Testing Fee	4,800	O&M	4,800	0
Reuse Water Service	0	O&M	0	0
Southland Oaks Surcharge	68,400	O&M	68,400	0
WW Meter Application Fee	600	O&M	600	0
Wholesale Penalties & Fees	274,000	O&M	274,000	0
NWA MUD 1 Surcharge Credit	0	O&M	0	0
Service Installation	47,200	O&M	47,200	0
Special Bill - Wtr Fin Mgt	60,700	O&M	60,700	0
A/R Adjustments	40,000	O&M	40,000	0
Miscellaneous	134,800	O&M	134,800	0
Returned Check Fee	24,000	O&M	24,000	0
Junk/Metal Sales	28,200	O&M	28,200	0
Cash Over/Short	100	O&M	100	0
Sales Tax Penalty	100	O&M	100	0
New Service Connections	470,000	O&M	470,000	0
Recls Recpt	0	O&M	0	0
Unused 3	0		0	0
Unused 4	0		0	0
Unused 5	0		0	0
Unused 6	0		0	0
Transfer In from CIP	0	Capital	0	0
Transfers In (from CRF's & Public Works)	1,950,291	Capital	0	1,950,291
Interest Income (O&M Portion)	155,070	O&M	155,070	0
Decrease (Increase) in Operating Reserves	(8,357,927)	Capital	0	(8,357,927)
Interest Income (Capital Portion)	184,526	Capital	0	184,526
Decrease (Increase) in Operating Reserves	(5,726,788)	O&M	(5,726,788)	0
Unused 13	0		0	0
Unused 14	0		0	0
Unused 15	0		0	0
Unused 16	0		0	0
Unused 17	0		0	0
<b>Total</b>	<b>(\$7,114,128)</b>		<b>(\$891,018)</b>	<b>(\$6,223,110)</b>

# **JJJ-WORKPAPER**

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule I  
 Revenue Requirement

	Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b>COST OF SERVICE:</b>					
Operations & Maintenance Expenses	\$129,885,228	\$2,820,972	\$132,706,200	\$0	\$132,706,200
Cap Program Initiatives	-	2,270,910	2,270,910	0	2,270,910
Other Costs	12,744,335	(2,000,000)	10,744,335	0	10,744,335
Debt Service	88,360,544	(843,566)	87,516,978	0	87,516,978
Debt Service Coverage	-	83,522,116	83,522,116	0	83,522,116
Reserve Fund Surcharge	2,069,559	-	2,069,559	0	2,069,559
<b>TOTAL COST OF SERVICE</b>	<b>233,059,666</b>	<b>85,770,432</b>	<b>318,830,098</b>	<b>0</b>	<b>318,830,098</b>
<b>LESS:</b>					
Other Revenue	(29,882,141)	19,168,553	(10,713,588)	0	(10,713,588)
Cap Program Initiatives	-	(2,270,910)	(2,270,910)	0	(2,270,910)
Reserve Fund Surcharge	(2,069,559)	-	(2,069,559)	0	(2,069,559)
<b>TOTAL REVENUE REQUIREMENT</b>	<b>201,107,966</b>	<b>102,668,075</b>	<b>303,776,041</b>	<b>-</b>	<b>303,776,041</b>

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule II-A  
 O&M Expense

	Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b><u>WATER TREATMENT</u></b>					
6608 Environmental & Regulatory Support	561,607	8,871	570,478		570,478
6050 Water Treatment Laboratory	1,952,182	51,637	2,003,818		2,003,818
6046 Longhorn Dam Operations	29,589	(29,589)	0		0
6070 Process Engineering	556,740	22,766	579,506		579,506
6422 Facility Engineering - Treatment	0	0	0		0
6047 Longhorn Dam Maintenance	(29,589)	29,589	0		0
6620 Records and Information Mgmt Services	95,657	2,896	98,553		98,553
6062 WTP4 Maintenance	1,362,977	15,242	1,378,219		1,378,219
6022 Davis WTP Maintenance	2,384,470	63,866	2,448,336		2,448,336
6032 Ullrich WTP Maintenance	2,085,926	49,987	2,135,913		2,135,913
6043 Electrical Maintenance	1,248,334	34,128	1,282,463		1,282,463
6044 Instrumentation & Control Maintenance	1,266,536	34,890	1,301,426		1,301,426
6002 Admin Support	1,887,200	12,052	1,899,252		1,899,252
6003 Systems Support	306,586	10,520	317,106		317,106
<b><u>WTP4 Operations</u></b>					
6061 (Obj6160) Electrical	1,897,375	0	1,897,375		1,897,375
6061 (Obj7134) Chemical	1,021,897	0	1,021,897		1,021,897
6061 (Diff) Other	1,520,381	37,724	1,558,105		1,558,105
<b><u>Davis WTP Operations</u></b>					
6021 (Obj6160) Electrical	2,419,001	0	2,419,001		2,419,001
6021 (Obj7134) Chemical	1,536,277	0	1,536,277		1,536,277
6021 (Diff) Other	1,851,922	34,607	1,886,529		1,886,529
<b><u>Ullrich WTP Operations</u></b>					
6031 (Obj6160) Electrical	3,392,482	0	3,392,482		3,392,482
6031 (Obj7134) Chemical	2,667,071	0	2,667,071		2,667,071
6031 (Diff) Other	1,898,067	36,868	1,934,935		1,934,935
<b><u>PIPELINE OPERATIONS</u></b>					
<b><u>Pump Station &amp; Reservoir Maintenance (+SCADA)</u></b>					
6045 (Obj6160) Electrical	2,672,895	0	2,672,895		2,672,895
6045 (Diff) Other	1,527,132	70,458	1,597,589		1,597,589
6042 Pump Station & Reservoir Operations	2,613,042	84,562	2,697,603		2,697,603
6732 IT Applications	1,172,579	25,475	1,198,054		1,198,054
6211 Management Services	862,185	(12,401)	849,784		849,784
6232 Distribution System Maintenance	1,762,276	69,184	1,831,459		1,831,459
6414 Infrastructure Mgmt	906,477	26,275	932,751		932,751
6227 Environmental Mgmt	152,605	4,502	157,107		157,107
6231 Pipeline Operations	15,373,235	98,883	15,472,118		15,472,118

6243	Service (House) Connection	0	0	0	0
6416	Pipeline Rehabilitation & Construction	821,023	54,155	875,178	875,178
6641	Certification Training	201,266	(1,284)	199,982	199,982
6241	Meter Shop	3,792,247	167,941	3,960,188	3,960,188
6246	ARV/PRV Maintenance	61,011	(6,238)	54,773	54,773
	Valve & Hydrant			0	0
6221	Valves	881,378	(117,963)	763,416	763,416
6223	Valve Exercising	1,534,200	151,820	1,686,020	1,686,020
6225	Hydrants	2,066,283	118,433	2,184,716	2,184,716
<b>DISTRIBUTION SYSTEM SUPPORT</b>				0	0
6229	Asset Mgt - Distribution	0	0	0	0
6214	Dispatch	710,052	29,930	739,981	739,981
6420	Water Facility Engineering - Distribution	1,453,136	47,280	1,500,416	1,500,416
6431	Water Pipeline Engineering	788,610	14,279	802,889	802,889
6433	Infrastructure Records	0	0	0	0
6440	Distribution Engineering	273,335	34,563	307,898	307,898
6215	Engineering & Tech Support	2,212,664	25,847	2,238,510	2,238,510
6417	GIS Services	849,613	22,739	872,351	872,351
6218	Line Locators - Distribution	536,641	(10,155)	526,486	526,486
6222	Water Protection/Inspection	1,175,624	33,604	1,209,228	1,209,228
6212	Small Calls	1,476,267	16,935	1,493,201	1,493,201
6411	Systems Planning	1,324,208	32,650	1,356,859	1,356,859
6412	Utility Development Services	1,498,437	57,747	1,556,184	1,556,184
<b>ONE STOP SHOP</b>					
7746	Building Plan Review	0	0	0	0
7749	Building Plan Review - WP	32,620	1,057	33,677	33,677
7733	Land Use Review	168,566	(17,153)	151,414	151,414
7755	Site Inspections	0	0	0	0
7763	Permit and License Center	110,793	(6,484)	104,309	104,309
<b>SUPPORT SERVICES</b>					
6609	Internal Audit	236,964	6,030	242,994	242,994
6610	Business Support	724,817	25,798	750,616	750,616
6616	Strategic Resources Services (Wholesale)	0	0	0	0
6617	Business Improvement Services	0	0	0	0
6715	Fleet Management	126,262	3,350	129,613	129,613
6711	CIP Budgeting / Acct & Fin Reporting	491,324	21,712	513,037	513,037
6712	Rates, Analysis & Asset Mngt (RAAM)	353,800	10,715	364,515	364,515
6714	Utility Central Stores	132,537	8,200	140,737	140,737
6721	Budget & Accounting	605,532	17,363	622,895	622,895
6731	IT Infrastructure	1,611,602	25,167	1,636,769	1,636,769
6004	Security Management	1,421,120	10,477	1,431,596	1,431,596
6248	Facility Management - Facility Services	1,224,921	7,640	1,232,561	1,232,561
6722	Facility Management - HVAC Services	402,056	(121)	401,935	401,935
6723	Facility Management - Program Mngt	318,509	15,581	334,090	334,090
6613	Purchasing	413,117	19,379	432,497	432,497
6615	Accounts Payable	331,887	10,386	342,273	342,273
6611	Public Involvement	547,543	14,905	562,448	562,448
6800	Residential Rebates	111,548	0	111,548	111,548
6621	Organizational Development	115,917	2,752	118,669	118,669

6622	Employment - Compensation	488,133	20,729	508,862	508,862	
6623	Employee Relations & Workers Comp	304,449	8,916	313,365	313,365	
6640	Safety	696,414	38,566	734,980	734,980	
6213	Equipment Repairs	399,628	98,975	498,603	498,603	
<b><u>CONSERVATION &amp; REUSE</u></b>						
6810	Commercial Rebates	160,552	0	160,552	160,552	
6815	Multifamily Program	0	0	0	0	
6604	Reicher Ranch	62,495	0	62,495	62,495	
6606	Land Management	1,544,065	30,260	1,574,325	1,574,325	
6607	Balcones Canyonland Preserve Mgmt	(0)	0	(0)	(0)	
6820	Municipal Program	3,691	0	3,691	3,691	
6811	Conservation Marketing	649,540	0	649,540	649,540	
6619	Management Resiliency	316,959	15,903	332,862	332,862	
<b><u>BILLING CUSTOMER SERVICES</u></b>						
6242	Tap Sales	727,628	41,145	768,773	768,773	
6244	Tap Investigations	0	0	0	0	
6245	Retail Customer Service	635,899	11,606	647,505	647,505	
6802	Bad Debt	666,957	0	666,957	666,957	
<b><u>WATER CONSERVATION</u></b>						
6805	Water Conservation	3,014,589	55,176	3,069,765	3,069,765	
<hr/>						
TOTAL O&M		99,763,543	1,953,303	101,716,846	0	101,716,846



DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule II-B

Transfers to Other City Departments

	Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b>BILLING CUSTOMER SERVICES</b>					
6801 Utility Customer Services Office - AE	12,953,273	(479,902)	12,473,371		12,473,371
<b>TRANSFERS &amp; OTHER REQUIREMENTS</b>					
6804 Commission on Debt	639,902	0	639,902		639,902
6806 Special Support	2,285,309	(1,193,037)	1,092,272		1,092,272
<b>Other Operating Transfers</b>					
9998-5150 Accrued Payroll	149,647	0	149,647		149,647
9998-6203 Interdepartal Charges	56,380	0	56,380		56,380
9998-9712 Public Improvement District	37,500	0	37,500		37,500
9999-6242 Administrative Support	6,926,977	350,258	7,277,235		7,277,235
9999-6234 CTECC Support	5,887	408	6,295		6,295
9999-6240 CTM Support	2,032,486	382,788	2,415,274		2,415,274
9999-6249 Regional Radio System	146,609	80,551	227,160		227,160
9999-6244 Liability Reserve	0	0	0		0
9999-9845 Trf to Economic Development	1,710,432	335,942	2,046,374		2,046,374
9999-9739 Trf to Reclaimed Water Fund	2,550,000	1,450,000	4,000,000		4,000,000
9999-6243 Workers' Compensation	627,283	(59,339)	567,944		567,944
<b>TOTAL TRANSFERS TO OTHER CITY DEPARTMENTS</b>	<b>30,121,685</b>	<b>867,669</b>	<b>30,989,354</b>	<b>0</b>	<b>30,989,354</b>
<b>TOTAL O&amp;M AND TRANSFERS TO OTHER CITY DEPARTMENTS</b>	<b>129,885,228</b>	<b>2,820,972</b>	<b>132,706,200</b>	<b>0</b>	<b>132,706,200</b>

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 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule III

Cap Program Initiatives & Other Costs

CAP PROGRAM INITIATIVES

CAP Program Initiatives

OTHER COSTS

Watershed Land Purchase  
 LCRA Water Rights  
 Reserve Fund-Operating

Total Other Costs

TOTAL CAP PROJECT INITIATIVES & OTHER COSTS

Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
0	2,270,910	2,270,910	0	2,270,910
5,711,866		5,711,866	0	5,711,866
5,032,469		5,032,469	0	5,032,469
2,000,000	(2,000,000)	0	0	0
12,744,335	(2,000,000)	10,744,335	0	10,744,335
12,744,335	270,910	13,015,245	0	13,015,245

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 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule IV

Debt Service & Other Capital Costs

		Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
		(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b>DEBT SERVICE &amp; OTHER CAPITAL COSTS</b>						
9997	Scheduled Debt Service Requirements	101,255,170	(2,843,566)	98,411,604		98,411,604
9892	Support Svcs/Infrastructure Debt Transfer	(150,291)	0	(150,291)		(150,291)
Other Cost	Watershed Land Purchase (Retail Only)	(5,711,866)	0	(5,711,866)		(5,711,866)
Other Cost	LCRA Water Rights	(5,032,469)	0	(5,032,469)		(5,032,469)
	Transfer to Reserve Fund	(2,000,000)	2,000,000	0		0
<b>TOTAL DEBT SERVICE &amp; OTHER CAPITAL COSTS</b>		<b>88,360,544</b>	<b>(843,566)</b>	<b>87,516,978</b>	<b>0</b>	<b>87,516,978</b>

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule V  
 Debt Service Coverage

	Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b>DEBT SERVICE REQUIREMENTS</b>					
Trf to Util D/S Separate Lien	66,966,657	11,825,725	78,792,382		78,792,382
Tfr to Utility D/S Prior Lien	27,279,832	(14,138,904)	13,140,928		13,140,928
Tfr to Utility D/S Sub Lien	5,078,934	148,476	5,227,410		5,227,410
Trf to GO Debt Service	1,327,428	(582,735)	744,693		744,693
Tfr to Util D/S Tax/Rev Bonds	504,340	(96,128)	408,212		408,212
Commercial paper interest	97,979	0	97,979		97,979
Support Services/Infrastructure Funds Transfer In	(150,291)	0	(150,291)		(150,291)
<b>Total Debt Service Requirements</b>	<b>101,104,879</b>	<b>(2,843,566)</b>	<b>98,261,313</b>		<b>98,261,313</b>
<b>DEBT SERVICE COVERAGE RATIO</b>	<b>1.00</b>		<b>1.85</b>		<b>1.85</b>
<b>DEBT SERVICE COVERAGE REQUIREMENT</b>	<b>0</b>		<b>83,522,116</b>		<b>83,522,116</b>

From Tab 1

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule VI

Other Revenue (Non-Rate Revenue)

		Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
		(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b>O&amp;M RELATED OTHER REVENUE</b>						
4020	Misc Telecom	227,112		227,112		227,112
4030	Private Fire Hydrant Fee	178,943		178,943		178,943
4048	Industrial Waste Permits	0		0		0
4049	Permit-Liquid Waste Hauler	0		0		0
4050	Backflow Prevention Compliance Fee	961,719		961,719		961,719
4070	Water Well Fee	67,946		67,946		67,946
4128	Approach Main Analysis Fee (SER)	40,731		40,731		40,731
4126	Reconnection Fee	1,606		1,606		1,606
4209	Rest Criminal Acts/Other Court Rev	0		0		0
4211	City Ordinance Fines	638,250		638,250		638,250
4213	Xerox Copies	2,980		2,980		2,980
4216	BAB Interest Subsidy	0		0		0
4222	Late Payment Penalties	1,197,939		1,197,939		1,197,939
4231	Building Rental	60,335		60,335		60,335
4234	Damage Charges	154,939		154,939		154,939
4241	Parking revenue	1,390		1,390		1,390
4324	Compost/Sludge Sales	0		0		0
4325	Agri By-Prod	11,731		11,731		11,731
4337	Special Billings	16,695		16,695		16,695
4338	Special Billings Orgs 9050 & 9052	0		0		0
4389	Land Lease Fees	71,500		71,500		71,500
4394	Property Sales-Motorized Vehicles	0		0		0
4479	After Hours Turn On	0		0		0
4495	Meter Rev - Fire Meters	27,524		27,524		27,524
4584	Seminar Fees	11,544		11,544		11,544
4498	Tap Connections	1,317,815		1,317,815		1,317,815
4642	A/R Adj. Leak Adjustment	(1,674,595)		(1,674,595)		(1,674,595)
4513	TAP Re-inspection Fee	37,370		37,370		37,370
4646	Lab-Testing Fee	0		0		0
4598	Water Taps Inspection Fee	277,788		277,788		277,788
4653	Southland Oaks Surcharge	60,237		60,237		60,237
4845	Insurance Proceeds	0		0		0
4660	Wholesale Penalties & Fees	3,000		3,000		3,000
4706	NWA MUD 1 Surcharge Credit	0		0		0
4706	Service Installation	0		0		0
4771	Special Bill - Wtr Fin Mgt	142,782		142,782		142,782
4809	A/R Adjustments	0		0		0

4874	Miscellaneous	118,868		118,868		118,868
4875	Returned Check Fee	56,705		56,705		56,705
4877	Junk/Metal Sales	38,396		38,396		38,396
4879	Cash Over/Short	(2)		(2)		(2)
4881	Sales Tax Penalty	0		0		0
4883	New Service Connections	578,112		578,112		578,112
4999	Recls Recpt	0		0		0
	CBC Transfer In	2,601,918	804,447	3,406,365		3,406,365
	Transfer to ARR	0		0		0
	Full Year Revenue Increase Adjustment	0		0		0
	Interest Income (O&M Portion)	1,753,716		1,753,716		1,753,716
	Decrease (Increase) in Operating Reserves	0		0		0
Total O&M Related Other Revenue		8,984,994	804,447	9,789,441	0	9,789,441
<b><u>CAPITAL RELATED OTHER REVENUE</u></b>						
4219	CIP Interest	157,545		157,545		157,545
	Transfer in from CRFs	19,973,000	(19,973,000)	0		0
	Interest Income (Capital Portion)	766,602	0	766,602		766,602
Total Capital Related Other Revenue		20,897,147	(19,973,000)	924,147	0	924,147
TOTAL OTHER REVENUE		29,882,141	(19,168,553)	10,713,588	0	10,713,588

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule VIII  
 O&M Adjustments

		Test Year Total	City's Adjustments To Test Year	City's Adjusted Test Year Total Water	Districts' Recommended Adjust. To City Request	Districts' Adjusted Total Water
		(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<b><u>O&amp;M ADJUSTMENTS</u></b>						
7749	Building Plan Review - WP	33,677		33,677		33,677
7733	Land Use Review	151,414		151,414		151,414
7763	Permit and License Center	104,309		104,309		104,309
6604	Reicher Ranch	62,495		62,495		62,495
6606	Land Management	1,574,325		1,574,325		1,574,325
6802	Bad Debt	666,957		666,957		666,957
6806	Special Support	1,112,130		1,112,130		1,112,130
9998-6203	Interdepartal Charges	56,380		56,380		56,380
9998-9712	Public Improvement District	37,500		37,500		37,500
9999-6249	Regional Radio System	227,160		227,160		227,160
		4,026,346		4,026,346		4,026,346

### Customer Class Allocation

					ALLOCATED AMOUNT			
Description	Adjusted Test Year Amount	Adjustment	Comment	Total Allocable Costs	Common-to-All	Retail Only	General	Wholesale Only
COST OF SERVICE:								
Operations & Maintenance Expenses	132,706,200			132,706,200	94,648,893	38,057,307	-	
Cap Program Initiatives	2,270,910			2,270,910	-	2,270,910	-	
Other Costs	10,744,335			10,744,335	5,032,469	5,711,866	-	
Debt Service	87,516,978			87,516,978	60,253,931	24,939,339	2,323,708	
Debt Service Coverage	83,522,116	(83,522,116)	(1)	-	-	-	-	
Reserve Fund Surcharge	2,069,559	(2,069,559)	(2)	-	-	-	-	
TOTAL COST OF SERVICE	318,830,098	(85,591,675)		233,238,423	159,935,294	70,979,421	2,323,708	
LESS:								
Other Revenue - O&M Related	(9,789,441)			(9,789,441)	(2,458,635)	(7,280,216)	0	(50,590)
Other Revenue - Capital Related	(924,147)			(924,147)	(641,516)	(282,631)	0	
Cap Program Initiatives	(2,270,910)			(2,270,910)	-	(2,270,910)	0	
Reserve Fund Surcharge	(2,069,559)	2,069,559	(2)	-	-	-	-	
TOTAL REVENUE REQUIREMENT	303,776,041	(83,522,116)		220,253,925	156,835,142	61,145,664	2,323,708	(50,590)

**Comments**

(1) DSC removed from allocations so it can be added to specific customer classes after other allocations

(2) RFS removed from base rates for surcharge to base rate calculations



### Customer Class Allocation

Description	Adjusted Test Year Amount	Comment	ALLOCATION FACTOR		ALLOCATION PERCENTAGE			ALLOCATED AMOUNT		
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Common-to- All	Retail Only	Wholesale Only	Common-to- All	Retail Only	Wholesale Only
<b><u>OPERATION &amp; MAINTENANCE EXP. &amp; TRANSFERS</u></b>										
<b>WATER TREATMENT</b>										
Environmental & Regulatory Support	570,478		Common-to-All		100.0%			570,478	-	
Water Treatment Laboratory	2,003,818		Common-to-All		100.0%			2,003,818	-	
Longhorn Dam Operations	-									
Process Engineering	579,506		Common-to-All		100.0%			579,506	-	
Facility Engineering - Treatment	-									
Longhorn Dam Maintenance	-									
Records and Information Mgmt Services	98,553		O&M Composite		72.3%	27.7%		71,252	27,301	
WTP4 Maintenance	1,378,219		Common-to-All		100.0%			1,378,219	-	
Davis WTP Maintenance	2,448,336		Common-to-All		100.0%			2,448,336	-	
Ullrich WTP Maintenance	2,135,913		Common-to-All		100.0%			2,135,913	-	
Electrical Maintenance	1,282,463		Common-to-All		100.0%			1,282,463	-	
Instrumentation & Control Maintenance	1,301,426		Common-to-All		100.0%			1,301,426	-	
Admin Support	1,899,252		Common-to-All		100.0%			1,899,252	-	
Systems Support	317,106		Common-to-All		100.0%			317,106	-	
WTP4 Operations	-									
Electrical	1,897,375		Common-to-All		100.0%			1,897,375	-	
Chemical	1,021,897		Common-to-All		100.0%			1,021,897	-	
Other	1,558,105		Common-to-All		100.0%			1,558,105	-	
Davis WTP Operations	-									
Electrical	2,419,001		Common-to-All		100.0%			2,419,001	-	
Chemical	1,536,277		Common-to-All		100.0%			1,536,277	-	
Other	1,886,529		Common-to-All		100.0%			1,886,529	-	
Ullrich WTP Operations	-									
Electrical	3,392,482		Common-to-All		100.0%			3,392,482	-	
Chemical	2,667,071		Common-to-All		100.0%			2,667,071	-	
Other	1,934,935		Common-to-All		100.0%			1,934,935	-	
<b>PIPELINE OPERATIONS</b>										
Pump Station & Reservoir Maintenance (+SCADA)	-									
Electrical	2,672,895		Common-to-All		100.0%			2,672,895	-	
Other	1,597,589		Common-to-All		100.0%			1,597,589	-	
Pump Station & Reservoir Operations	2,697,603		Common-to-All		100.0%			2,697,603	-	
IT Applications	1,198,054		O&M Composite		72.3%	27.7%		866,166	331,888	
Management Services	849,784		T&D Alloc		33.5%	66.5%		284,875	564,910	
Distribution System Maintenance	1,831,459		T&D Alloc		33.5%	66.5%		613,964	1,217,496	
Infrastructure Mgmt	932,751		T&D Alloc		33.5%	66.5%		312,688	620,063	
Environmental Mgmt	157,107		T&D Alloc		33.5%	66.5%		52,667	104,440	
Pipeline Operations	15,472,118		T&D Alloc		33.5%	66.5%		5,186,748	#####	

Service (House) Connection	-						
Pipeline Rehabilitation & Construction	875,178	T&D Alloc	33.5%	66.5%	293,388	581,791	
Certification Training	199,982	Common-to-All	100.0%		199,982	-	
Meter Shop	3,960,188	Common-to-All	100.0%		3,960,188	-	
ARV/PRV Maintenance	54,773	Common-to-All	100.0%		54,773	-	
Valve & Hydrant	-						
Valves	763,416	T&D Alloc	33.5%	66.5%	255,921	507,495	
Valve Exercising	1,686,020	T&D Alloc	33.5%	66.5%	565,208	1,120,812	
Hydrants	2,184,716		8.4%	91.6%	183,097	2,001,619	
<b>DISTRIBUTION SYSTEM SUPPORT</b>	-						
Asset Mgt - Distribution	-						
Dispatch	739,981	T&D Alloc	33.5%	66.5%	248,065	491,916	
Water Facility Engineering - Distribution	1,500,416	T&D Alloc	33.5%	66.5%	502,987	997,429	
Water Pipeline Engineering	802,889	T&D Alloc	33.5%	66.5%	269,154	533,735	
Infrastructure Records	-	Common-to-All	100.0%		-	-	
Distribution Engineering	307,898	T&D Alloc	33.5%	66.5%	103,217	204,681	
Engineering & Tech Support	2,238,510	T&D Alloc	33.5%	66.5%	750,420	1,488,090	
GIS Services	872,351	T&D Alloc	33.5%	66.5%	292,440	579,911	
Line Locators - Distribution	526,486	T&D Alloc	33.5%	66.5%	176,495	349,991	
Water Protection/Inspection	1,209,228	T&D Alloc	33.5%	66.5%	405,372	803,856	
Small Calls	1,493,201	Common-to-All	100.0%		1,493,201	-	
Systems Planning	1,356,859	T&D Alloc	33.5%	66.5%	454,862	901,996	
Utility Development Services	1,556,184	Retail		100.0%	-	1,556,184	
<b>ONE STOP SHOP</b>	-	Common-to-All	100.0%		-	-	
Building Plan Review	-	Common-to-All	100.0%		-	-	
Building Plan Review - WP	33,677	Retail		100.0%	-	33,677	
Land Use Review	151,414	Retail		100.0%	-	151,414	
Site Inspections	-	Common-to-All	100.0%		-	-	
Permit and License Center	104,309	Retail		100.0%	-	104,309	
<b>SUPPORT SERVICES</b>	-						
Internal Audit	242,994	O&M Composite	72.3%	27.7%	175,679	67,315	
Business Support	750,616	O&M Composite	72.3%	27.7%	542,678	207,937	
Strategic Resources Services (Wholesale)	-	Common-to-All	100.0%		-	-	
Business Improvement Services	-	Common-to-All	100.0%		-	-	
Fleet Management	129,613	O&M Composite	72.3%	27.7%	93,707	35,906	
CIP Budgeting / Acct & Fin Reporting	513,037	O&M Composite	72.3%	27.7%	370,914	142,123	
Rates, Analysis & Asset Mngt (RAAM)	364,515	O&M Composite	72.3%	27.7%	263,536	100,979	
Utility Central Stores	140,737	O&M Composite	72.3%	27.7%	101,750	38,987	
Budget & Accounting	622,895	O&M Composite	72.3%	27.7%	450,339	172,556	
IT Infrastructure	1,636,769	O&M Composite	72.3%	27.7%	1,183,347	453,422	
Security Management	1,431,596	O&M Composite	72.3%	27.7%	1,035,012	396,584	
Facility Management - Facility Services	1,232,561	O&M Composite	72.3%	27.7%	891,114	341,447	
Facility Management - HVAC Services	401,935	O&M Composite	72.3%	27.7%	290,590	111,345	
Facility Management - Program Mngt	334,090	O&M Composite	72.3%	27.7%	241,540	92,550	
Purchasing	432,497	O&M Composite	72.3%	27.7%	312,685	119,811	
Accounts Payable	342,273	O&M Composite	72.3%	27.7%	247,456	94,817	
Public Involvement	562,448	O&M Composite	72.3%	27.7%	406,638	155,811	
Residential Rebates	111,548	O&M Composite	72.3%	27.7%	80,647	30,901	
Organizational Development	118,669	O&M Composite	72.3%	27.7%	85,795	32,874	
Employment - Compensation	508,862	O&M Composite	72.3%	27.7%	367,896	140,966	
Employee Relations & Workers Comp	313,365	O&M Composite	72.3%	27.7%	226,556	86,809	
Safety	734,980	O&M Composite	72.3%	27.7%	531,374	203,606	
Equipment Repairs	498,603	O&M Composite	72.3%	27.7%	360,479	138,124	

<b>CONSERVATION &amp; REUSE</b>	-						
Commercial Rebates	160,552		O&M Composite	72.3%	27.7%	116,075	44,476
Multifamily Program	-						
Reicher Ranch	62,495		Retail		100.0%	-	62,495
Land Management	1,574,325		Retail		100.0%	-	1,574,325
Balcones Canyonland Preserve Mgmt	(0)		Retail		100.0%	-	(0)
Municipal Program	3,691		O&M Composite	72.3%	27.7%	2,668	1,022
Conservation Marketing	649,540		O&M Composite	72.3%	27.7%	469,603	179,937
Management Resiliency	332,862		O&M Composite	72.3%	27.7%	240,652	92,210
<b>BILLING CUSTOMER SERVICES</b>	-						
Tap Sales	768,773		Retail		100.0%	-	768,773
Tap Investigations	-						
Retail Customer Service	647,505		Common-to-All	100.0%		647,505	-
Utility Customer Services Office - AE	12,473,371		Common-to-All	100.0%		12,473,371	-
Bad Debt	666,957	Not in Composite	Common-to-All	100.0%		666,957	-
<b>TRANSFERS &amp; OTHER REQUIREMENTS</b>	-						
Commission on Debt	639,902		O&M Composite	72.3%	27.7%	462,635	177,267
Special Support	1,092,272		O&M Composite	72.3%	27.7%	789,688	302,584
<b>WATER CONSERVATION</b>	-						
Water Conservation	3,069,765		Common-to-All	100.0%		3,069,765	-
<b>Other Operating Transfers</b>	-						
Accrued Payroll	149,647		O&M Composite	72.3%	27.7%	108,191	41,456
Interdepartmental Charges	56,380		O&M Composite	72.3%	27.7%	40,761	15,619
Public Improvement District	37,500		O&M Composite	72.3%	27.7%	27,112	10,388
Administrative Support	7,277,235		O&M Composite	72.3%	27.7%	5,261,278	2,015,957
CTECC Support	6,295		O&M Composite	72.3%	27.7%	4,551	1,744
CTM Support	2,415,274		O&M Composite	72.3%	27.7%	1,746,189	669,085
Regional Radio System	227,160		O&M Composite	72.3%	27.7%	164,232	62,928
Liability Reserve	-					-	-
Trf to Economic Development	2,046,374	Not in Composite	Retail		100.0%	-	2,046,374
Trf to Reclaimed Water Fund	4,000,000		O&M Composite	72.3%	27.7%	2,891,911	1,108,089
Workers' Compensation	567,944		O&M Composite	72.3%	27.7%	410,611	157,333
<b>TOTAL O&amp;M EXPENSES AND TRANSFERS</b>	<b>132,706,200</b>					<b>94,648,893</b>	<b>38,057,307</b>
<b>Basis for O&amp;M Composite Factor</b>	<b>99,655,407</b>		<b>For O&amp;M Composite</b>			<b>72,048,630</b>	<b>27,606,777</b>
<b>O&amp;M Composite Percentage Calculation</b>	<b>100.0%</b>		<b>For O&amp;M Composite</b>			<b>72.3%</b>	<b>27.7%</b>

### Customer Class Allocation

Description	Adjusted Test Year Amount	Comment	ALLOCATION FACTOR		ALLOCATION PERCENTAGE			ALLOCATED AMOUNT		
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Common-to-All	Retail Only	Wholesale Only	Common-to-All	Retail Only	Wholesale Only
<u>OTHER COSTS</u>										
Watershed Land Purchase	5,711,866		Retail			100 0%	-	5,711,866		
LCRA Water Rights	5,032,469		Common-to-All		100 0%		5,032,469	0		
Reserve Fund-Operating										
CAP Program Initiatives	2,270,910		Retail			100 0%	-	2,270,910		
TOTAL OTHER COSTS	13,015,245						5,032,469	7,982,776		

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule IV-A  
 CAPITAL COSTS: Water Assets at Original Cost

### Customer Class Allocation

Description	Adjusted Test Year Amount	Comment	ALLOCATION FACTOR		ALLOCATION PERCENTAGE			ALLOCATED AMOUNT		
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Common-to-All	Retail Only	General	Common-to-All	Retail Only	General
<b>WATER ASSETS AT ORIGINAL COST</b>										
Land & Easements	121,235,989		Plt Composite 1		64.4%	32.8%	2.8%	78,018,692	39,783,177	3,434,121
Land (Watershed Land Purchase)	54,362,632		Common-to-All		100.0%			54,362,632	-	-
Engineering/Studies	10,542,414				67.1%	30.4%	2.5%	7,069,759	3,208,261	264,394
Basins	3,669,416		Common-to-All		100.0%			3,669,416	-	-
Pump Stations	83,974,495		Common-to-All		100.0%			83,974,495	-	-
Hi-Service Pumps	1,246,998		Common-to-All		100.0%			1,246,998	-	-
Booster Stations	579,429		Common-to-All		100.0%			579,429	-	-
Tanks/Reservoirs	73,477,416		Common-to-All		100.0%			73,477,416	-	-
General Buildings/Other Structures	52,128,185						100.0%	-	-	52,128,185
Treatment	37,882,118		Common-to-All		100.0%			37,882,118	-	-
Ullrich WTP	226,241,904		Common-to-All		100.0%			226,241,904	-	-
Davis WTP	76,999,404		Common-to-All		100.0%			76,999,404	-	-
WTP4	375,681,318		Common-to-All		100.0%			375,681,318	-	-
Transmission Mains	304,531,133		Common-to-All		100.0%			304,531,133	-	-
Distribution Mains	603,888,166		Retail			100.0%		-	603,888,166	-
Hydrants	28,655,353		Retail			100.0%		-	28,655,353	-
Services	185,846,183		Common-to-All		100.0%			185,846,183	-	-
Meters	23,653,016		Common-to-All		100.0%			23,653,016	-	-
Laboratory Equipment	97,120		Common-to-All		100.0%			97,120	-	-
Miscellaneous Equipment/Materials	32,121,251						100.0%	-	-	32,121,251
General	227,646						100.0%	-	-	227,646
<b>TOTAL WATER ASSETS AT ORIGINAL COST</b>	<b>2,297,041,584</b>							<b>1,533,331,031</b>	<b>675,534,956</b>	<b>88,175,597</b>
<b>Plant Composite 1 Percentage Calculation</b>	<b>100.0%</b>		<b>For Plant Composite 1</b>					<b>64.4%</b>	<b>32.8%</b>	<b>2.8%</b>
<b>For Capital Non-Rate Revenue Allocation</b>			<b>For Plant Composite 3</b>					<b>69.4%</b>	<b>30.6%</b>	

### Customer Class Allocation

Description	Adjusted Test Year Amount	Comment	ALLOCATION FACTOR		ALLOCATION PERCENTAGE			ALLOCATED AMOUNT		
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Common-to- All	Retail Only	General	Common-to- All	Retail Only	General
<b><u>CAPITAL COSTS (NBV ALLOCATION)</u></b>										
Land & Easements	6,538,685	Alloc uses Orig Cost	Plt Composite 1	Common-to-All	64.4%	32.8%	2.8%	4,207,824	2,145,647	185,214
Land (Watershed Land Purchase)	2,931,969	Alloc uses Orig Cost			100.0%	0.0%	0.0%	2,931,969	-	-
Engineering/Studies	264,817	Alloc uses Orig Cost			67.1%	30.4%	2.5%	177,587	80,589	6,641
Basins	149,838	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	149,838	-	-
Pump Stations	3,049,601	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	3,049,601	-	-
Hi-Service Pumps	8,141	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	8,141	-	-
Booster Stations	11,943	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	11,943	-	-
Tanks/Reservoirs	2,442,694	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	2,442,694	-	-
General Buildings/Other Structures	1,645,599	Alloc uses Orig Cost			0.0%	0.0%	100.0%	-	-	1,645,599
Treatment	746,748	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	746,748	-	-
Ullrich WTP	6,597,730	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	6,597,730	-	-
Davis WTP	2,104,661	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	2,104,661	-	-
WTP4	18,452,357	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	18,452,357	-	-
Transmission Mains	10,882,565	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	10,882,565	-	-
Distribution Mains	21,580,232	Alloc uses Orig Cost	Retail		0.0%	100.0%	0.0%	-	21,580,232	-
Hydrants	1,132,870	Alloc uses Orig Cost	Retail		0.0%	100.0%	0.0%	-	1,132,870	-
Services	8,119,888	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	8,119,888	-	-
Meters	370,375	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	370,375	-	-
Laboratory Equipment	10	Alloc uses Orig Cost	Common-to-All		100.0%	0.0%	0.0%	10	-	-
Miscellaneous Equipment/Materials	483,483	Alloc uses Orig Cost			0.0%	0.0%	100.0%	-	-	483,483
General	2,770	Alloc uses Orig Cost			0.0%	0.0%	100.0%	-	-	2,770
Total Capital Costs based on NBV			87,516,978					60,253,931	24,939,339	2,323,708

DOCKET NO. 49189  
UTILITY NAME City of Austin - Austin Water  
TEST YEAR ENDED September 30, 2018

Exhibit WP  
Schedule V  
Debt Service Coverage

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### Customer Class Allocation

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Added as Necessary to Base Revenue Requirements by Individual Customer Class after All Other Allocations

### Customer Class Allocation

Description	Adjusted Test Year Amount	Comment	ALLOCATION FACTOR		ALLOCATION PERCENTAGE			ALLOCATED AMOUNT		
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Common-to- All	Retail Only	Wholesale Only	Common-to- All	Retail Only	Wholesale Only
<b><u>O&amp;M NON-RATE REVENUES</u></b>										
Misc Telecom	227,112		O&M Composite		72.3%	27.7%		164,197	62,915	0
Private Fire Hydrant Fee	178,943		Retail			100.0%		-	178,943	0
Industrial Waste Permits	0							-	0	0
Permit-Liquid Waste Hauler	0							-	0	0
Backflow Prevention Compliance Fee	961,719		Retail			100.0%		-	961,719	0
Water Well Fee	67,946		Retail			100.0%		-	67,946	0
Approach Main Analysis Fee (SER)	40,731		Retail			100.0%		-	40,731	0
Reconnection Fee	1,606		Retail			100.0%		-	1,606	0
Rest Criminal Acts/Other Court Rev	0							-	0	0
City Ordinance Fines	638,250		Retail			100.0%		-	638,250	0
Xerox Copies	2,980		O&M Composite		72.3%	27.7%		2,154	826	0
BAB Interest Subsidy	0							-	0	0
CIP Interest								-	0	0
Late Payment Penalties	1,197,939		Retail			100.0%		-	1,197,939	0
Building Rental	60,335		O&M Composite		72.3%	27.7%		43,621	16,714	0
Damage Charges	154,939		Retail			100.0%		-	154,939	0
Parking revenue	1,390		Composite		72.3%	27.7%		1,005	385	0
Compost/Sludge Sales	0							-	0	0
Agri By-Prod	11,731		Common-to-All		100.0%			11,731	0	0
Special Billings	16,695		Common-to-All		100.0%			16,695	0	0
Special Billings Orgs 9050 & 9052	0							-	0	0
Land Lease Fees	71,500		O&M Composite		72.3%	27.7%		51,693	19,807	0
Property Sales-Motorized Vehicles	0							-	0	0
After Hours Turn On	0							-	0	0
Meter Rev - Fire Meters	27,524		Retail			100.0%		-	27,524	0
Seminar Fees	11,544		O&M Composite		72.3%	27.7%		8,346	3,198	0
Tap Connections	1,317,815		Retail			100.0%		-	1,317,815	0
A/R Adj. Leak Adjustment	-1,674,595		Retail			100.0%		-	-1,674,595	0
TAP Re-inspection Fee	37,370		Retail			100.0%		-	37,370	0
Lab-Testing Fee	0							-	0	0
Water Taps Inspection Fee	277,788		Retail			100.0%		-	277,788	0
Southland Oaks Surcharge	60,237					20.0%	80.0%	-	12,047	48,190
Insurance Proceeds	0		O&M Composite		72.3%	27.7%		-	0	0
Wholesale Penalties & Fees	3,000					20.0%	80.0%	-	600	2,400
NWA MUD 1 Surcharge Credit	0							-	0	0
Service Installation	0							-	0	0
Special Bill - Wtr Fin Mgt	142,782		Common-to-All		100.0%			142,782	0	0
A/R Adjustments	0							-	0	0



Miscellaneous	118,868	O&M Composite	72.3%	27.7%	85,939	32,929	0
Returned Check Fee	56,705	Common-to-All	100.0%		56,705	0	0
Junk/Metal Sales	38,396	O&M Composite	72.3%	27.7%	27,759	10,637	0
Cash Over/Short	-2	Common-to-All	100.0%		(2)	0	0
Sales Tax Penalty	0				-	0	0
New Service Connections	578,112	Common-to-All	100.0%		578,112	0	0
Recls Recpt	0				-	0	0
Transfer in from CRFs	0				-	0	0
CBC Transfer In	3,406,365	Retail		100.0%	-	3,406,365	0
Transfer to ARR	0	Retail		100.0%	-	0	0
Interest Income (Capital Portion)					-	0	0
Full Year Revenue Increase Adjustment	0				-	0	0
Interest Income (O&M Portion)	1,753,716	O&M Composite	72.3%	27.7%	1,267,897	485,819	0
Decrease (Increase) in Operating Reserves	0				0	0	0
<b>TOTAL O&amp;M NON-RATE REVENUES</b>	<b>9,789,441</b>				<b>2,458,635</b>	<b>7,280,216</b>	<b>50,590</b>

<b><u>CAPITAL NON-RATE REVENUES</u></b>								
CIP Interest	157,545	Plt Composite 3	69.4%	30.6%	0.0%	109,363	48,182	0
Transfer in from CRFs	0	Plt Composite 3	69.4%	30.6%	0.0%	-	0	0
Interest Income (Capital Portion)	766,602	Plt Composite 3	69.4%	30.6%	0.0%	532,153	234,449	0
<b>TOTAL CAPITAL NON-RATE REVENUES</b>	<b>924,147</b>					<b>641,516</b>	<b>282,631</b>	<b>-</b>
<b>TOTAL NON-RATE REVENUES</b>	<b>10,713,588</b>					<b>3,100,151</b>	<b>7,562,847</b>	<b>50,590</b>

### Customer Class Allocation

Description	Adjusted Test Year Amount	Comment	ALLOCATION FACTOR		ALLOCATION PERCENTAGE			ALLOCATED AMOUNT		
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Common-to- All	Retail Only	Wholesale Only	Common-to- All	Retail Only	Wholesale Only
<b>ADJUSTED O&amp;M</b>										
Building Plan Review - WP	33,677	Assigned in O&M	Retail		0.0%	100.0%	-	33,677		
Land Use Review	151,414	Assigned in O&M	Retail		0.0%	100.0%	-	151,414		
Permit and License Center	104,309	Assigned in O&M	Retail		0.0%	100.0%	-	104,309		
Reicher Ranch	62,495	Assigned in O&M	Retail		0.0%	100.0%	-	62,495		
Land Management	1,574,325	Assigned in O&M	Retail		0.0%	100.0%	-	1,574,325		
Bad Debt	666,957	Assigned in O&M	Common-to-All		100.0%	0.0%	666,957	0		
Special Support	1,112,130	Assigned in O&M	O&M Composite		72.3%	27.7%	804,045	308,085		
Interdepartal Charges	56,380	Assigned in O&M	O&M Composite		72.3%	27.7%	40,761	15,619		
Public Improvement District	37,500	Assigned in O&M	O&M Composite		72.3%	27.7%	27,112	10,388		
Regional Radio System	227,160	Assigned in O&M	O&M Composite		72.3%	27.7%	164,232	62,928		
<b>Total Adjusted O&amp;M Costs</b>							<b>1,703,107</b>	<b>2,323,239</b>		

Cost Allocation to Functions & Demand Parameters

Description	Common-to-All Amount	Adjustment	Comment	Total Allocable Costs	ALLOCATED AMOUNT					
					Base		Base/Max Day/Max Hr		Meter	
COST OF SERVICE.										
Operations & Maintenance Expenses	94,648,893	-		94,648,893	49,505,688	21,862,996	-	-	5,498,071	17,782,138
Cap Program Initiatives	-	-		-	-	-	-	-	-	-
Other Costs	5,032,469	-		5,032,469	5,032,469	-	-	-	-	-
Debt Service	60,253,931	27,263,047	Add Retail Only & General	87,516,978	6,476,676	46,671,464	24,452,056	1,167,521	8,749,261	-
Debt Service Coverage	-	-	(1)	-	-	-	-	-	-	-
Reserve Fund Surcharge	-	-	(2)	-	-	-	-	-	-	-
TOTAL COST OF SERVICE	159,935,294	27,263,047		187,198,340	61,014,833	68,534,460	24,452,056	1,167,521	14,247,332	-
LESS:										
Other Revenue - O&M Related	(2,458,635)	-		(2,458,635)	(870,526)	(396,178)	-	-	(96,680)	-
Other Revenue - Capital Related	(641,516)	641,516	Allocated at end	-	-	-	-	-	-	-
Cap Program Initiatives	-	-		-	-	-	-	-	-	-
Reserve Fund Surcharge	-	-		-	-	-	-	-	-	-
TOTAL REVENUE REQUIREMENT	156,835,142	27,904,563		184,739,705	60,144,307	68,138,282	24,452,056	1,167,521	14,150,652	-

Comments

- (1) DSC removed from allocations so it can be added to specific customer classes after other allocations  
 (2) RFS removed from base rates for surcharge to base rate calculations

Cost Allocation to Functions & Demand Parameters

Description	Common-to-All Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT					
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter	
OPERATION & MAINTENANCE EXP. & TRANSFERS										
WATER TREATMENT										
Environmental & Regulatory Support	570,478		Base		570,478					
Water Treatment Laboratory	2,003,818		Base		2,003,818					
Longhorn Dam Operations	-				-					
Process Engineering	579,506		Base		579,506					
Facility Engineering - Treatment	-				-					
Longhorn Dam Maintenance	-				-					
Records and Information Mgmt Services	71,252		Composite		37,532	16,575	-	-	4,168	12,976
WTP4 Maintenance	1,378,219		Base		1,378,219					
Davis WTP Maintenance	2,448,336		Base		2,448,336					
Ullrich WTP Maintenance	2,135,913		Base		2,135,913					
Electrical Maintenance	1,282,463		Base		1,282,463					
Instrumentation & Control Maintenance	1,301,426		Base		1,301,426					
Admin Support	1,899,252		Base		1,899,252					
Systems Support	317,106		Base		317,106					
WTP4 Operations	-				-					
Electrical	1,897,375		Base		1,897,375					
Chemical	1,021,897		Base		1,021,897					
Other	1,558,105					1,558,105				
Davis WTP Operations	-				-					
Electrical	2,419,001		Base		2,419,001					
Chemical	1,536,277		Base		1,536,277					
Other	1,886,529					1,886,529				
Ullrich WTP Operations	-				-					
Electrical	3,392,482		Base		3,392,482					
Chemical	2,667,071		Base		2,667,071					
Other	1,934,935					1,934,935				
PIPELINE OPERATIONS										
Pump Station & Reservoir Maintenance (+SCADA)	-				-					
Electrical	2,672,895		Base		2,672,895					
Other	1,597,589				1,437,831	159,759				
Pump Station & Reservoir Operations	2,697,603				2,427,843	269,760				
IT Applications	866,166		Composite		456,259	201,496	-	-	50,672	157,739
Management Services	284,875					284,875				
Distribution System Maintenance	613,964					613,964				
Infrastructure Mgmt	312,688					312,688				
Environmental Mgmt	52,667					52,667				
Pipeline Operations	5,186,748					5,186,748				
Service (House) Connection	-				-					
Pipeline Rehabilitation & Construction	293,388					293,388				
Certification Training	199,982							199,982		
Meter Shop	3,960,188							3,960,188		
ARV/PRV Maintenance	54,773							54,773		
Valve & Hydrant	-				-					
Valves	255,921					255,921				
Valve Exercising	565,208					565,208				
Hydrants	183,097					183,097				
DISTRIBUTION SYSTEM SUPPORT										
Asset Mgt - Distribution	-				-					
Dispatch	248,065					248,065				
Water Facility Engineering - Distribution	502,987					502,987				
Water Pipeline Engineering	269,154					269,154				
Infrastructure Records	-		Base		-					

Distribution Engineering	103,217			103,217				
Engineering & Tech Support	750,420			750,420				
GIS Services	292,440			292,440				
Line Locators - Distribution	176,495			176,495				
Water Protection/Inspection	405,372			405,372				
Small Calls	1,493,201							
Systems Planning	454,862			454,862				
Utility Development Services	-			-				
<b>ONE STOP SHOP</b>	-			-				
Building Plan Review	-			-				
Building Plan Review - WP	-			-				
Land Use Review	-			-				
Site Inspections	-			-				
Permit and License Center	-			-				
<b>SUPPORT SERVICES</b>	-			-				
Internal Audit	175,679	Composite	92,540	40,868	-	-	10,277	31,993
Business Support	542,678	Composite	285,860	126,243	-	-	31,747	98,828
Strategic Resources Services (Wholesale)	-	Base	-	-				
Business Improvement Services	-	Base	-	-				
Fleet Management	93,707	Composite	49,361	21,799	-	-	5,482	17,065
CIP Budgeting / Acct & Fin Reporting	370,914	Composite	195,382	86,286	-	-	21,699	67,548
Rates, Analysis & Asset Mngt (RAAM)	263,536	Composite	138,820	61,306	-	-	15,417	47,993
Utility Central Stores	101,750	Composite	53,597	23,670	-	-	5,952	18,530
Budget & Accounting	450,339	Composite	237,219	104,762	-	-	26,345	82,012
IT Infrastructure	1,183,347	Composite	623,337	275,282	-	-	69,227	215,501
Security Management	1,035,012	Composite	545,200	240,775	-	-	60,550	188,487
Facility Management - Facility Services	891,114	Composite	469,401	207,300	-	-	52,131	162,282
Facility Management - HVAC Services	290,590	Composite	153,071	67,600	-	-	17,000	52,920
Facility Management - Program Mngt	241,540	Composite	127,233	56,189	-	-	14,130	43,987
Purchasing	312,685	Composite	164,709	72,740	-	-	18,293	56,944
Accounts Payable	247,456	Composite	130,349	57,566	-	-	14,476	45,064
Public Involvement	406,638	Composite	214,199	94,596	-	-	23,789	74,053
Residential Rebates	80,647	Composite	42,481	18,761	-	-	4,718	14,687
Organizational Development	85,795	Composite	45,193	19,958	-	-	5,019	15,624
Employment - Compensation	367,896	Composite	193,792	85,583	-	-	21,522	66,998
Employee Relations & Workers Comp	226,556	Composite	119,340	52,704	-	-	13,254	41,258
Safety	531,374	Composite	279,905	123,613	-	-	31,086	96,769
Equipment Repairs	360,479	Composite	189,885	83,858	-	-	21,089	65,647
<b>CONSERVATION &amp; REUSE</b>	-	-	-	-				
Commercial Rebates	116,075	Composite	61,144	27,003	-	-	6,791	21,139
Multifamily Program	-	-	-	-				
Reicher Ranch	-	-	-	-				
Land Management	-	-	-	-				
Balcones Canyonland Preserve Mgmt	-	-	-	-				
Municipal Program	2,668	Composite	1,405	621	-	-	156	486
Conservation Marketing	469,603	Composite	247,367	109,244	-	-	27,472	85,520
Management Resiliency	240,652	Composite	126,765	55,983	-	-	14,078	43,825
<b>BILLING CUSTOMER SERVICES</b>	-	-	-	-				
Tap Sales	-	-	-	-				
Tap Investigations	-	-	-	-				
Retail Customer Service	647,505	Customer Service						647,505
Utility Customer Services Office - AE	12,473,371	Customer Service						12,473,371
Bad Debt	666,957	Customer Service						666,957
<b>TRANSFERS &amp; OTHER REQUIREMENTS</b>	-	-	-	-				
Commission on Debt	462,635	Composite	243,696	107,623	-	-	27,065	84,251
Special Support	789,688	Composite	415,974	183,705	-	-	46,198	143,811
<b>WATER CONSERVATION</b>	-	-	-	-				
Water Conservation	3,069,765	Base	3,069,765					
<b>Other Operating Transfers</b>	-	-	-	-				
Accrued Payroll	108,191	Composite	56,991	25,169	-	-	6,329	19,703
Interdepartal Charges	40,761	Composite	21,471	9,482	-	-	2,385	7,423
Public Improvement District	27,112	Composite	14,281	6,307	-	-	1,586	4,937
Administrative Support	5,261,278	Composite	2,771,418	1,223,930	-	-	307,792	958,139
CTECC Support	4,551	Composite	2,397	1,059	-	-	266	829
CTM Support	1,746,189	Composite	919,818	406,216	-	-	102,154	318,001
Regional Radio System	164,232	Composite	86,510	38,205	-	-	9,608	29,908
Liability Reserve	-	-	-	-				
Trf to Economic Development	-	-	-	-				

Trf to Reclaimed Water Fund	2,891,911	Composite	1,523,336	672,744	-	-	169,181	-	526,650
Workers' Compensation	410,611	Composite	216,292	95,520	-	-	24,021	-	74,777
			-						
<b>TOTAL O&amp;M EXPENSES AND TRANSFERS</b>	<b>94,648,893</b>		<b>49,505,688</b>	<b>21,862,996</b>	<b>-</b>	<b>-</b>	<b>5,498,071</b>	<b>-</b>	<b>17,782,138</b>
Basis for O&M Composite Factor		For O&M Composite	37,952,155	16,760,656	-	-	4,214,943	-	13,120,876
O&M Composite Percentage Calculation		For O&M Composite	52.68%	23.26%	0.00%	0.00%	5.85%	0.00%	18.21%

Cost Allocation to Functions & Demand Parameters

Description	Common-to-All Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT					
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter	Customer Service
<b>OTHER COSTS</b>										
Watershed Land Purchase	-		Base		-					
LCRA Water Rights	5,032,469		Base		5,032,469					
Reserve Fund-Operating										
CAP Program Initiatives										
<b>TOTAL OTHER COSTS</b>	<b>5,032,469</b>				<b>5,032,469</b>	-	-	-	-	-

DOCKET NO. 49189  
 UTILITY NAME City of Austin - Austin Water  
 TEST YEAR ENDED September 30, 2018

Exhibit WP  
 Schedule IV-A  
 CAPITAL COSTS: Water Assets at Original Cost

### Cost Allocation to Functions & Demand Parameters

Description	Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT							
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter	Indirect	Customer Service	
ORIGINAL COST OF PLANT												
Land & Easements	121,235,989		Composite 1		5,570,276	72,448,416	39,783,177	-	-	3,434,121	-	
Land (Watershed Land Purchase)	54,362,632				Base	54,362,632						
Engineering/Studies	10,542,414				428,857	5,578,321	3,062,921	145,340	1,062,580	264,394	-	
Basins	3,669,416					3,669,416						
Pump Stations	83,974,495		Base		83,974,495							
Hi-Service Pumps	1,246,998					1,246,998						
Booster Stations	579,429		Base		579,429							
Tanks/Reservoirs	73,477,416					73,477,416						
General Buildings/Other Structures	52,128,185		Indirect							52,128,185		
Treatment	37,882,118					37,882,118						
Ullrich WTP	226,241,904					226,241,904						
Davis WTP	76,999,404					76,999,404						
WTP4	375,681,318					375,681,318						
Transmission Mains	304,531,133					304,531,133						
Distribution Mains	603,888,166						603,888,166					
Hydrants	28,655,353							28,655,353				
Services	185,846,183								185,846,183			
Meters	23,653,016								23,653,016			
Laboratory Equipment	97,120					97,120						
Miscellaneous Equipment/Materials	32,121,251		Indirect							32,121,251		
General	227,646		Indirect							227,646		
TOTAL ASSETS AT ORIGINAL COST					144,915,689	1,177,853,563	646,734,263	28,800,693	210,561,779	88,175,597	-	
Plant Composite 1 Percentage Calculation			For Plant Composite 1		4.6%	59.8%	32.8%	0.0%	0.0%	2.8%	0.0%	
Capital NRR Percentage Calculation			For Capital NRR		9.45%	76.82%	0.00%	0.00%	13.73%			



Cost Allocation to Functions & Demand Parameters

Description	Common-to-All Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT								
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter		Customer Service		
NET BOOK VALUE OF PLANT													
Land & Easements	78,018,692		Composite 1		5,570,276	72,448,416	-	-	-	-	-		
Land (Watershed Land Purchase)	54,362,632		Base		54,362,632								
Engineering/Studies	7,069,759				428,857	5,578,321	-	-	1,062,580	-	-		
Basins	3,669,416					3,669,416							
Pump Stations	83,974,495		Base		83,974,495								
Hi-Service Pumps	1,246,998					1,246,998							
Booster Stations	579,429		Base		579,429								
Tanks/Reservoirs	73,477,416					73,477,416							
Treatment	37,882,118					37,882,118							
Ullrich WTP	226,241,904					226,241,904							
Davis WTP	76,999,404					76,999,404							
WTP4	375,681,318					375,681,318							
Transmission Mains	304,531,133					304,531,133							
Distribution Mains	-												
Hydrants	-												
Services	185,846,183								185,846,183				
Meters	23,653,016								23,653,016				
Laboratory Equipment	97,120					97,120							
Miscellaneous Equipment/Materials	-												
General	-												
NET BOOK VALUE OF ASSETS	1,533,331,031				144,915,689	1,177,853,563	-	-	210,561,779	-	-		
Plant Composite 1 Percentage Calculation			For Plant Composite 1		7.1%	92.9%	0.0%	0.0%	0.0%	0.0%	0.0%		

DOCKET NO. 49189  
UTILITY NAME City of Austin - Austin Water  
TEST YEAR ENDED September 30, 2018

Exhibit WP  
Schedule IV-C  
CAPITAL COSTS: Capital Costs allocated on Net Book Value

### Cost Allocation to Functions & Demand Parameters

Description	Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT								
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter	Indirect	Customer Service		
CAPITAL COSTS (NBV ALLOCATION)													
Land & Easements	6,538,685		Allocation based on NBV Allocation		300,425	3,907,399	2,145,647	-	-	185,214	-		
Land (Watershed Land Purchase)	2,931,969		Allocation based on NBV Allocation		2,931,969	-	-	-	-	-	-		
Engineering/Studies	264,817		Allocation based on NBV Allocation		10,773	140,123	76,938	3,651	26,691	6,641	-		
Basins	149,838		Allocation based on NBV Allocation		-	149,838	-	-	-	-	-		
Pump Stations	3,049,601		Allocation based on NBV Allocation		3,049,601	-	-	-	-	-	-		
Hi-Service Pumps	8,141		Allocation based on NBV Allocation		-	8,141	-	-	-	-	-		
Booster Stations	11,943		Allocation based on NBV Allocation		11,943	-	-	-	-	-	-		
Tanks/Reservoirs	2,442,694		Allocation based on NBV Allocation		-	2,442,694	-	-	-	-	-		
General Buildings/Other Structures	1,645,599		Allocation based on NBV Allocation		-	-	-	-	-	1,645,599	-		
Treatment	746,748		Allocation based on NBV Allocation		-	746,748	-	-	-	-	-		
Ullrich WTP	6,597,730		Allocation based on NBV Allocation		-	6,597,730	-	-	-	-	-		
Davis WTP	2,104,661		Allocation based on NBV Allocation		-	2,104,661	-	-	-	-	-		
WTP4	18,452,357		Allocation based on NBV Allocation		-	18,452,357	-	-	-	-	-		
Transmission Mains	10,882,565		Allocation based on NBV Allocation		-	10,882,565	-	-	-	-	-		
Distribution Mains	21,580,232		Allocation based on NBV Allocation		-	-	21,580,232	-	-	-	-		
Hydrants	1,132,870		Allocation based on NBV Allocation		-	-	-	1,132,870	-	-	-		
Services	8,119,888		Allocation based on NBV Allocation		-	-	-	-	8,119,888	-	-		
Meters	370,375		Allocation based on NBV Allocation		-	-	-	-	370,375	-	-		
Laboratory Equipment	10		Allocation based on NBV Allocation		-	10	-	-	-	-	-		
Miscellaneous Equipment/Materials	483,483		Allocation based on NBV Allocation		-	-	-	-	-	483,483	-		
General	2,770		Allocation based on NBV Allocation		-	-	-	-	-	2,770	-		
Subtotal	87,516,978				6,304,710	45,432,266	23,802,817	1,136,521	8,516,955	2,323,708	-		
	Reallocate Indirect				7 40%	53 33%	27 94%	1 33%	10 00%	-100%			
	Reallocate Indirect				171,966	1,239,198	649,239	30,999	232,306	(2,323,708)			
TOTAL CAPITAL COSTS	87,516,978				6,476,676	46,671,464	24,452,056	1,167,521	8,749,261	-			

Cost Allocation to Functions & Demand Parameters

Description	Common-to-All Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT							
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter		Customer Service	
<b>O&amp;M NON-RATE REVENUES</b>												
Misc Telecom	164,197		Composite		86,492	38,197	-	-	9,606	-	29,902	
Private Fire Hydrant Fee	-											
Industrial Waste Permits	-											
Permit-Liquid Waste Hauler	-											
Backflow Prevention Compliance Fee	-											
Water Well Fee	-											
Approach Main Analysis Fee (SER)	-											
Reconnection Fee	-											
Rest Criminal Acts/Other Court Rev	-											
City Ordinance Fines	-											
Xerox Copies	2,154		Composite		1,135	501	-	-	126	-	392	
BAB Interest Subsidy	-											
CIP Interest	-											
Late Payment Penalties	-											
Building Rental	43,621		Composite		22,978	10,148	-	-	2,552	-	7,944	
Damage Charges	-											
Parking revenue	1,005		Composite		529	234	-	-	59	-	183	
Compost/Sludge Sales	-											
Agri By-Prod	11,731					11,731						
Special Billings	16,695		Customer Service								16,695	
Special Billings Orgs 9050 & 9052	-											
Land Lease Fees	51,693		Composite		27,230	12,025	-	-	3,024	-	9,414	
Property Sales-Motorized Vehicles	-											
After Hours Turn On	-											
Meter Rev - Fire Meters	-											
Seminar Fees	8,346		Composite		4,396	1,942	-	-	488	-	1,520	
Tap Connections	-											
A/R Adj Leak Adjustment	-											
TAP Re-inspection Fee	-											
Lab-Testing Fee	-											
Water Taps Inspection Fee	-											
Southland Oaks Surcharge	-		Base									
Insurance Proceeds	-		Composite		-	-	-	-	-	-	-	
Wholesale Penalties & Fees	-		Base									
NWA MUD 1 Surcharge Credit	-											
Service Installation	-											
Special Bill - Wtr Fin Mgt	142,782		Customer Service								142,782	
A/R Adjustments	-											
Miscellaneous	85,939		Composite		45,269	19,992	-	-	5,028	-	15,650	
Returned Check Fee	56,705		Customer Service								56,705	
Junk/Metal Sales	27,759		Composite		14,622	6,458	-	-	1,624	-	5,055	
Cash Over/Short	(2)		Customer Service								(2)	
Sales Tax Penalty	-											
New Service Connections	578,112		Customer Service								578,112	
Recds Recpt	-											
Transfer in from CRFs	-											
CBC Transfer In	-											
Transfer to ARR	-											
Interest Income (Capital Portion)	-											
Full Year Revenue Increase Adjustment	-											
Interest Income (O&M Portion)	1,267,897		Composite		667,874	294,951	-	-	74,174	-	230,899	
Decrease (Increase) in Operating Reserves	0											

TOTAL O&M NON-RATE REVENUES	2,458,635	870,526	396,178	-	-	96,680	-	1,095,251
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Cost Allocation to Functions & Demand Parameters

Description	Common-to-All Amount	Comment	ALLOCATION FACTOR		ALLOCATED AMOUNT					
			Raftelis Allocation Factor	Recommended Change to Raftelis Allocation Factor	Base		Base/Max Day/Max Hr		Meter	Customer Service
<b>O&amp;M ADJUSTMENTS</b>										
Building Plan Review - WP	-									
Land Use Review	-									
Permit and License Center	-									
Reicher Ranch	-									
Land Management	-									
Bad Debt	666,957		Customer Service							666,957
Special Support	804,045		Composite		423,537	187,045	-	-	47,038	- 146,426
Interdepartmental Charges	40,761		Composite		21,471	9,482	-	-	2,385	- 7,423
Public Improvement District	27,112		Composite		14,281	6,307	-	-	1,586	- 4,937
Regional Radio System	164,232		Composite		86,510	38,205	-	-	9,608	- 29,908
<b>Total Adjusted O&amp;M Costs</b>	<b>1,703,107</b>				<b>545,800</b>	<b>241,039</b>	<b>-</b>	<b>-</b>	<b>60,616</b>	<b>- \$55,652</b>

# TRUE

Table 75 -

Summary Allocation of Capital Costs to Demand Parameters

Functional Categories	Total	Base	Max-Day	Max-Hour	Customer	Meter	Fire
Base Costs	6,476,676	6,476,676					
Base/Max Day Costs	46,671,464	31,441,232	15,230,232				
Base/Max Day/Max Hour/Fire Costs (Retail Only Distribution Costs)	24,452,056	12,801,624	6,028,503	4,029,324			1,592,606
Customer	0				0		
Meter	8,749,261					8,749,261	
Fire	\$1,167,521						\$1,167,521
Total	\$87,516,978	\$50,719,532	\$21,258,735	\$4,029,324	\$0	\$8,749,261	\$2,760,126
Less Distribution	(\$24,452,056)	(\$12,801,624)	(\$6,028,503)	(\$4,029,324)	\$0	\$0	(\$1,592,606)
Equals Joint Capital Cost	\$63,064,922 100.0%	\$37,917,908 60.1%	\$15,230,232 24.2%	\$0 0.0%	\$0 0.0%	\$8,749,261 13.9%	\$1,167,521 1.9%
Allocation Factors							
North Austin MUD	476,920	0.77%	1.00%	0.86%	0.00%	0.40%	0.00%
Northtown MUD	379,693	0.69%	0.58%	0.65%	0.00%	0.37%	0.00%
Water District 10	1,282,816	1.94%	3.48%	2.44%	0.00%	0.19%	0.00%
Wells Branch MUD	638,493	1.13%	1.26%	1.16%	0.00%	0.21%	0.00%
Total for Four Districts	2,777,923						

# TRUE

Table 75 -

Table 75 -  
Summary Allocation of NRR Capital to Demand Parameters

Functional Categories		Total	Base	Max-Day	Max-Hour	Customer	Meter	Fire
Base Costs	9 451%	60,630	60,630					
Base/Max Day Costs	76 817%	492,791	331,979	160,812				
Base/Max Day/Max Hour/Fire Costs (Retail Only Distribution Costs)	0 000%	0	0	0	0			0
Customer	0 000%	0				0		
Meter	13 732%	88,095					88,095	
Fire	0 000%	0						\$0
Total	100.00%	\$641,516	\$392,609	\$160,812	\$0	\$0	\$88,095	\$0

Equals Joint Capital Cost	0 73%	\$641,516	\$392,609	\$160,812	\$0	\$0	\$88,095	\$0
		1.0%	0 6%	0.3%	0 0%	0 0%	0 1%	0 0%

Allocation Factors

North Austin MUD		0 77%	1 00%	0 86%	0 00%	0 40%	0 00%
	4,959	3,009	1,601	-	-	349	-
Northtown MUD		0 69%	0 58%	0 65%	0 00%	0.37%	0.00%
	3,940	2,689	926	-	-	325	-
Water District 10		1 94%	3 48%	2 44%	0 00%	0 19%	0 00%
	13,386	7,626	5,596	-	-	164	-
Wells Branch MUD		1 13%	1 26%	1 16%	0 00%	0 21%	0 00%
	6,645	4,436	2,027	-	-	183	-

Total for Four Districts 28,931

TRUE

Table 75 -

Table AW - 1

Summary of O&M Allocations to Demand Parameters

Functional Categories	Total	Base	Max-Day	Max-Hour	Customer	Meter	Fire
Base Costs	49,505,688	49,505,688					
Base/Max Day Costs	21,862,996	14,728,476	7,134,520				
Base/Max Day/Max Hour Costs							
Customer	17,782,138				17,782,138		
Meter	5,498,071					5,498,071	
Total	\$94,648,893	\$64,234,164	\$7,134,520	\$0 ok	\$17,782,138 ok	\$5,498,071	\$0

Allocation Factors

North Austin MUD	0.77%	1.00%	0.86%	0.00%	0.40%	0.00%
585,709	492,376	71,013	-	531	21,789	-
Northtown MUD	0.69%	0.58%	0.65%	0.00%	0.37%	0.00%
501,896	440,007	41,064	-	531	20,294	-
Water District 10	1.94%	3.48%	2.44%	0.00%	0.19%	0.00%
1,506,486	1,247,660	248,286	-	303	10,238	-
Wells Branch MUD	1.13%	1.26%	1.16%	0.00%	0.21%	0.00%
827,616	725,786	89,907	-	531	11,393	-

Total for Four Districts

3,421,708



# TRUE

Table 75 -

## Summary of Adjusted O&M Allocations to Demand Parameters

Functional Categories	Total	Base	Max-Day	Max-Hour	Customer	Meter	Fire
Base Costs	545,800	545,800					
Base/Max Day Costs	241,039	162,381	78,658				
Base/Max Day/Max Hour Costs	0						
Customer	855,652				855,652		
Meter	60,616					60,616	
Total	\$1,703,107	\$708,181	\$78,658	\$0	\$855,652	\$60,616	\$0
				ok	ok		

## Allocation Factors

North Austin MUD	0.77%	1.00%	0.86%	0.00%	0.40%	0.00%
	6,477	5,428	783	-	26	240
Northtown MUD	0.69%	0.58%	0.65%	0.00%	0.37%	0.00%
	5,553	4,851	453	-	26	224
Water District 10	1.94%	3.48%	2.44%	0.00%	0.19%	0.00%
	16,620	13,755	2,737	-	15	113
Wells Branch MUD	1.13%	1.26%	1.16%	0.00%	0.21%	0.00%
	9,144	8,002	991	-	26	126

Total for Four Districts

37,795

# TRUE

Table 75 -

## Summary of O&M NRR Allocations to Demand Parameters

Functional Categories	Total	Base	Max-Day	Max-Hour	Customer	Meter	Fire
Base Costs	870,526	870,526					
Base/Max Day Costs	395,178	266,894	129,284				
Base/Max Day/Max Hour Costs	0						
Customer	1,095,251				1,095,251		
Meter	96,680					96,680	
Total	\$2,458,635	\$1,137,419	\$129,284	\$0	\$1,095,251	\$96,680	\$0
				ok	ok		

## Allocation Factors

North Austin MUD	10,421	0.77%	1.00%	0.86%	0.00%	0.40%	0.00%
		8,719	1,287	-	33	383	-
Northtown MUD	8,925	0.69%	0.58%	0.65%	0.00%	0.37%	0.00%
		7,791	744	-	33	357	-
Water District 10	26,791	1.94%	3.48%	2.44%	0.00%	0.19%	0.00%
		22,093	4,499	-	19	180	-
Wells Branch MUD	14,714	1.13%	1.26%	1.16%	0.00%	0.21%	0.00%
		12,852	1,629	-	33	200	-

Total for Four Districts

60,851

Wholesale Only Costs

Base Costs

50,590

50,590

## Allocation Factors

North Austin MUD	6,717	13.28%	6,717
Northtown MUD	6,003	11.87%	6,003
Water District 10	17,021	33.65%	17,021
Wells Branch MUD	9,901	19.57%	9,901

Total for Four Districts

39,642

North Austin MUD	17,139	15,436	1,287	-	33	383	-
Northtown MUD	14,928	13,794	744	-	33	357	-
Water District 10	43,812	39,114	4,499	-	19	180	-
Wells Branch MUD	24,615	22,753	1,629	-	33	200	-

Total for Four Districts

100,493

TRUE

Table 75 -

Summary of Other Costs to Demand Parameters

Functional Categories	Total	Base	Max-Day	Max-Hour	Customer	Meter	Fire
Base Costs	5,032,469	5,032,469					
Base/Max Day Costs	0	0	0				
Base/Max Day/Max Hour Costs	0						
Customer	0				0		
Meter	0					0	
Total	\$5,032,469	\$5,032,469	\$0	\$0	\$0	\$0	\$0
				ok	ok		

Allocation Factors

North Austin MUD	38,576	0.77%	1.00%	0.86%	0.00%	0.40%	0.00%
Northtown MUD	34,473	0.69%	0.58%	0.65%	0.00%	0.37%	0.00%
Water District 10	97,749	1.94%	3.48%	2.44%	0.00%	0.19%	0.00%
Wells Branch MUD	56,862	1.13%	1.26%	1.16%	0.00%	0.21%	0.00%

Total for Four Districts 227,659

# TRUE

Table 75 -

## Debt Service Coverage

						0.54%	0.43%	1.47%	0.73%	
						N. Austin	Northtown	WD 10	Wells Branch	
		Total System	Wholesale	Wholesale %						
<b>Debt Service Requiring Coverage</b>										
Trf to Util D/S Separate Lien	Covg Required									
Trf to Utility D/S Prior Lien	YES	78,792,382	78,792,382	90.03%		429,376	341,842	1,154,931	574,842	
Trf to Utility D/S Sub Lien	YES	13,140,928	13,140,928	15.02%		71,611	57,012	192,619	95,872	
Trf to GO Debt Service	YES	5,227,410	5,227,410	5.97%		28,487	22,679	76,623	38,137	
Trf to Util D/S Tax/Rev Bonds	No	744,693	744,693	0.85%		4,058	3,231	10,916	5,433	
Commercial paper interest	No	408,212	408,212	0.47%		2,225	1,771	5,984	2,978	
Support Services/Infrastructure Funds Transfer In	No	97,979	97,979	0.11%		534	425	1,436	715	
		(150,291)	(150,291)	-0.17%		(819)	(652)	(2,203)	(1,096)	
<b>Other Costs Requiring Coverage</b>										
Watershed Land Purchase		5,711,866								
LCRA Water Rights		5,032,469								
<hr/>										
Total Debt Service & Other Costs Requiring Coverage		109,005,648	98,261,313	112.28%						
<b>Austin Adjustments</b>										
Watershed Land Purchase		(5,711,866)	(5,711,866)	-6.53%		(31,127)	(24,781)	(83,724)	(41,672)	
LCRA Water Rights		(5,032,469)	(5,032,469)	-5.75%		(27,424)	(21,833)	(73,765)	(36,715)	
<hr/>										
		98,261,313	87,516,978	100.00%		476,920	379,693	1,282,816	638,493	
<b>Other Costs Requiring Coverage</b>										
Watershed Land Purchase										
LCRA Water Rights			5,032,469			38,576	34,473	97,749	56,862	
<hr/>										
Total Debt Service & Other Costs Requiring Coverage		98,261,313	92,549,447			515,496	414,166	1,380,564	695,355	
<hr/>										
Coverage Requirement		1.85	1.85			1.85	1.85	1.85	1.85	
<hr/>										
Coverage Amount		83,522,116	78,667,030			438,172	352,041	1,173,480	591,052	
<hr/>										
Subtract Costs available for coverage										



# TRUE

Table 75 -

Table AW - 2

System Demand Parameter Derivation

Demand Parameter	Joint	Retail Only	Outside City Services	Watershed Land Purchases	LCRA	Reserve Fund	Fire
System Demands Before Fire Flows							
Average Day	116,699.2	109,962.1	6,737.1	109,962.1	116,699.2	116,699.2	
Max Day	173,228.7	161,745.1	11,483.6	161,745.1	173,228.7	173,228.7	
Max Hour	210,300.0	196,355.8	13,944.3	196,355.8	210,300.0	210,300.0	
Additional Fire Demand							
Average Day	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Max Day	0.0	2,070.0	0.0	0.0	0.0	2,070.0	
Max Hour	0.0	13,680.0	0.0	0.0	0.0	13,680.0	
System Demands After Fire Flows							
Average Day	116,699.2	109,962.1	6,737.1	109,962.1	116,699.2	116,699.2	
Adjusted Max Day	173,228.7	163,815.1	11,483.6	161,745.1	173,228.7	175,298.7	
Adjusted Max Hour	210,300.0	210,035.8	13,944.3	196,355.8	210,300.0	223,980.0	
Calculated System Demand Allocations							
Base Demand Allocations	100.000%						
Base / Max Day Allocations							
Base Allocation %	67.367%						
Max Day Allocation %	32.633%						
Base/Max Day Fire Allocation	0.000%						
Total Allocation %	100.000%						
Base / Max Hour Allocations							
Base Allocation %							
Base/Max Hour Allocation %							
Base							
Total Allocation %							
Base / Max Day / Max Hour Allocation							
Base Allocation %		52.354%					
Max Day Allocation %		24.654%					
Max Hour Allocation %		16.478%					
Base / Max Day / Max Hour Fire Allocation		6.513%					
Total Allocation %		100.000%					

Final Revenue Requirements	N. Austin	Northtown	WD 10	Wells Branch
O&M	585,709	501,896	1,506,486	827,616
O&M Adjusted	(6,477)	(5,553)	(16,620)	(9,144)
O&M NRR	(17,139)	(14,928)	(43,812)	(24,615)
Capital Costs	476,920	379,693	1,282,816	638,493
Capital Costs NRR	(4,959)	(3,940)	(13,386)	(6,645)
Other costs	38,576	34,473	97,749	56,862
DSC	438,172	352,041	1,173,480	591,052
<b>Total Rev Rqmt</b>	<b>1,510,802</b>	<b>1,243,682</b>	<b>3,986,712</b>	<b>2,073,619</b>

Annual Fixed Revenues	\$	169,957	\$	136,150	\$	440,339	\$	233,482
Fixed Monthly Charge	\$	14,163	\$	11,346	\$	36,695	\$	19,457
<b>Volume Revenue Requirement</b>	<b>\$</b>	<b>1,340,846</b>	<b>\$</b>	<b>1,107,530</b>	<b>\$</b>	<b>3,546,372</b>	<b>\$</b>	<b>1,840,135</b>
Annual Volume		326,506		291,779		827,353		481,286
Volume Rate	\$	4.10	\$	3.79	\$	4.28	\$	3.82
Add Reserve Fund Surcharge	\$	0.05	\$	0.05	\$	0.05	\$	0.05
Final Rate per 1000 Gallons	\$	4.15	\$	3.84	\$	4.33	\$	3.87

RFS Revenues	\$	16,325	\$	14,589	\$	41,368	\$	24,064
Over(under) recovery	\$	(2,170)	\$	(1,687)	\$	(5,302)	\$	(1,624)

<b>Revenue Rqmt From AW errata model* =====&gt;</b>	<b>1,510,802</b>	<b>1,243,682</b>	<b>3,986,712</b>	<b>2,073,619</b>
<b>Difference =====&gt;</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

\* Adjusted for Error in Austin Errata Model:

Tab 87 Capital NRR from Austin errata	6,183	4,885	16,942	8,351
Capital NRR from this model using Orig cost difference	4,959	3,940	13,386	6,645
	1,224	945	3,556	1,706
	1,509,578	1,242,738	3,983,157	2,071,914