

Laguna Madre Water District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
General Fund – Budget and Actual
For the Fiscal Year Ended September 30, 2018

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Revenues:				
Water services	\$ 5,084,063	\$ 5,084,063	\$ 5,321,051	\$ 236,988
Wastewater services	3,480,340	3,480,340	3,650,725	170,385
Other water sales	104,234	104,234	119,597	15,363
Late fees	76,976	76,976	62,631	(14,345)
Tap fees	155,123	155,123	237,154	82,031
Investment earnings	14,836	14,836	89,446	74,610
Miscellaneous	350,269	350,269	104,782	(245,487)
Total revenues	9,265,841	9,265,841	9,585,386	319,545
Expenditures:				
Service operations:				
Administration	331,850	326,550	282,962	43,588
Contracted services	321,400	255,185	240,125	15,060
Insurance	199,801	217,026	200,962	16,064
Professional fees	143,500	210,370	206,570	3,800
Payroll and benefits	4,000,408	3,930,775	3,908,057	22,718
Utilities	767,315	701,157	690,553	10,604
Materials and supplies	979,862	895,356	936,154	(40,798)
Repairs and maintenance	434,262	323,499	292,266	31,233
Other	122,293	66,349	75,808	(9,459)
Capital outlay				
Capital Outlay	523,125	482,123	139,642	342,481
Lease principal	-	11,831	11,831	-
Interest and fiscal charges	-	2,343	2,343	-
Total expenditures	7,823,816	7,422,564	6,987,273	435,291
Excess (deficiency) of revenues over expenditures	1,442,025	1,843,277	2,598,113	754,836
Other financing sources/uses:				
Transfers-internal activities	(1,442,024)	(1,871,276)	(1,871,276)	-
Net other financing sources/uses	(1,442,024)	(1,871,276)	(1,871,276)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 1	\$ (27,999)	726,837	\$ 754,836
Fund balance:				
Beginning of the year			6,317,368	
End of the year			\$ 7,044,205	

Laguna Madre Water District

Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balance
General Fund – Budget and Actual

1. As required by the Texas Water Code, the General Manager submits to the Board of Directors the proposed executive budgets for the fiscal year prior to the beginning of such fiscal year.
2. Budget Workshops are conducted to obtain rate payers comments.
3. The original amount appropriated budgets and any revisions of such budgets that affect the overall fund total expenditures are made through appropriate budget resolutions by the Board of Directors. The original annual appropriated budgets are adopted by resolution by the Board of Directors prior to the beginning of the fiscal year as required by state law. The final annual amended appropriated budgets are shown in this report. The overall fund total of actual expenditures cannot exceed the overall fund total of appropriated expenditures for such funds.
4. The General Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the overall total of appropriated expenditures of any fund must be approved by the Board of Directors. During the year, the budget was amended three times.
5. Appropriations lapse at the end of each fiscal year.

Laguna Madre Water District
Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31,			
	2017	2016	2015	2014
Total Pension Liability				
Service cost	\$ 355,712	\$ 351,190	\$ 369,415	\$ 349,544
Interest on total pension liability	994,321	934,915	909,356	857,968
Effect of plan changes	-	-	(86,128)	-
Effect of assumption changes or inputs	13,650	-	79,690	-
Effect of economic/demographic (gains) or losses	(6,355)	(63,218)	(252,109)	94,417
Benefit payments/refunds of contributions	(715,704)	(631,962)	(763,280)	(588,331)
Net change in total pension liability	641,624	590,925	256,944	713,598
Total pension liability, beginning	12,270,739	11,679,814	11,422,870	10,709,272
Total pension liability, ending (a)	\$ 12,912,363	\$ 12,270,739	\$ 11,679,814	\$ 11,422,870
Fiduciary Net Position				
Employer contributions	\$ 365,000	\$ 346,147	\$ 350,544	\$ 369,552
Member contributions	182,504	177,303	177,449	187,581
Investment income net of investment expenses	1,508,763	725,930	(25,081)	643,747
Benefit payments/refunds of contributions	(715,704)	(631,962)	(763,280)	(588,331)
Administrative expenses	(7,771)	(7,894)	(7,167)	(7,549)
Other	(2,243)	(73,059)	(25,499)	15,773
Net change in in fiduciary net position	1,330,549	536,465	(293,034)	620,773
Fiduciary net position, beginning	10,354,992	9,818,527	10,111,561	9,490,788
Fiduciary net position, ending (b)	\$ 11,685,541	\$ 10,354,992	\$ 9,818,527	\$ 10,111,561
Net pension liability / (asset), ending = (a) - (b)	\$ 1,226,822	\$ 1,915,747	\$ 1,861,287	\$ 1,311,309
Fiduciary net position as a % of total pension liability	90.50%	84.39%	84.06%	88.52%
Pensionable covered payroll	\$ 2,607,198	\$ 2,532,895	\$ 2,534,988	\$ 2,679,726
Net pension liability as a % of covered payroll	47.06%	75.63%	73.42%	48.93%

This schedule will ultimately present information for the past ten years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 68, should not be shown here.

**Laguna Madre Water District
Schedule of Employer Contributions**

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	352,564	352,564	-	2,551,846	13.8%
2016	344,556	344,556	-	2,518,460	13.7%
2017	360,462	360,462	-	2,590,525	13.9%
2018	399,387	399,387	-	2,707,139	14.8%

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Entry Age
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization period:	12.7 years (based on contribution rate calculated in 12/31/2017 valuation)
Asset Valuation Method:	5-year smoothed market
Inflation:	2.75%
Salary Increases:	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return:	8.00%, net of administrative and investment expenses, including inflation.
Retirement Age:	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality :	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions:	2015: New inflations, mortality and other assumptions reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions:	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.

OTHER SUPPLEMENTARY INFORMATION

Laguna Madre Water District
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund – Budget and Actual
For the Fiscal Year Ended September 30, 2018

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Revenues:				
Property taxes	\$ 1,367,447	\$ 1,367,447	\$ 1,454,793	\$ 87,346
Penalties and interest	33,999	33,999	25,284	(8,715)
Investment earnings	5,988	5,988	39,839	33,851
Miscellaneous	-	-	61	61
Total revenues	1,407,434	1,407,434	1,519,977	112,543
Expenditures:				
Debt service:				
Principal	1,590,000	1,590,000	1,590,000	-
Interest	687,117	687,117	688,266	(1,149)
Contracted service	50,125	50,125	54,014	(3,889)
Total expenditures	2,327,242	2,327,242	2,332,280	(5,038)
Excess (deficiency) of revenues over expenditures	(919,808)	(919,808)	(812,303)	107,505
Other financing sources/(uses):				
Transfers-internal activities	932,150	932,150	932,150	-
Net other financing sources/uses	932,150	932,150	932,150	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 12,342	\$ 12,342	119,847	\$ 107,505
Fund balance:				
Beginning of the year			3,011,861	
End of the year			\$ 3,131,708	

**TEXAS SUPPLEMENTARY
INFORMATION (TSI) SECTION**

Laguna Madre Water District Notes Required by the Water District Accounting Manual

CREATION OF DISTRICT

History

Laguna Madre Water District (the "District") is a governmental entity created by an election held on November 14, 1950, pursuant to Article XVI, Section 59, of the Texas Constitution and Article 7881, Revised Civil Statutes of Texas. The District Board held its first meeting on December 11, 1950, and issued its first bonds on July 16, 1951. Originally created as a Fresh Water Supply District, the District was converted into a Municipal Utility District by an order of the Texas Water Rights Commission on November 20, 1973. Effective February 16, 1996, the Texas Natural Resources Conservation Commission officially authorized the District to change its name to the Laguna Madre Water District. The District is under the authority of the Texas Commission on Environmental Quality and is operated under and governed by Chapter 54 of the Texas Water Code.

The District's principal function is to provide treated water and wastewater services to the City of Port Isabel, Texas and various other communities which are adjacent to Port Isabel, Texas.

The District obtains water from the Rio Grande under rights granted by the State of Texas permitting the use of up to 7,278.6 acre-feet annually. Additionally, new water rights were purchased on August 28, 2018 and are pending TCEQ approval which will increase the permitted use to 7,513.4 acre-feet annually. This water is pumped via the District's raw water transmission line from the Rio Grande River to Water Plant No. 2 in Laguna Vista.

Tax Revenues

There is no maximum applicable tax rate for the District and the extent of the taxable property is \$3,312,253,813.

The following notes which are required by the Water District Accounting Manual are fully disclosed in the Basic Financial Statement.

Pledge of Revenues is disclosed in Note 7, Long Term Debt.

Compliance with Debt Service Requirements is disclosed in Note 1, Restricted Assets.

Redemption of Bonds is disclosed in Note 7, Long Term Debt

Pension Coverage for District Employee is disclosed in Note 9, Employee Retirement System.

Laguna Madre Water District
TSI – 1. Services and Rates

For the year ended September 30, 2018

1. Services provided by the District during the fiscal year.

- Retail Water
- Retail Wastewater

2. Retail Service Providers

a. Retail rates for a 5/8" meter

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1,000 Gallons over minimum	Usage levels
WATER	\$ 12.26	4,000	N	\$ 2.47	4,001 to 10,000
				\$ 3.89	10,001 to 20,000
				\$ 5.55	20,001 plus
WASTEWATER *	\$ 13.46	3,000		\$ 2.73	3,001 to 4,500
				\$ 4.23	4,501 to 7,500
				\$ 6.00	7,501 plus

Surcharge: \$0.005

District employs winter averaging for wastewater usage?

No

Total water and wastewater charges per 10,000 gallons usage (including surcharge):

\$53.10

Laguna Madre Water District
TSI – 1. Services and Rates (Continued)

For the year ended September 30, 2018

b. Water and Wastewater retail connections:

Meter Size	Total Connections	Active Connections	ESFC Factor	Active Factor
5/8"	4,966	4,871	-	-
1"	1,171	1,165	-	-
2"	335	302	-	-
4"	73	73	-	-
6"	36	33	-	-
8"	5	1	-	-
10"	0	0	-	-
16"	1	1	-	-
Total Water:	6,587	6,446	-	-
Total Wastewater:	5,626	5,557	-	-

3. Total water consumption during the fiscal year:

Gallons pumped into system: 1,443,198,000

Gallons billed to customers: 1,329,802,462

Water accountability ratio (gallons billed/gallons pumped); 92.10%

4. Location of the District:

County in which District is located: Cameron
 Is the District located entirely within one county? Yes
 Is the District located within a city? Yes
 Cities in which District located is located: Port Isabel, South Padre Island, Town of Laguna Vista
 Is the District located within a city's extra territorial jurisdiction (ETJ)? Yes - Partly
 ETJ's in which District is located: Laguna Heights (unincorporated)
 Are board members appointed by an office outside the District? No
 If yes, by whom? N/A

**Laguna Madre Water District
TSI – 2. General Fund Expenditures**

For the year ended September 30, 2018

Personnel (Including Benefits)	\$ 3,908,057
Professional Fees:	
Auditing	24,700
Legal	55,102
Engineering	30,291
Financial Advisor	54,995
IT Consultant	41,482
Contracted Services	210,200
Utilities	690,553
Repairs and Maintenance	292,266
Administrative Expenditures	
Office Supplies	29,740
Property Insurance	159,101
Other Administrative Expenditures	309,257
Capital Outlay:	139,642
Solid Waste Disposal	29,925
Materials and Supplies	936,154
Other Expenditures	75,808
Total Expenditures	\$ 6,987,273

Number of persons employed by the District: 77 Full Time

Laguna Madre Water District
TSI – 3. Temporary Investments

For the year ended September 30, 2018

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year
General Fund				
Certificate of Deposit	01-72431591	2.55%	3/8/2019	\$ 500,769
Certificate of Deposit	01-72032853	2.25%	3/19/2019	1,012,779
Certificate of Deposit	01-72035342	2.74%	9/9/2019	200,330
Certificate of Deposit	238700	1.55%	10/18/2018	505,819
Certificate of Deposit	01-72318976	2.25%	3/9/2019	202,556
Total General Fund				2,422,253
Debt Service Fund				
Certificate of Deposit	01-72894387	2.74%	9/9/2018	250,413
Certificate of Deposit	01-72695969	2.25%	3/9/2019	506,390
Certificate of Deposit	01-72941067	2.74%	9/9/2019	250,413
Certificate of Deposit	01-72716515	2.25%	3/9/2019	253,195
Total Debt Service Fund				1,260,411
Capital Projects Fund				
Certificate of Deposit	01-72408716	2.25%	3/9/2019	151,916
Certificate of Deposit	01-72054984	2.55%	3/8/2019	250,385
Total Capital Projects Fund				402,301
Emergency Fund				
Certificate of Deposit	01-72705218	2.25%	3/19/2019	1,012,155
Total Emergency Fund				1,012,155
Total - All Funds				\$5,097,120

Laguna Madre Water District
TSI – 4. Texas Levied and Receivable

For the year ended September 30, 2018	Debt Service Taxes
Taxes Receivable Beginning of Year	\$ 126,630
2016 Original Tax Levy	1,452,755
Tax Roll Adjustments	(5,458)
Total to be accounted for	1,573,927

Tax Collections:

Current Year	1,428,212
Prior Year	24,721
Total Collections	1,452,933
Taxes Receivable, End of Year	\$ 120,994

Taxes Receivable, By Years

Prior Years	\$ 96,597
Current Year - 2017	24,397
Taxes Receivable, End of Year	\$ 120,994

September 30,	2017	2016	2015	2014
Property Valuations:				
Land	\$ 1,314,065,195	\$ 1,297,763,711	\$ 1,315,897,695	\$ 1,323,826,813
Improvements	2,062,696,293	2,041,412,552	2,040,487,372	2,027,911,719
Personal Property	147,044,871	99,482,510	100,511,349	98,291,083
Total Property Valuations	\$ 3,523,806,359	\$ 3,438,658,773	\$ 3,456,896,416	\$ 3,450,029,615

Tax Rates Per \$100 Valuation:

Debt Service Tax Rate	\$ 0.043860	\$ 0.045020	\$ 0.044643	\$ 0.039260
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Original Tax Levy:	\$ 1,452,755	\$ 1,451,488	\$ 1,445,227	\$ 1,271,531
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Percent of Taxes Collected

To Taxes Levied	98.31%	99.04%	98.58%	95.98%
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Laguna Madre Water District
TSI – 5. Long Term Debt Requirements by Years

Waterworks and Sewer System Revenue Notes, Series 2015

Due During Fiscal Year	Principal Due	Interest Due	
<u>Ending</u>	<u>March 1,</u>	<u>March 1 & Sept 1</u>	<u>Total</u>
2019	490,000	122,496	612,496
2020	500,000	109,428	609,428
2021	515,000	96,030	611,030
2022	530,000	82,236	612,236
2023	540,000	68,112	608,112
2024	555,000	53,658	608,658
2025	570,000	38,808	608,808
2026	585,000	23,562	608,562
2027	600,000	7,920	607,920
	<u>\$ 4,885,000</u>	<u>\$ 602,250</u>	<u>\$ 5,487,250</u>

Laguna Madre Water District

TSI – 5. Long Term Debt Requirements by Years (Continued)

Unlimited Tax Bonds, Series 2012

Due During Fiscal Year	Principal Due	Interest Due	
<u>Ending</u>	<u>June 1,</u>	<u>June 1 & Dec 1</u>	<u>Total</u>
2019	705,000	436,513	1,141,513
2020	725,000	415,362	1,140,362
2021	745,000	393,612	1,138,612
2022	770,000	371,263	1,141,263
2023	800,000	340,463	1,140,463
2024	820,000	316,463	1,136,463
2025	845,000	290,838	1,135,838
2026	875,000	263,375	1,138,375
2027	905,000	234,500	1,139,500
2028	935,000	203,956	1,138,956
2029	965,000	171,231	1,136,231
2030	1,005,000	136,250	1,141,250
2031	1,055,000	86,000	1,141,000
2032	1,095,000	43,800	1,138,800
	<u>\$ 12,245,000</u>	<u>\$ 3,703,626</u>	<u>\$ 15,948,626</u>

Laguna Madre Water District

TSI – 5. Long Term Debt Requirements by Years (Continued)

Unlimited Tax Bonds, Series 2016

Due During Fiscal Year	Principal Due	Interest Due	
<u>Ending</u>	<u>June 1,</u>	<u>June 1 & Dec 1</u>	<u>Total</u>
2019	155,000	48,319	203,319
2020	160,000	44,770	204,770
2021	160,000	41,106	201,106
2022	165,000	37,442	202,442
2023	170,000	33,660	203,660
2024	175,000	29,770	204,770
2025	175,000	25,763	200,763
2026	180,000	21,755	201,755
2027	185,000	17,633	202,633
2028	190,000	13,397	203,397
2029	195,000	9,046	204,046
2030	200,000	4,580	204,580
	<u>\$ 2,110,000</u>	<u>\$ 327,241</u>	<u>\$ 2,437,241</u>

Laguna Madre Water District

TSI – 5. Long Term Debt Requirements by Years (Continued)

TWDB Revenue Bonds, Series 2016

Due During Fiscal Year	Principal Due	Interest Due	
<u>Ending</u>	<u>March 1,</u>	<u>Mar 1 & Sept 1</u>	<u>Total</u>
2019	280,000	41,916	321,916
2020	280,000	41,916	321,916
2021	280,000	41,902	321,902
2022	280,000	41,594	321,594
2023	280,000	40,796	320,796
2024	280,000	39,550	319,550
2025	280,000	37,912	317,912
2026	285,000	35,975	320,975
2027	285,000	33,710	318,710
2028	290,000	31,092	321,092
2029	290,000	28,207	318,207
2030	295,000	25,105	320,105
2031	300,000	21,773	321,773
2032	300,000	18,248	318,248
2033	305,000	14,541	319,541
2034	310,000	10,620	320,620
2035	315,000	6,495	321,495
2036	320,000	2,192	322,192
	<u>\$ 5,255,000</u>	<u>\$ 513,544</u>	<u>\$ 5,768,544</u>

Laguna Madre Water District

TSI – 5. Long Term Debt Requirements by Years (Continued)

Annual Requirements for All Series

Due During Fiscal Year	Principal Due	Interest Due	
<u>Ending</u>	<u>March 1,</u>	<u>Mar 1 & Sept 1</u>	<u>Total</u>
2019	1,630,000	649,244	2,279,244
2020	1,665,000	611,476	2,276,476
2021	1,700,000	572,650	2,272,650
2022	1,745,000	532,535	2,277,535
2023	1,790,000	483,031	2,273,031
2024	1,830,000	439,441	2,269,441
2025	1,870,000	393,321	2,263,321
2026	1,925,000	344,667	2,269,667
2027	1,975,000	293,763	2,268,763
2028	1,415,000	248,445	1,663,445
2029	1,450,000	208,484	1,658,484
2030	1,500,000	165,935	1,665,935
2031	1,355,000	107,773	1,462,773
2032	1,395,000	62,048	1,457,048
2033	305,000	14,541	319,541
2034	310,000	10,620	320,620
2035	315,000	6,495	321,495
2036	320,000	2,192	322,192
	<u>\$ 24,495,000</u>	<u>\$ 5,146,661</u>	<u>\$ 29,641,661</u>

Laguna Madre Water District TSI – 6. Changes in Long-Term Bonded Debt

For the year ended September 30, 2018

	Bond Issues				
	Series 2012 Tax	Series 2015 Revenue	Series 2016 Tax	Series 2016 Revenue	Series Total
Interest rates	2.0 - 5.0%	2.64%	2.29%	.01 - 1.37%	
Dates Interest Payable	6/1, 12/1	3/1, 9/1	6/1, 12/1	3/1, 9/1	
Maturity dates	6/1/2012 to 6/1/2032	9/1/2015 to 3/1/2027	6/1/2016 to 6/1/2030	3/1/2017 to 3/1/2036	
Bonds outstanding at beginning of current year	\$12,930,000	\$5,360,000	\$2,260,000	\$5,535,000	\$26,085,000
Bonds sold during Current Year	-	-	-	-	-
Bonds refunded	-	-	-	-	-
Bonds retired	685,000	475,000	150,000	280,000	\$1,590,000
Bonds outstanding at end of current year	\$12,245,000	\$4,885,000	\$2,110,000	\$5,255,000	\$24,495,000
Interest paid during the Fiscal Year	\$457,063	\$135,234	\$51,754	\$41,916	\$685,967

Paying agent Name & City

Series 2012: Bank of New York Mellon, Corporate Trust, New York, New York

Series 2015: Regions Capital Advantage, Inc., Birmingham, Alabama

Series 2016 Tax: BOKF, NA Dallas, Texas

Series 2016 Revenue: Bank of New York Mellon, Corporate Trust, New York, New York

Bond Authority:	Tax Bonds	Revenue Bonds
Amount Authorized	\$39,405,000	\$12,160,000
Amount Issued	23,750,000	12,160,000
Remaining to be Issued	\$15,655,000	\$0

Debt Service Fund Cash and Temporary Investments balances as of September 30, 2018: \$3,081,257

Average annual Debt Service payment (principal & interest) for remaining term of all debt: \$1,360,833

Laguna Madre Water District

**TSI – 7. Comparative Schedule of Revenues and Expenditures General Fund
and Debt Service Fund**

For the year ended September 30,	2018	%	2017	%	2016	%	2015	%	2014	%
GENERAL FUND:										
REVENUE:										
Water Service	5,321,051	55.5%	5,481,245	56.3%	5,060,601	54.7%	4,596,999	57.3%	4,331,211	58.1%
Wastewater Service	3,650,725	38.1%	3,713,416	38.1%	3,496,971	37.8%	3,063,040	38.2%	2,828,501	37.9%
Other Water sales	119,597	1.2%	134,503	1.4%	124,459	1.3%	-	0.0%	-	0.0%
Late fees	62,631	0.7%	58,683	0.6%	76,976	0.8%	63,063	0.8%	57,194	0.8%
Tap Connection fees	237,154	2.5%	162,892	1.7%	134,898	1.5%	167,919	2.1%	111,151	1.5%
Interest on investments	89,446	0.9%	33,305	0.3%	14,836	0.2%	5,195	0.1%	5,990	0.1%
Miscellaneous	104,782	1.1%	154,440	1.6%	350,709	3.8%	126,676	1.6%	125,229	1.7%
TOTAL REVENUES	9,585,386	100.0%	9,738,484	100.0%	9,259,450	100.0%	8,022,892	100.0%	7,459,276	100.0%
EXPENDITURES:										
Professional fees	206,570	2.2%	337,497	3.5%	388,806	4.2%	346,321	4.3%	322,314	4.3%
Payroll and benefits	3,908,057	40.8%	3,657,751	37.6%	3,687,855	39.8%	3,668,463	45.7%	3,810,930	51.1%
Utilities	690,553	7.2%	738,882	7.6%	815,276	8.8%	804,031	10.0%	769,218	10.3%
Materials and supplies	936,154	9.8%	955,147	9.8%	1,162,026	12.5%	986,917	12.3%	846,303	11.3%
Repairs and Maintenance	292,266	3.0%	275,616	2.8%	341,278	3.7%	280,086	3.5%	255,350	3.4%
Other expenditures	799,857	8.3%	722,134	7.4%	196,707	2.1%	206,859	2.6%	167,627	2.2%
Capital outlay	139,642	1.5%	206,388	2.1%	417,400	4.5%	367,244	4.6%	508,905	6.8%
Lease principal	11,831	0.1%	11,480	0.1%	13,329	0.1%	-	0.0%	-	0.0%
Interest and fiscal charges	2,343	0.0%	2,694	0.0%	844	0.0%	-	0.0%	-	0.0%
TOTAL EXPENDITURES	6,987,273	72.9%	6,907,589	70.9%	7,023,521	75.9%	6,659,921	83.0%	6,680,647	89.6%
EXCESS REVENUES OVER (UNDER)										
EXPENDITURES	2,598,113	27.1%	2,830,895	29.1%	2,235,929	24.1%	1,362,971	17.0%	778,629	10.4%

Laguna Madre Water District
TSI – 7. Comparative Schedule of Revenues and Expenditures General Fund
and Debt Service Fund (Continued)

For the year ended September 30,	2018	%	2017	%	2016	%	2015	%	2014	%
DEBT SERVICE FUND:										
REVENUES:										
Property taxes	1,454,793	95.7%	1,473,558	96.7%	1,480,550	97.0%	1,348,644	96.0%	2,668,060	97.5%
Penalty and Interest	25,284	1.7%	30,409	2.0%	35,959	2.4%	51,639	3.7%	62,146	2.3%
Interest on investments	39,839	2.6%	19,365	1.3%	7,062	0.5%	3,663	0.3%	7,063	0.3%
Miscellaneous	61	0.0%	12	0.0%	2,115	0.1%	671	0.0%	-	0.0%
TOTAL REVENUES	1,519,977	100.0%	1,523,344	100.0%	1,525,686	100.0%	1,404,617	100.0%	2,737,269	100.0%
EXPENDITURES:										
Tax collection expense	35,367	2.3%	35,827	2.4%	42,532	2.8%	33,636	2.4%	3,423	0.1%
Appraisal charge	18,647	1.2%	18,605	1.2%	15,707	1.0%	30,221	2.2%	101,873	3.7%
Debt service, interest and fees	2,278,266	149.9%	2,279,584	149.6%	1,939,105	127.1%	2,504,931	178.3%	3,204,346	117.1%
Bond issue costs	-	0.0%	-	0.0%	-	0.0%	140,385	10.0%	-	0.0%
TOTAL EXPENDITURES	2,332,280	153.4%	2,334,016	153.2%	1,997,344	130.9%	2,709,173	192.9%	3,309,642	120.9%
EXCESS REVENUES OVER (UNDER)										
EXPENDITURES	(812,303)	(53.4%)	(810,672)	(53.2%)	(471,658)	(30.9%)	(1,304,556)	(92.9%)	(572,373)	(20.9%)
TOTAL ACTIVE RETAIL WATER										
CONNECTIONS	6,446		6,369		6,278		6,319		6,208	
TOTAL ACTIVE RETAIL WASTE WATER										
CONNECTIONS	5,557		5,519		5,466		5,413		5,344	

Laguna Madre Water District
TSI – 8. Board Members, Key Personnel and Accountants

For the year ended September 30, 2018

Complete District Mailing Address: 105 Port Road
 Port Isabel, TX 78578
 District Business Telephone (956) 943-2626

Submission Date of the most recent District Registration Form (TWC Sections 36.054 and 49.054): October 13, 2017

Limit on Fees of Office that a Director may receive during a fiscal year
 (Set by Board Resolution - TWC 49.0060): \$ - 0 - .

Name and Address	Term of Office (Elected or Appointed) or Date Hired	Fees of Office Paid 9/30/2018	Expense Reimbursement 9/30/2018	Title at Year End
------------------	--	-------------------------------------	---------------------------------------	----------------------

BOARD MEMBERS

Scott Friedman PO Box 3897 South Padre Island, TX 78597	11/16 - 11/20	\$ -	\$ -	Chairman
Rick Wells 115 S Trevino Port Isabel, TX 78578	11/14 - 11/18	\$ -	\$ -	Vice-Chairman
Doyle Wells, III PO Box 3633 South Padre Island, TX 78596	7/16 - 11/18	\$ -	\$ -	Secretary
Alex Avalos 212 W Esperanza / PO Box 2867 South Padre Island, TX 78596	9/17 - 11/20	\$ -	\$ -	Director
Herb Houston 4 Whooping Crane Laguna Vista, TX 78578	9/17 - 11/20	\$ -	\$ -	Director

Laguna Madre Water District

TSI – 8. Board Members, Key Personnel and Accountants (Continued)

For the year ended September 30, 2018

Name and Address	Term of Office (Elected or Appointed) or Date Hired	Fees of Office Paid 9/30/2018	Expense Reimbursement 9/30/2018	Title at Year End
KEY ADMINISTRATIVE PERSONNEL				
Carlos J. Galvan, Jr. 1636 Oklahoma Street Port Isabel, TX 78578	2001	\$ -	\$ -	General Manager
Charles Ortiz 5587 Garden Breeze Ct. Brownsville, TX 78526	2013	\$ -	\$ -	District Engineer
Eduardo Salazar 33097 Washington Ave. Port Isabel, TX 78578	2018	\$ -	\$ -	Director of Finance
Robert Gomez 1425 Catherine Cir. Brownsville, TX 78520	2017	\$ -	\$ -	Director of Operations
CONSULTANTS				
Beatty Bangle Strama 400 West 15 St Ste 1450 Austin, TX 78701	2015	\$ 72,733.11	\$ -	Attorney
Estrada Hinojosa & Co., Inc. 1717 Main Street Dallas, TX 75201	1999	\$ 10,000.00	\$ -	Financial Advisor
G5 Internet Services 311-D Vogel Drive Mercedes, TX 78570	2012	\$ 40,135.80	\$ -	IT Consultant

OTHER INFORMATION

**Laguna Madre Water District
Top Ten Taxpayers**

For the year ended September 30, 2018

Owner ID	Taxpayer Name	Master Value	Taxable Value
642489	SAN ROMAN WIND I LLC	\$ 52,800,430	\$ 52,800,430
324942	AEP TEXAS INC	\$ 16,592,720	\$ 16,592,720
536143	SUBSEA 7 PORT ISABEL LLC	\$ 11,375,685	\$ 11,375,685
562039	SPI BEACH WATER RESORT WATERPARK LLC	\$ 10,882,174	\$ 10,882,174
336660	PENINSULA ISLAND RESORT & SPA LLC	\$ 10,346,917	\$ 10,346,917
580926	AGORA USA LP	\$ 10,312,156	\$ 10,312,156
526932	SAPPHIRE VP LP ATTN STEPHEN SWAN	\$ 9,000,000	\$ 9,000,000
541018	BAHIA MAR TOWER LLC	\$ 7,361,990	\$ 7,361,990
37416	AEP TEXAS CENTRAL CO	\$ 7,188,180	\$ 7,188,180
546094	AFFILIATED HOSPITALITY LLC	\$ 6,689,867	\$ 6,689,867

**Laguna Madre Water District
Top Ten Rate Payers**

For the year ended September 30, 2018

Account Name	Address	City	Amount
LONG ISLAND VILLAGE	900 S GARCIA ST	PORT ISABEL	\$ 328,025
SCHLITTERBAHN SO PADRE	200 PADRE BLVD	SOUTH PADRE ISLAND	\$ 310,846
TEXAS PACK INC	508 PORT ROAD	PORT ISABEL	\$ 218,225
CAMERON COUNTY PARKS	1 PADRE BLVD	SOUTH PADRE ISLAND	\$ 169,748
SSPIBR, LTD DBA PEARL SO PADRE	310 PADRE BLVD	SOUTH PADRE ISLAND	\$ 155,163
WAL-MART STORES	1401 HWY 100	PORT ISABEL	\$ 85,235
SAPPHIRE CONDOS	310-A PADRE BLVD	SOUTH PADRE ISLAND	\$ 77,596
SAIDA TOWERS II	400 PADRE BLVD	SOUTH PADRE ISLAND	\$ 76,658
BRIDGEPOINT CONDOS	334 PADRE BLVD	SOUTH PADRE ISLAND	\$ 76,444
SOUTH PADRE ISLAND GOLF COURSE	1 GOLF HOUSE RD	LAGUNA VISTA	\$ 68,085

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COMPLIANCE SECTION

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Laguna Madre Water District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Laguna Madre Water District as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Laguna Madre Water District's basic financial statements, and have issued our report thereon dated February 6, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Laguna Madre Water District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Laguna Madre Water District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Laguna Madre Water District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Laguna Madre Water District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Brownsville, Texas

February 6, 2019

August 9, 2000

Mr. William W. Vaughan III
General Counsel
Landmark National
2817 Crain Highway
Upper Marlboro, Maryland 20774

Dear Mr. Vaughan:

Mr. Eduardo Hernandez asked that I review and respond to your letter dated July 28, 2000, because I calculated both the initial rate specified in the contract and the rate recently adopted by the District. Please allow me to take this opportunity to explain the basis for the recent rate change.

As you noted in your letter and further confirmed by legal counsel for the District, the March 1996 contract between Delos Partners and the District specified an initial rate that was to be in effect for forty-eight months. According to Section 3, after this initial period the rate "may be revised by the District from time to time *in accordance with rate-making policies acceptable to the Texas Natural Resource Conservation Commission* (emphasis added)." The section further states, "the rate *methodology* used to calculate the revised rates shall be the same *methodology* used to calculate the initial rate specified in Section 2 of this Agreement (emphasis added)".

The term *methodology* carries a specific meaning in the field of water ratemaking. The TNRCC and the American Water Works Association recognize two alternative methodologies for the setting of water rates. These methodologies are called the Cash Basis and the Utility Basis. Exhibit C to the contract shows that it was the Utility Basis *methodology* that was used to calculate the initial rate.

In order to calculate a rate using the Utility Basis methodology, the District must input five separate but intertwined factors. These factors are the Rate Base, the Rate of Return, Depreciation Expense, O&M expense, and Usage. AWWA and TNRCC precedents allow limited flexibility in calculating these factors under the Utility Basis. In other words, individual factors may be changed while keeping the calculation in accordance with an overall *methodology*.

You will note that the recent recalculation of the raw water rate resulted in *four of these five factors being revised to the benefit of the raw water customer*. Let us discuss each:

1. **Rate Base** – in both the original and revised calculations, the District limited the rate base only to the actual raw water transportation line itself (and an affiliated pump station). AWWA and TNRCC precedents would allow for the inclusion of some treatment plant assets into the rate base, most notably the raw water reservoirs. Further, to date the District has not included the value of its water rights, which in drought-stricken Texas has skyrocketed in recent years. The exclusion of these elements from the rate base represents an extremely conservative application of the Utility Basis Methodology.
2. **Rate of Return** – utilities typically calculate this factor to include both the cost of debt and a return on equity to compensate current ratepayers for the investment risk of new assets. Thus far the District has included only its current cost of debt in this rate of return, which represents

another conservative interpretation of the Utility Basis methodology. We estimate that including an equity factor would at least double the District's allowable rate of return.

3. **Depreciation Expense** – this is calculated on a straight-line basis over a forty-year useful life. If additional raw-water related assets were included in the rate base, this expense would increase.
4. **Operation and Maintenance Expense** –the revised calculation was based on a cursory review that assumed approximately 10.0% of the District's distribution-related O&M expense was devoted to the transmission line. This is less than the initial 1996 estimate. Given that the line is now in its tenth year of operation, a detailed operations review and analysis would likely result in a finding that significantly more than 10.0% of O&M is devoted to this line, which is the largest and most complex transmission line owned by the District. Also, please note that under the Utility Basis methodology, the District's raw water cost of service does *not* include debt service and reserves.
5. **Usage Factor** – the use of total line capacity as a usage factor is *not* in accordance with either the Utility Basis methodology or with ratemaking policies acceptable to the TNRCC and the American Water Works Association. It was both a special set of circumstances, and a desire by the District to ensure that the raw water rate was not unfairly penalizing to raw water users, that led to the 1996 forecast that usage would eventually be equivalent to the line's total capacity.

When the original rate was calculated, the District had no reliable estimate of the total amount of raw water that would be required by the golf course. While the contract included an estimate of a "maximum" usage level of 750 acre-feet per year, it is common for wholesale customers to exceed their limits (and the District was not prepared to limit the golf course's usage). The District was concerned that using actual 1996 volume for a four-year forecast period without a reliable estimate of golf course usage would result in a usage factor that was too low and consequently a unit rate that was too high. Therefore, to ensure that there was no chance that raw water customers would be inadvertently overcharged, the District initially estimated usage based on total line capacity.

Since 1996, there have been many changes that have impacted the District's ability to forecast its raw water usage. First, we now have four years of reliable, consistent data on the golf course's usage. Second, proration of water rights due to the ongoing drought have limited the District's ability to pump raw water from the Rio Grande. Third, the District's imposition of an "inverted block" retail water rate has achieved its conservation goal of reducing per meter usage. Fourth, a large water customer has converted to the use of sewer effluent to water its medians, thus further reducing the flow of raw water pumped through the transmission line.

In summary, while it was reasonable (although quite conservative and beneficial to raw water customers) in 1996 to forecast that usage would eventually approach the line's capacity, events since that time have not borne out that forecast. In maintaining consistency with "rate-making policies acceptable to the TNRCC", the usage factor is estimated based on actual previous year volume, the same standard used to calculate retail water rates.

As you can see, all five of the factors are interactive in the determination of a rate under the Utility Basis. If for any reason any factor is changed, all of the factors should be reconsidered to ensure that a just and reasonable rate is charged to raw water users. This will also ensure that retail ratepayers do not subsidize raw water users.

The result of this calculation is a raw water rate of \$0.43 per 1,000 gallons. This rate is significantly less than many other utilities charge for the use of raw water, providing it is even available. The percentage increase is not substantially different from the retail rate increase recently absorbed by the (predominantly low income) retail ratepayers of the District. Additionally, the average water and sewer rate increase across the United States during the 1996-2000 timeframe has been 25%, reflecting the fact that water is becoming an increasingly valuable commodity.

I have been advising the District on its rates for the past ten years and during this time the District has always sought to charge user rates that reflect both its cost of service and TNRCC policies. The predominant rate-related guideline used by the TNRCC is known as "public interest". This rule states that the rates imposed must not be adverse to the "public interest". Given that a) the revised calculation is a conservative interpretation of the Utility Basis methodology; b) the District's raw water rate is lower than that of many other communities in Texas; and c) the recent adjustment was not out of proportion compared to either the national average or other District ratepayers, we are confident that our cost-of-service based raw water rate is in accordance with the "public interest" guideline.

It is our sincere hope that this letter addresses your concern regarding the District's revised raw water rate. If you have any questions regarding the rate methodology, please do not hesitate to call me.

Very Truly Yours,

Dan V. Jackson
Partner

Cc: Eduardo Hernandez
Patrick Lindner, Davidson & Troilo

TABLE III-1 LMWD -- RAW WATER RATE SUMMARY CALCULATION		FY 2001
I. Invested Rate Base		
Book Value of Raw Water Line	\$	8,250,000
Less Accumulated Depreciation	\$	(2,062,500)
Net Book Value of Raw Water Line	\$	6,187,500
Other Capitalized Raw Water Assets	\$	427,441
Less Accumulated Depreciation		(106,860)
Net Other Costs	\$	320,581
Total Invested Rate Base	\$	6,508,081
II Return Component		
District Rate of Return		4.96%
Invested Rate Base	\$	6,508,081
Total Return Component	\$	322,810
III. Depreciation Expense		
Year Placed into Service		1992
Book Value of Raw Water Line	\$	8,250,000
Depreciable Lifespan of Raw Water Line		40
Sub-Total	\$	206,250
Net Other Capitalized Raw Water Costs	\$	427,441
Depreciable Lifespan (Weighted)		40
Sub-Total	\$	10,686
Total Depreciation Expense	\$	216,936
IV. O&M Expense		
Transmission Line O&M	\$	67,436
Total Revenue Requirement	\$	607,183
V. Raw Water Pumpage (Ac-ft)		
Total FY 2000 Raw Water Pumpage		4,330,921
VI. Calculation of Raw Water Rate		
Unit Rate per Acre-Foot	\$	140.20
Unit Rate per 1,000 Gal	\$	0.43

TABLE III-3 LMWD -- RAW WATER RATE O&M EXPENSE CALCULATION			
	Budget FY 2001	Allocable to Raw Water	Raw Water O&M Exp
Allocation Factor			10.00%
Water Plants:			
Total Personnel	\$ 404,364	\$ 404,364	\$ 40,436
Operating Expense:			
System Maintenance	23,000	23,000	2,300
Employee Uniforms	6,000	6,000	600
Vehicle Maintenance	6,000	6,000	600
Chemicals	100,000	-	-
Water Conservation	10,000	10,000	1,000
Safety Supplies	2,000	2,000	200
Supplies	20,000	20,000	2,000
Telephone	1,500	1,500	150
Electricity	185,000	185,000	18,500
Insurance	7,500	7,500	750
Travel & Training	7,000	7,000	700
Permits Tests & Inspections	20,000	-	-
Gas and Garbage	1,500	1,500	150
Misc.	500	500	50
Total Operating	390,000	270,000	27,000
Total Personnel & Operating	\$ 794,364	\$ 674,364	\$ 67,436

TABLE III-2 LMWD -- RAW WATER RATE RATE OF RETURN CALCULATION			
Bond	Total Outstanding	FY 2001 Interest	Percent
Series 1992	\$ 1,635,000	\$ 83,385	5.10%
Series 1993	3,315,000	167,923	5.07%
Series 1994	1,210,000	56,980	4.71%
Series 1997	5,030,000	243,108	4.83%
Series 1999	<u>2,600,000</u>	<u>132,608</u>	<u>5.10%</u>
Weighted Cost of Capital	\$ 13,790,000	\$ 684,004	4.96%

LAGUNA MADRE WATER DISTRICT
CALCULATION OF RAW WATER RATE
MAY 2000

	Acre-Feet <u>Used</u>
Jan-April 1999	1,225.819
Total 1999	4,175.084
Jan -- April 2000	1,381.656
Total FY 2000	4,330.921



Future Debt Term

Water Future Bond Issues		
	Alternative	Proposed
2018		\$ -
2019		\$ 2,500,000
2020		\$ -
2021		\$ -
2022		\$ -
2023		\$ -
2024		\$ -
2025		\$ -
2026		\$ -
2027		\$ -

Sewer Future Bond Issues		
	Alternative	Proposed
2018		\$ 5,000,000
2019		\$ -
2020		\$ 3,000,000
2021		\$ -
2022		\$ -
2023		\$ -
2024		\$ -
2025		\$ -
2026		\$ -
2027		\$ -

**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Model Summary**Scenario: 2019 11 04 Scenario 1 -- Status Quo****1 Water and Wastewater Rates****Water Rates -- 5/8"**

Base Chg		4,000	\$	12.26	\$	12.26	\$	13.12	\$	13.38	\$	13.65	\$	13.92	\$	13.92	\$	14.20	\$	14.20	\$	14.48
Usage Chg	4,001	10,000		2.47		2.47		2.64		2.70		2.75		2.80		2.80		2.86		2.86		2.92
Usage Chg	10,001	20,000		3.89		3.89		4.16		4.25		4.33		4.42		4.42		4.51		4.51		4.60
Usage Chg	20,001	Above		5.55		5.55		5.94		6.06		6.18		6.30		6.30		6.43		6.43		6.56

Wastewater Rates -- Residential

Base Chg		4,000	\$	13.46	\$	13.46	\$	16.15	\$	19.06	\$	20.58	\$	21.61	\$	22.48	\$	22.93	\$	23.39	\$	23.85	\$	24.33
Usage Chg	4,001	10,000		2.73		2.73		3.28		3.87		4.17		4.38		4.56		4.65		4.74		4.84		4.93
Usage Chg	10,001	20,000		4.23		4.23		5.08		5.99		6.47		6.79		7.06		7.21		7.35		7.50		7.65
Usage Chg	20,001	Above		6.00		6.00		7.20		8.50		9.18		9.63		10.02		10.22		10.42		10.63		10.85

2 Residential Monthly Bill -- 5/8" Meter

5,000 Gal	Total	\$	30.24	\$	30.24	\$	34.37	\$	38.03	\$	40.11	\$	41.30	\$	42.62	\$	43.14	\$	44.00	\$	44.54	\$	45.43
	Increase		-		4.13		3.66		2.08		1.19		1.32		0.52		0.86		0.54		0.89		0.89
	Percent Inc		0.0%		13.7%		10.7%		5.5%		3.0%		3.2%		1.2%		2.0%		1.2%		2.0%		2.0%
10,000 Gal	Total		52.83		52.83		59.87		66.01		69.52		71.49		73.74		74.60		76.09		76.99		78.53
	Increase		-		7.04		6.14		3.51		1.97		2.26		0.86		1.49		0.89		1.54		1.54
	Percent Inc		0.0%		13.3%		10.3%		5.3%		2.8%		3.2%		1.2%		2.0%		1.2%		2.0%		2.0%
20,000 Gal	Total		123.45		123.45		139.56		153.39		161.34		165.73		170.89		172.81		176.27		178.27		181.83
	Increase		-		16.11		13.83		7.95		4.39		5.16		1.92		3.46		2.00		3.57		3.57
	Percent Inc		-		13.1%		9.9%		5.2%		2.7%		3.1%		1.1%		2.0%		1.1%		2.0%		2.0%
30,000 Gal	Total		223.95		223.95		252.95		277.68		291.94		299.78		309.06		312.48		318.73		322.29		328.74
	Increase		-		29.00		24.73		14.26		7.84		9.29		3.42		6.25		3.56		6.45		6.45
	Percent Inc		0.0%		12.9%		9.8%		5.1%		2.7%		3.1%		1.1%		2.0%		1.1%		2.0%		2.0%

**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Model Summary**Scenario: 2019 11 04 Scenario 1 -- Status Quo****3 TOTAL Revenues and Expenses**

Water Rate Revenues	\$ 5,077,328	\$ 5,465,497	\$ 5,659,338	\$ 5,836,216	\$ 5,908,905	\$ 6,080,895	\$ 6,154,014	\$ 6,330,586	\$ 6,404,251	\$ 6,585,595
WW Rate Revenues	3,513,303	4,236,421	5,098,290	5,644,103	6,046,246	6,404,063	6,655,991	6,904,932	7,161,169	7,424,893
Non-Rate Revenues	435,635	435,635	435,635	435,635	435,635	435,635	435,635	435,635	435,635	435,635
Total Revenues	9,026,266	10,137,553	11,193,263	11,915,955	12,390,786	12,920,594	13,245,641	13,671,153	14,001,055	14,446,124
Operating Expenses	7,129,408	7,795,539	8,178,012	8,535,462	8,854,966	9,187,422	9,533,398	9,893,486	10,268,305	10,658,505
Net Revenues after Operating Expenses	1,896,858	2,342,014	3,015,251	3,380,493	3,535,820	3,733,171	3,712,243	3,777,668	3,732,750	3,787,619
Capital Outlays	694,418	715,251	736,708	758,809	781,574	805,021	829,171	854,047	879,668	906,058
Debt Service -- Current	932,150	934,412	931,344	932,932	933,830	928,908	928,208	926,720	929,537	926,630
Debt Service -- Future	-	666,515	870,309	1,107,379	1,085,999	1,086,065	1,085,655	1,084,769	1,083,407	1,091,421
Total	1,626,568	2,316,177	2,538,361	2,799,120	2,801,402	2,819,993	2,843,034	2,865,535	2,892,612	2,924,108
Total Cost of Service	8,755,976	10,111,716	10,716,373	11,334,582	11,656,368	12,007,416	12,376,432	12,759,021	13,160,918	13,582,613
Net Revenues for Contingency	270,290	25,837	476,890	581,373	734,418	913,178	869,209	912,133	840,137	863,511
Percent of COS	3.0%	0.3%	4.3%	4.9%	5.9%	7.1%	6.6%	6.7%	6.0%	6.0%

Debt Coverage	2.03	1.46	1.67	1.66	1.75	1.85	1.84	1.88	1.85	1.88
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4 Capital Project Fund Balance

Beginning Balance	\$ 7,076,260	\$ 7,800,432	\$ 4,139,881	\$ 3,161,692	\$ 1,791,275	\$ 723,007	\$ 562,497	\$ 401,184	\$ 239,832	\$ 78,545
<u>Sources of Funds</u>										
Interest	35,381	39,002	20,699	15,808	8,956	3,615	2,812	2,773	2,838	2,903
Long-Term Debt -- Tax Bonds	-	-	-	-	-	-	-	-	-	-
Long-Term Debt -- Revenue Bonds	5,000,000	2,500,000	3,000,000	-	-	-	-	-	-	-
Capacity Fees	692,150	128,000	134,160	35,875	35,875	35,875	35,875	35,875	35,875	35,875
Total Sources	5,727,531	2,667,002	3,154,859	51,683	44,831	39,490	38,687	38,648	38,713	38,778
<u>Less Uses of Funds:</u>										
Capital Improvement Plan	5,003,359	6,327,553	4,133,048	1,422,100	1,113,100	200,000	200,000	200,000	200,000	200,000
Total Uses of Funds	5,003,359	6,327,553	4,133,048	1,422,100	1,113,100	200,000	200,000	200,000	200,000	200,000
Ending Balance	7,800,432	4,139,881	3,161,692	1,791,275	723,007	562,497	401,184	239,832	78,545	(82,678)

**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Model Summary**Scenario: 2019 11 04 Scenario 1 -- Status Quo****5 Total Accounts****Water Accounts**

Total Accounts	6,781	6,831	6,881	6,931	6,981	7,031	7,081	7,131	7,181	7,231
New Accounts	-	50	50	50	50	50	50	50	50	50
Avg. Annual Growth Rate		0.74%	0.73%	0.73%	0.72%	0.72%	0.71%	0.71%	0.70%	0.70%

Wastewater Accounts

Total Accounts	6,045	6,085	6,125	6,165	6,205	6,245	6,285	6,325	6,365	6,405
New Accounts	-	40	40	40	40	40	40	40	40	40
Avg. Annual Growth Rate		0.66%	0.66%	0.65%	0.65%	0.64%	0.64%	0.64%	0.63%	0.63%

6 Net Volumes after Minimums**Water Volume**

5/8" Meter	355,214,724	356,489,853	357,760,438	359,026,527	360,288,166	361,545,403	362,798,283	364,046,852	365,291,152	366,531,229
1" Meter	485,968,063	486,781,262	487,593,106	488,403,599	489,212,750	490,020,565	490,827,051	491,632,213	492,436,059	493,238,595
2" Meter	108,563,204	109,461,906	110,353,289	111,237,530	112,114,798	112,985,255	113,849,056	114,706,353	115,557,291	116,402,008
4" Meter	213,250,756	217,515,771	221,698,767	225,804,300	229,836,519	233,799,218	237,695,872	241,529,676	245,303,577	249,020,298
6" Meter	97,336,800	100,199,647	102,982,971	105,693,049	108,335,375	110,914,789	113,435,579	115,901,570	118,316,186	120,682,510
8" Meter	100	100	100	100	100	100	100	100	100	100
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	1,260,333,646	1,270,448,540	1,280,388,671	1,290,165,105	1,299,787,709	1,309,265,330	1,318,605,941	1,327,816,764	1,336,904,366	1,345,874,740

Wastewater Billing Units

5/8" Meter	224,961,846	226,222,842	227,483,839	228,744,836	230,005,833	231,266,830	232,527,827	233,788,824	235,049,821	236,310,818
1" Meter	313,267,536	314,583,786	315,900,036	317,216,286	318,532,536	319,848,786	321,165,036	322,481,287	323,797,537	325,113,787
2" Meter	69,748,883	70,964,020	72,179,157	73,394,295	74,609,432	75,824,569	77,039,707	78,254,844	79,469,981	80,685,119
4" Meter	153,997,429	160,240,568	166,483,707	172,726,846	178,969,985	185,213,124	191,456,263	197,699,402	203,942,541	210,185,680
6" Meter	55,209,368	58,555,390	61,901,412	65,247,435	68,593,457	71,939,479	75,285,501	78,631,524	81,977,546	85,323,568
8" Meter	75	75	75	75	75	75	75	75	75	75
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	817,185,135	830,566,681	843,948,226	857,329,772	870,711,318	884,092,863	897,474,409	910,855,955	924,237,500	937,619,046

**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Forecast Summary**Scenario: 2019 11 04 Scenario 1 -- Status Quo****1 WATER Revenues and Expenses****Revenues**

Water Rate Revenues	\$ 5,077,328	\$ 5,465,497	\$ 5,659,338	\$ 5,836,216	\$ 5,908,905	\$ 6,080,895	\$ 6,154,014	\$ 6,330,586	\$ 6,404,251	\$ 6,585,595
Water Non-Rate Revenues	331,677	331,677	331,677	331,677	331,677	331,677	331,677	331,677	331,677	331,677
Total Revenues	5,409,004	5,797,174	5,991,014	6,167,893	6,240,581	6,412,572	6,485,691	6,662,263	6,735,927	6,917,272

Operating Expenses

01 -- Water Plant	1,440,534	1,582,696	1,689,712	1,759,923	1,833,220	1,909,747	1,989,657	2,073,111	2,160,277	2,251,329
03 -- Distribution	739,372	801,140	829,229	858,348	888,537	919,840	952,300	985,964	1,020,879	1,057,094
04 -- WW Collection	-	-	-	-	-	-	-	-	-	-
05 -- Maintenance	148,825	160,163	165,646	171,331	177,226	183,339	189,680	196,256	203,078	210,156
06 -- Laboratory	129,724	142,464	147,395	152,514	157,829	163,349	169,082	175,037	181,222	187,648
07 -- Administration	513,104	560,006	578,655	597,991	618,042	638,836	660,402	682,771	705,976	730,048
08 -- Wastewater Plant	-	-	-	-	-	-	-	-	-	-
10 -- Finance	521,689	569,583	589,557	610,297	631,834	654,202	677,435	701,570	726,642	752,693
11 -- Electrical	100,140	110,428	114,210	118,136	122,213	126,448	130,846	135,414	140,160	145,091
12 -- Construction and Maintenance	152,258	166,764	172,572	178,603	184,867	191,371	198,128	205,147	212,438	220,014
Water Source Alternatives	-	-	-	-	-	-	-	-	-	-
Total	3,745,645	4,093,246	4,286,975	4,447,143	4,613,768	4,787,132	4,967,530	5,155,269	5,350,671	5,554,072

Revenues Less Operating Expenses	1,663,359	1,703,928	1,704,039	1,720,750	1,626,813	1,625,440	1,518,161	1,506,993	1,385,256	1,363,200
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Capital Expenses

Capital Outlays	161,076	165,908	170,885	176,012	181,292	186,731	192,333	198,103	204,046	210,167
Debt Service -- Current	339,907	340,690	339,628	340,177	340,471	338,725	338,415	337,812	338,953	337,824
Debt Service -- Future	-	-	200,951	200,951	200,951	200,951	200,951	200,951	200,951	200,951
Total	500,983	506,598	711,465	717,140	722,715	726,407	731,700	736,866	743,950	748,943

Total Cost of Service	4,246,628	4,599,844	4,998,440	5,164,283	5,336,483	5,513,539	5,699,230	5,892,136	6,094,621	6,303,015
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Net Revenues for Contingency	1,162,376	1,197,330	992,575	1,003,610	904,099	899,033	786,461	770,127	641,306	614,258
	21.5%	20.7%	16.6%	16.3%	14.5%	14.0%	12.1%	11.6%	9.5%	8.9%

Debt Coverage	4.89	5.00	3.15	3.18	3.00	3.01	2.81	2.80	2.57	2.53
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**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Forecast Summary**Scenario: 2019 11 04 Scenario 1 -- Status Quo****2 WASTEWATER Revenues and Expenses****Revenues**

WW Rate Revenues	\$ 3,513,303	\$ 4,236,421	\$ 5,098,290	\$ 5,644,103	\$ 6,046,246	\$ 6,404,063	\$ 6,655,991	\$ 6,904,932	\$ 7,161,169	\$ 7,424,893
WW Non-Rate Revenues	103,959	103,959	103,959	103,959	103,959	103,959	103,959	103,959	103,959	103,959
Total Revenues	3,617,261	4,340,380	5,202,248	5,748,062	6,150,205	6,508,022	6,759,950	7,008,891	7,265,128	7,528,852

Operating Expenses

01 -- Water Plant	-	-	-	-	-	-	-	-	-	-
03 -- Distribution	-	-	-	-	-	-	-	-	-	-
04 -- WW Collection	382,961	414,975	429,688	444,969	460,841	477,328	494,456	512,252	530,744	549,961
05 -- Maintenance	131,976	142,031	146,893	151,935	157,162	162,584	168,206	174,038	180,088	186,364
06 -- Laboratory	129,724	142,464	147,395	152,514	157,829	163,349	169,082	175,037	181,222	187,648
07 -- Administration	455,017	496,609	513,147	530,294	548,075	566,515	585,640	605,476	626,054	647,401
08 -- Wastewater Plant	1,674,560	1,839,108	1,963,545	2,094,084	2,177,683	2,264,855	2,355,765	2,450,586	2,549,498	2,652,692
10 -- Finance	357,127	389,913	403,586	417,784	432,528	447,840	463,744	480,266	497,429	515,262
11 -- Electrical	100,140	110,428	114,210	118,136	122,213	126,448	130,846	135,414	140,160	145,091
12 -- Construction and Maintenance	152,258	166,764	172,572	178,603	184,867	191,371	198,128	205,147	212,438	220,014
Water Source Alternatives	-	-	-	-	-	-	-	-	-	-
Total	3,383,763	3,702,293	3,891,037	4,088,319	4,241,199	4,400,290	4,565,868	4,738,216	4,917,634	5,104,433

Revenues Less Operating Expenses	233,499	638,086	1,311,212	1,659,742	1,909,007	2,107,731	2,194,082	2,270,675	2,347,494	2,424,419
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Capital Expenses

Capital Outlays	533,342	549,342	565,823	582,797	600,281	618,290	636,838	655,944	675,622	695,891
Debt Service -- Current	592,242	593,722	591,715	592,755	593,358	590,183	589,792	588,907	590,585	588,805
Debt Service -- Future	-	666,515	669,358	906,428	885,048	885,114	884,704	883,818	882,456	890,470
Total	1,125,584	1,809,579	1,826,896	2,081,979	2,078,687	2,093,586	2,111,334	2,128,669	2,148,662	2,175,166

Total Cost of Service	4,509,347	5,511,873	5,717,933	6,170,299	6,319,886	6,493,876	6,677,202	6,866,885	7,066,296	7,279,599
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Net Revenues for Contingency	(892,086)	(1,171,493)	(515,684)	(422,237)	(169,681)	14,145	82,748	142,006	198,831	249,253
	-24.7%	-27.0%	-9.9%	-7.3%	-2.8%	0.2%	1.2%	2.0%	2.7%	3.3%

Debt Coverage	0.39	0.51	1.04	1.11	1.29	1.43	1.49	1.54	1.59	1.64
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**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Forecast Summary**Scenario: 2019 11 04 Scenario 1 -- Status Quo****3 TOTAL Revenues and Expenses****Revenues**

Water Rate Revenues	\$ 5,077,328	\$ 5,465,497	\$ 5,659,338	\$ 5,836,216	\$ 5,908,905	\$ 6,080,895	\$ 6,154,014	\$ 6,330,586	\$ 6,404,251	\$ 6,585,595
Wastewater Rate Revenues	3,513,303	4,236,421	5,098,290	5,644,103	6,046,246	6,404,063	6,655,991	6,904,932	7,161,169	7,424,893
Non-Rate Revenues	435,635	435,635	435,635	435,635	435,635	435,635	435,635	435,635	435,635	435,635
Total Revenues	9,026,266	10,137,553	11,193,263	11,915,955	12,390,786	12,920,594	13,245,641	13,671,153	14,001,055	14,446,124

Operating Expenses

01 -- Water Plant	1,440,534	1,582,696	1,689,712	1,759,923	1,833,220	1,909,747	1,989,657	2,073,111	2,160,277	2,251,329
03 -- Distribution	739,372	801,140	829,229	858,348	888,537	919,840	952,300	985,964	1,020,879	1,057,094
04 -- WW Collection	382,961	414,975	429,688	444,969	460,841	477,328	494,456	512,252	530,744	549,961
05 -- Maintenance	280,801	302,194	312,539	323,265	334,388	345,923	357,886	370,295	383,166	396,520
06 -- Laboratory	259,448	284,929	294,790	305,028	315,659	326,699	338,164	350,073	362,444	375,295
07 -- Administration	968,121	1,056,616	1,091,802	1,128,285	1,166,117	1,205,351	1,246,042	1,288,248	1,332,029	1,377,449
08 -- Wastewater Plant	1,674,560	1,839,108	1,963,545	2,094,084	2,177,683	2,264,855	2,355,765	2,450,586	2,549,498	2,652,692
10 -- Finance	878,816	959,497	993,143	1,028,081	1,064,362	1,102,042	1,141,180	1,181,835	1,224,072	1,267,955
11 -- Electrical	200,280	220,857	228,419	236,272	244,426	252,895	261,691	270,828	280,320	290,181
12 -- Construction and Maintenance	304,515	333,528	345,145	357,207	369,733	382,743	396,256	410,293	424,876	440,028
Water Source Alternatives	-	-	-	-	-	-	-	-	-	-
Total	7,129,408	7,795,539	8,178,012	8,535,462	8,854,966	9,187,422	9,533,398	9,893,486	10,268,305	10,658,505
Revenues Less Operating Expenses	1,896,858	2,342,014	3,015,251	3,380,493	3,535,820	3,733,171	3,712,243	3,777,668	3,732,750	3,787,619

Capital Expenses

Capital Outlays	694,418	715,251	736,708	758,809	781,574	805,021	829,171	854,047	879,668	906,058
Debt Service -- Current	932,150	934,412	931,344	932,932	933,830	928,908	928,208	926,720	929,537	926,630
Debt Service -- Future	-	666,515	870,309	1,107,379	1,085,999	1,086,065	1,085,655	1,084,769	1,083,407	1,091,421
Total	1,626,568	2,316,177	2,538,361	2,799,120	2,801,402	2,819,993	2,843,034	2,865,535	2,892,612	2,924,108

Total Cost of Service	8,755,976	10,111,716	10,716,373	11,334,582	11,656,368	12,007,416	12,376,432	12,759,021	13,160,918	13,582,613
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Net Revenues for Contingency	270,290	25,837	476,890	581,373	734,418	913,178	869,209	912,133	840,137	863,511
	3.0%	0.3%	4.3%	4.9%	5.9%	7.1%	6.6%	6.7%	6.0%	6.0%

Debt Coverage	2.03	1.46	1.67	1.66	1.75	1.85	1.84	1.88	1.85	1.88
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LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
Test Year 2018				Net Budget	Supply/ Transmission	Treatment	Distribution	Admin	Customer Billing	
Test Year W 1.0 -- WATER Service Cost Functionalization										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
NON-RATE REVENUES										
1	0	1	4100	REVENUE WATER SERVICE	\$ -	na	na	na	na	na
1	0	1	4101	REVENUE BULK WATER SALES	7,513	na	na	na	na	na
1	0	1	4102	REVENUE RAW WATER	72,735	na	na	na	na	na
1	0	1	4104	REVENUE WATER TURN ON FEE	20,225	na	na	na	na	na
1	0	1	4105	REVENUE OTHER WATER	23,986	na	na	na	na	na
1	0	1	4106	CONTRACTS	-	na	na	na	na	na
1	0	1	4107	OTHER FINANCING SOURCES	2,500	na	na	na	na	na
1	0	2	4200	REVENUE SEWER SERVICES	-	na	na	na	na	na
1	0	2	4204	REVENUE OTHER SEWER	-	na	na	na	na	na
1	0	4	4430	REVENUE PENALTIES/INTERES	38,488	na	na	na	na	na
1	0	6	4110	REVENUE WATER TAPPING FEE	72,229	na	na	na	na	na
1	0	6	4115	REVENUE WATER SDC FEES	-	na	na	na	na	na
1	0	6	4210	REVENUE SEWER TAPPING FEE	-	na	na	na	na	na
1	0	6	4215	REVENUE SEWER SDC FEES	-	na	na	na	na	na
1	0	7	5504	REVENUE INT CD GREEN BANK	1,981	na	na	na	na	na
1	0	7	5505	REVENUE INTEREST - Operat	3,620	na	na	na	na	na
1	0	7	5506	REVENUE INTEREST WSDC	798	na	na	na	na	na
1	0	7	5507	REVENUE	-	na	na	na	na	na
1	0	7	5508	REVENUE	963	na	na	na	na	na
1	0	9	5991	REVENUE	2,425	na	na	na	na	na
1	0	9	5992	REVENUE	-	na	na	na	na	na
1	0	9	5993	REVENUE SALE OF MATERIALS	473	na	na	na	na	na
1	0	9	5994	REVENUE SALE OF METERS	5,000	na	na	na	na	na
1	0	9	5995	REVENUE BAD DEBT RECOVERE	50	na	na	na	na	na
1	0	9	5996	REVENUE NSF CHARGES	754	na	na	na	na	na
1	0	9	5997	REVENUE TANK RENTAL FEE	52,937	na	na	na	na	na
1	0	9	5998	REVENUE CASH OVER/SHORT	-	na	na	na	na	na
1	0	9	5999	REVENUE MISCELLANEOUS	25,000	na	na	na	na	na
1	0	49	5600	TRANSFER IN DEBT SERVICE	-	na	na	na	na	na
1	0	49	5601	TRANSFER IN CAPITAL PROJE	-	na	na	na	na	na
1	0	49	5602	TRANSFER IN EMERGENCY FUN	-	na	na	na	na	na
1	0	49	5603	TRANSFER IN ASSET REPLACE	-	na	na	na	na	na
1	0	49	5609	FUND BAL CARRIED FWD WSDC	-	na	na	na	na	na
1	0	49	5610	FUND BAL CARRIED FWD SSDC	-	na	na	na	na	na
1	0	49	5611	FD BAL CARRIED FWD - UNRE	-	na	na	na	na	na
0	0	0	0	Other	-	na	na	na	na	na
0	0	0	0	Other	-	na	na	na	na	na
				Other	-	na	na	na	na	na
				Other	-	na	na	na	na	na
				Other	-	na	na	na	na	na
				Other	-	na	na	na	na	na
Total Non-Rate Revenues					\$ 331,677					

Test Year
2018

OPERATING EXPENSES

01 -- Water Plant

				Personnel and Operating												
01	01	12	6410	Overtime	\$	10,000	\$	2,500	\$	7,500	\$	-	\$	-	\$	-
01	01	12	6411	Salaries		365,509		91,377		274,132		-		-		-
01	01	12	6412	FICA		27,961		6,990		20,971		-		-		-
01	01	12	6413	Unemployment Tax		2,340		585		1,755		-		-		-
01	01	12	6414	Group Insurance		97,764		24,441		73,323		-		-		-
01	01	12	6415	Workers Comp		8,809		2,202		6,607		-		-		-
01	01	12	6417	Retirement		50,696		12,674		38,022		-		-		-
01	01	12	6418	Longevity		4,480		1,120		3,360		-		-		-
01	01	12	6420	Pension		1		0		1		-		-		-
01	01	12	6454	Travel and Training		8,000		2,000		6,000		-		-		-
01	01	13	6551	Telephone		1,500		375		1,125		-		-		-
01	01	13	6552	Electricity		180,415		45,104		135,311		-		-		-
01	01	13	6558	Gas and Garbage		5,000		1,250		3,750		-		-		-
01	01	14	6631	Meters		-		-		-		-		-		-
01	01	14	6637	Employee Uniforms		6,800		1,700		5,100		-		-		-
01	01	14	6638	Notice and Publications		1,500		375		1,125		-		-		-
01	01	14	6639	Fuel		10,000		2,500		7,500		-		-		-
01	01	14	6642	Chemical		390,000		97,500		292,500		-		-		-
01	01	14	6643	Minor Tools and Equipment		3,500		875		2,625		-		-		-
01	01	14	6644	Materials		9,000		2,250		6,750		-		-		-
01	01	14	6647	Office Supplies		2,000		500		1,500		-		-		-
01	01	14	6648	Safety Supplies		5,000		1,250		3,750		-		-		-
01	01	14	6649	Operational Supplies		49,200		12,300		36,900		-		-		-
01	01	14	6650	Postage		3,500		875		2,625		-		-		-
01	01	14	6655	Leases		-		-		-		-		-		-
01	01	14	6656	Equipment Rental		40,000		10,000		30,000		-		-		-
01	01	15	6696	Electrical Supplies		-		-		-		-		-		-
01	01	15	6733	Software Maint		870		218		653		-		-		-
01	01	15	6735	Minor Repairs		71,169		17,792		53,377		-		-		-
01	01	15	6740	Heavy Equipment		7,500		1,875		5,625		-		-		-
01	01	15	6741	Vehicle Maintenance		250		63		188		-		-		-
01	01	15	6746	Water Conservation		-		-		-		-		-		-
01	01	16	6834	Annexation		-		-		-		-		-		-
01	01	16	6846	Beautification		200		50		150		-		-		-
01	01	16	6853	Insurance		27,070		6,768		20,303		-		-		-
01	01	16	6856	Fees, Dues, Subscriptions		500		125		375		-		-		-
01	01	16	6862	Election		-		-		-		-		-		-
01	01	16	6899	Miscellaneous		-		-		-		-		-		-
01	01	21	6120	Legal Fees		-		-		-		-		-		-
01	01	21	6123	Professional Fees		-		-		-		-		-		-
01	01	22	6125	Consulting Fees		-		-		-		-		-		-
01	01	22	6130	Computer Consultant		-		-		-		-		-		-
01	01	22	6135	Engineer		-		-		-		-		-		-
01	01	21	6123	Professional Fees		-		-		-		-		-		-
01	01	16	6200	Collection Fees		-		-		-		-		-		-
01	01	22	6330	Maintenance Contracts		-		-		-		-		-		-
01	01	22	6355	Bad Debt		-		-		-		-		-		-
01	01	22	6357	Permits and Testing		30,000		7,500		22,500		-		-		-
01	01	22	6375	Sludge Disposal		20,000		5,000		15,000		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-
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0	0	0	0	Expense		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-				

Test Year
2018

03 -- Distribution

				Personnel and Operating															
1	3	12	6410	OVERTIME	\$	6,000	\$	1,500	\$	-	\$	4,500	\$	-	\$	-			
1	3	12	6411	SALARIES		315,238		78,810		-		236,429		-		-			
1	3	12	6412	FICA		24,116		6,029		-		18,087		-		-			
1	3	12	6413	UNEMPLOYMENT TAX		1,980		495		-		1,485		-		-			
1	3	12	6414	GROUP INSURANCE		82,723		20,681		-		62,042		-		-			
1	3	12	6415	WORKERS COMP		7,597		1,899		-		5,698		-		-			
1	3	12	6417	RETIREMENT		43,723		10,931		-		32,792		-		-			
1	3	12	6418	LONGEVITY		5,944		1,486		-		4,458		-		-			
1	3	12	6420	PENSION		1		0		-		1		-		-			
1	3	12	6454	TRAVEL & TRAINING		5,000		1,250		-		3,750		-		-			
1	3	13	6551	TELEPHONE		1,000		250		-		750		-		-			
1	3	13	6552	ELECTRICITY		-		-		-		-		-		-			
1	3	13	6558	GAS & GARBAGE		700		175		-		525		-		-			
1	3	14	6631	METERS		50,000		12,500		-		37,500		-		-			
1	3	14	6637	EMPLOYEE UNIFORM		2,500		625		-		1,875		-		-			
1	3	14	6638	NOTICE & PUBLICAT		250		63		-		188		-		-			
1	3	14	6639	FUEL		12,500		3,125		-		9,375		-		-			
1	3	14	6642	CHEMICAL		1,000		250		-		750		-		-			
1	3	14	6643	MINOR TOOLS & EQU		6,000		1,500		-		4,500		-		-			
1	3	14	6644	MATERIALS		125,000		31,250		-		93,750		-		-			
1	3	14	6647	OFFICE SUPPLIES		1,000		250		-		750		-		-			
1	3	14	6648	SAFETY SUPPLIES		2,500		625		-		1,875		-		-			
1	3	14	6649	OPERATIONAL SUPPL		3,000		750		-		2,250		-		-			
1	3	14	6650	POSTAGE		-		-		-		-		-		-			
1	3	14	6655	LEASES		-		-		-		-		-		-			
1	3	14	6656	EQUIPMENT RENTAL		2,000		500		-		1,500		-		-			
1	3	15	6733	SOFTWARE, MAINT,		10,000		2,500		-		7,500		-		-			
1	3	15	6735	MINOR REPAIRS		5,000		1,250		-		3,750		-		-			
1	3	15	6740	HEAVY EQUIPMENT M		15,000		3,750		-		11,250		-		-			
1	3	15	6741	VEHICLE MAINTENAN		300		75		-		225		-		-			
1	3	16	6853	INSURANCE		7,550		1,888		-		5,663		-		-			
1	3	16	6856	FEES, DUES, SUBSC		250		63		-		188		-		-			
1	3	16	6899	MISCELLANEOUS		-		-		-		-		-		-			
1	3	22	6357	PERMITS & TESTING		1,500		375		-		1,125		-		-			
0	0	0	0	Expense		-		-		-		-		-		-			
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0	0	0	0	Expense		-		-		-		-		-		-			
0	0	0	0	Expense		-		-		-		-		-					

**LAGUNA MADRE WATER DISTRICT
WATER/WASTEWATER COST OF SERVICE MODEL**

Test Year
2018

Net Budget

**Supply/
Transmission**

Treatment

Distribution

Admin

Customer Billing

Test Year W 1.0 -- WATER Service Cost Functionalization

Scenario: 2019 11 04 Scenario 1 -- Status Quo

04 – WW Collection

Personnel and Operating

[illegible]

Test Year
2018

Net Budget

**Supply/
Transmission**

Treatment

Distribution

Admin

Customer Billing

Test Year W 1.0 -- WATER Service Cost Functionalization

Scenario: 2019 11 04 Scenario 1 -- Status Quo

Personnel and Operating

[illegible]

Test Year
2018

06 – Laboratory

[illegible]

Test Year
2018

Net Budget

**Supply/
Transmission**

Treatment

Distribution

Admin

Customer Billing

Test Year W 1.0 -- WATER Service Cost Functionalization

Scenario: 2019 11 04 Scenario 1 -- Status Quo

08 – Wastewater Plant

Personnel and Operating

[illegible]

Test Year
2018

Net Budget

**Supply/
Transmission**

Treatment

Distribution

Admin

Customer Billing

Test Year W 1.0 -- WATER Service Cost Functionalization

Scenario: 2019 11 04 Scenario 1 -- Status Quo

10 – Finance

Personnel and Operating

[illegible]

Test Year
2018

Net Budget

**Supply/
Transmission**

Treatment

Distribution

Admin

Customer Billing

Test Year W 1.0 -- WATER Service Cost Functionalization
Scenario: 2019 11 04 Scenario 1 -- Status Quo

Personnel and Operating

[illegible]

Test Year
2018

Net Budget

**Supply/
Transmission**

Treatment

Distribution

Admin

Customer Billing

Test Year W 1.0 -- WATER Service Cost Functionalization

Scenario: 2019 11 04 Scenario 1 -- Status Quo

12 – Construction and Maintenance

Personnel and Operating

[illegible]

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year 2018	Net Budget	Supply/ Transmission	Treatment	Distribution	Admin	Customer Billing			
Test Year W 1.0 -- WATER Service Cost Functionalization									
Scenario: 2019 11 04 Scenario 1 -- Status Quo									
Water Source Alternatives									
Port Isabel Reclamation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
SPI Seawater Facility	-	-	-	-	-	-			
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Percent	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%			
TOTAL WATER OPERATING EXPENDITURES									
	\$ 3,745,645	\$ 544,977	\$ 1,410,736	\$ 755,140	\$ 776,095	\$ 258,698			
Percent	100.0%	14.5%	37.7%	20.2%	20.7%	6.9%			

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL							
Test Year 2018	Net Budget	Supply/ Transmission	Treatment	Distribution	Admin	Customer Billing	
Test Year W 1.0 -- WATER Service Cost Functionalization Scenario: 2019 11 04 Scenario 1 -- Status Quo							
CAPITAL OUTLAYS							
01 -- Water Plant	\$ 58,831	\$ 14,708	\$ 44,123	\$ -	\$ -	\$ -	
03 -- Distribution	85,000	21,250	-	63,750	-	-	
04 -- WW Collection	-	-	-	-	-	-	
05 -- Maintenance	1,305	-	652	652	-	-	
06 -- Laboratory	-	-	-	-	-	-	
07 -- Administration	12,190	-	-	-	9,143	3,048	
08 -- Wastewater Plant	-	-	-	-	-	-	
10 -- Finance	-	-	-	-	-	-	
11 -- Electrical	-	-	-	-	-	-	
12 -- Construction and Maintenance	3,750	-	1,875	1,875	-	-	
Total Capital Outlays	\$ 161,076	\$ 35,958	\$ 46,651	\$ 66,277	\$ 9,143	\$ 3,048	
Percent	100.0%	22.3%	29.0%	41.1%	5.7%	1.9%	
TOTAL OPERATING/CAPITAL OUTLAYS	\$ 3,906,721	\$ 580,934	\$ 1,457,386	\$ 821,417	\$ 785,237	\$ 261,746	
Percent	100.0%	14.9%	37.3%	21.0%	20.1%	6.7%	
DEBT SERVICE -- CURRENT							
TOTAL WATER DEBT SERVICE -- CURRENT	\$ 339,907	\$ -	\$ 186,845	\$ 95,632	\$ -	\$ 57,430	
	100.0%	0.0%	55.0%	28.1%	0.0%	16.9%	
DEBT SERVICE -- FUTURE							
TOTAL WATER DEBT SERVICE -- FUTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
TOTAL COST OF SERVICE							
TOTAL COST OF SERVICE	\$ 4,246,628	\$ 580,934	\$ 1,644,231	\$ 917,049	\$ 785,237	\$ 319,176	
	100.0%	13.7%	38.7%	21.6%	18.5%	7.5%	
NON RATE REVENUES							
TOTAL NON-RATE REVENUES	\$ 331,677	\$ 45,373	\$ 128,420	\$ 71,625	\$ 61,330	\$ 24,929	
	100.0%	13.7%	38.7%	21.6%	18.5%	7.5%	
TOTAL REVENUE REQUIREMENT							
TOTAL REVENUE REQUIREMENT	\$ 3,914,952	\$ 535,561	\$ 1,515,811	\$ 845,425	\$ 723,908	\$ 294,247	
	100.0%	13.7%	38.7%	21.6%	18.5%	7.5%	

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL						
Test Year 2018	Test Year Annual Use	Test Year Daily Average	Capacity Factor	Max Day Total Capacity	Extra Capacity	Test Year Water Bills

Test Year W 2.0 -- WATER Cost Allocations to Defined Customer Class Units
Scenario: 2019 11 04 Scenario 1 -- Status Quo

Customer Class Units -- Test Year Volume

5/8" Meter	355,214,724	973,191	129	1,252,113	278,922	58,500
1" Meter	485,968,063	1,331,419	146	1,939,354	607,934	17,928
2" Meter	108,563,204	297,433	145	432,046	134,612	3,624
4" Meter	213,250,756	584,249	161	943,542	359,293	900
6" Meter	97,336,800	266,676	187	497,651	230,975	408
8" Meter	100	0	200	1	0	12
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total System	1,260,333,646	3,452,969		5,064,707	1,611,738	81,372
Peaking Factor	1.47					

Allocation Factors

Base	100.00%	
Maximum Day	58.82%	41.18%
Maximum Hour	39.22%	60.78%

Customer Class Units -- Percent of Annual Volumes

5/8" Meter	28.18%	17.31%	71.89%
1" Meter	38.56%	37.72%	22.03%
2" Meter	8.61%	8.35%	4.45%
4" Meter	16.92%	22.29%	1.11%
6" Meter	7.72%	14.33%	0.50%
8" Meter	0.00%	0.00%	0.01%
Other	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%
Total System	100.00%	100.00%	100.00%

SOURCE: Volume Input spreadsheet

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year 2018	Base	Max Day	Max Hour	Cust Billing	Total Water	Base	Max Day	Max Hour	Cust Billing
Test Year W 3.0 -- Water Cost Functionalization									
Scenario: 2019 11 04 Scenario 1 -- Status Quo									
OPERATING EXPENSES/CAPITAL OUTLAYS									
Supply/Transmission									
01 -- Water Plant	58.82%	41.18%	0.00%	0.00%	\$ 360,134	\$ 211,843	\$ 148,290	\$ -	\$ -
03 -- Distribution	58.82%	41.18%	0.00%	0.00%	184,843	108,731	76,112	-	-
04 -- WW Collection	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
05 -- Maintenance	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
06 -- Laboratory	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
07 -- Administration	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
08 -- Wastewater Plant	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
10 -- Finance	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
11 -- Electrical	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
12 -- Construction and Maintenz	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
Water Source Alternatives	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
Capital Outlays	58.82%	41.18%	0.00%	0.00%	35,958	21,152	14,806	-	-
Total Treatment					\$ 580,934	\$ 341,726	\$ 239,208	\$ -	\$ -
Treatment									
01 -- Water Plant	58.82%	41.18%	0.00%	0.00%	\$ 1,080,401	\$ 635,530	\$ 444,871	\$ -	\$ -
03 -- Distribution	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
04 -- WW Collection	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
05 -- Maintenance	58.82%	41.18%	0.00%	0.00%	74,412	43,772	30,640	-	-
06 -- Laboratory	58.82%	41.18%	0.00%	0.00%	129,724	76,308	53,416	-	-
07 -- Administration	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
08 -- Wastewater Plant	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
10 -- Finance	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
11 -- Electrical	58.82%	41.18%	0.00%	0.00%	50,070	29,453	20,617	-	-
12 -- Construction and Maintenz	58.82%	41.18%	0.00%	0.00%	76,129	44,782	31,347	-	-
Water Source Alternatives	58.82%	41.18%	0.00%	0.00%	-	-	-	-	-
Capital Outlays	58.82%	41.18%	0.00%	0.00%	46,651	27,442	19,209	-	-
Total Treatment					\$ 1,457,386	\$ 857,286	\$ 600,100	\$ -	\$ -
Distribution									
01 -- Water Plant	39.22%	0.00%	60.78%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
03 -- Distribution	39.22%	0.00%	60.78%	0.00%	554,529	217,462	-	337,067	-
04 -- WW Collection	39.22%	0.00%	60.78%	0.00%	-	-	-	-	-
05 -- Maintenance	39.22%	0.00%	60.78%	0.00%	74,412	29,181	-	45,231	-
06 -- Laboratory	39.22%	0.00%	60.78%	0.00%	-	-	-	-	-
07 -- Administration	39.22%	0.00%	60.78%	0.00%	-	-	-	-	-
08 -- Wastewater Plant	39.22%	0.00%	60.78%	0.00%	-	-	-	-	-
10 -- Finance	39.22%	0.00%	60.78%	0.00%	-	-	-	-	-
11 -- Electrical	39.22%	0.00%	60.78%	0.00%	50,070	19,635	-	30,435	-
12 -- Construction and Maintenz	39.22%	0.00%	60.78%	0.00%	76,129	29,854	-	46,274	-
Water Source Alternatives	39.22%	0.00%	60.78%	0.00%	-	-	-	-	-
Capital Outlays	39.22%	0.00%	60.78%	0.00%	66,277	25,991	-	40,286	-
Total Distribution					\$ 821,417	\$ 322,124	\$ -	\$ 499,293	\$ -
Customer Billing									
01 -- Water Plant	0.00%	0.0%	0.0%	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
03 -- Distribution	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
04 -- WW Collection	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
05 -- Maintenance	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
06 -- Laboratory	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
07 -- Administration	0.00%	0.0%	0.0%	100.0%	128,276	-	-	-	128,276
08 -- Wastewater Plant	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
10 -- Finance	0.00%	0.0%	0.0%	100.0%	130,422	-	-	-	130,422
11 -- Electrical	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
12 -- Construction and Maintenz	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
Water Source Alternatives	0.00%	0.0%	0.0%	100.0%	-	-	-	-	-
Capital Outlays	0.00%	0.0%	0.0%	100.0%	3,048	-	-	-	3,048
Total Customer Billing					\$ 261,746	\$ -	\$ -	\$ -	\$ 261,746
					\$ 3,121,484	\$ 1,521,137	\$ 839,308	\$ 499,293	\$ 261,746
					100.00%	48.73%	26.89%	16.00%	8.39%

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
Test Year 2018	Base	Max Day	Max Hour	Cust Billing	Total Water	Base	Max Day	Max Hour	Cust Billing
Test Year W 3.0 -- Water Cost Functionalization									
Scenario: 2019 11 04 Scenario 1 -- Status Quo									
Administration									
01 -- Water Plant	48.73%	26.89%	16.00%	8.39%	\$ -	-	-	-	-
03 -- Distribution	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
04 -- WW Collection	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
05 -- Maintenance	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
06 -- Laboratory	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
07 -- Administration	48.73%	26.89%	16.00%	8.39%	384,828	187,531	103,473	61,555	32,269
08 -- Wastewater Plant	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
10 -- Finance	48.73%	26.89%	16.00%	8.39%	391,267	190,669	105,204	62,585	32,809
11 -- Electrical	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
12 -- Construction and Maintena	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
Water Source Alternatives	48.73%	26.89%	16.00%	8.39%	-	-	-	-	-
Capital Outlays	48.73%	26.89%	16.00%	8.39%	9,143	4,455	2,458	1,462	767
Total Administration					\$ 785,237	\$ 382,656	\$ 211,136	\$ 125,602	\$ 65,845
Total Operating/Cap Outlays					\$ 3,906,721	\$ 1,903,792	\$ 1,050,444	\$ 624,895	\$ 327,590
					100.00%	48.73%	26.89%	16.00%	8.39%
DEBT SERVICE -- CURRENT									
Total	48.73%	26.89%	16.00%	8.39%	\$ 339,907	\$ 165,641	\$ 91,395	\$ 54,369	\$ 28,502
DEBT SERVICE -- FUTURE									
Total	48.73%	26.89%	16.00%	8.39%	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE									
Total Cost of Service					\$ 4,246,628	\$ 2,069,433	\$ 1,141,839	\$ 679,264	\$ 356,093
Percentage					100.00%	48.73%	26.89%	16.00%	8.39%
NON-RATE REVENUES									
Non-Rate Revenues	48.73%	26.89%	16.00%	8.39%	331,677	161,630	89,182	53,053	27,812
TOTAL REVENUE REQUIREMENT									
Total Water Cost Classification					\$ 3,914,952	\$ 1,907,803	\$ 1,052,657	\$ 626,211	\$ 328,280

10 Year Forecast 2018-2027			LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
			Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates												
Scenario: 2019 11 04 Scenario 1 -- Status Quo												
NON-RATE REVENUES												
Non-Rate Revenues - Water												
1	0	1	4100	REVENUE WATER SERVICE	\$	-	\$	-	\$	-	\$	-
1	0	1	4101	REVENUE BULK WATER SALES		7,513	7,513	7,513	7,513	7,513	7,513	7,513
1	0	1	4102	REVENUE RAW WATER		72,735	72,735	72,735	72,735	72,735	72,735	72,735
1	0	1	4104	REVENUE WATER TURN ON FEE		20,225	20,225	20,225	20,225	20,225	20,225	20,225
1	0	1	4105	REVENUE OTHER WATER		23,986	23,986	23,986	23,986	23,986	23,986	23,986
1	0	1	4106	CONTRACTS		-	-	-	-	-	-	-
1	0	1	4107	OTHER FINANCING SOURCES		2,500	2,500	2,500	2,500	2,500	2,500	2,500
1	0	2	4200	REVENUE SEWER SERVICES		-	-	-	-	-	-	-
1	0	2	4204	REVENUE OTHER SEWER		-	-	-	-	-	-	-
1	0	4	4430	REVENUE PENALTIES/INTERES		38,488	38,488	38,488	38,488	38,488	38,488	38,488
1	0	6	4110	REVENUE WATER TAPPING FEE		72,229	72,229	72,229	72,229	72,229	72,229	72,229
1	0	6	4115	REVENUE WATER SDC FEES		-	-	-	-	-	-	-
1	0	6	4210	REVENUE SEWER TAPPING FEE		-	-	-	-	-	-	-
1	0	6	4215	REVENUE SEWER SDC FEES		-	-	-	-	-	-	-
1	0	7	5504	REVENUE INT CD GREEN BANK		1,981	1,981	1,981	1,981	1,981	1,981	1,981
1	0	7	5505	REVENUE INTEREST - Operat		3,620	3,620	3,620	3,620	3,620	3,620	3,620
1	0	7	5506	REVENUE INTEREST WSDC		798	798	798	798	798	798	798
1	0	7	5507	REVENUE		-	-	-	-	-	-	-
1	0	7	5508	REVENUE		963	963	963	963	963	963	963
1	0	9	5991	REVENUE		2,425	2,425	2,425	2,425	2,425	2,425	2,425
1	0	9	5992	REVENUE		-	-	-	-	-	-	-
1	0	9	5993	REVENUE SALE OF MATERIALS		473	473	473	473	473	473	473
1	0	9	5994	REVENUE SALE OF METERS		5,000	5,000	5,000	5,000	5,000	5,000	5,000
1	0	9	5995	REVENUE BAD DEBT RECOVERE		50	50	50	50	50	50	50
1	0	9	5996	REVENUE NSF CHARGES		754	754	754	754	754	754	754
1	0	9	5997	REVENUE TANK RENTAL FEE		52,937	52,937	52,937	52,937	52,937	52,937	52,937
1	0	9	5998	REVENUE CASH OVER/SHORT		-	-	-	-	-	-	-
1	0	9	5999	REVENUE MISCELLANEOUS		25,000	25,000	25,000	25,000	25,000	25,000	25,000
1	0	49	5600	TRANSFER IN DEBT SERVICE		-	-	-	-	-	-	-
1	0	49	5601	TRANSFER IN CAPITAL PROJE		-	-	-	-	-	-	-
1	0	49	5602	TRANSFER IN EMERGENCY FUN		-	-	-	-	-	-	-
1	0	49	5603	TRANSFER IN ASSET REPLACE		-	-	-	-	-	-	-
1	0	49	5609	FUND BAL CARRIED FWD WSDC		-	-	-	-	-	-	-
1	0	49	5610	FUND BAL CARRIED FWD SSDC		-	-	-	-	-	-	-
1	0	49	5611	FD BAL CARRIED FWD - UNRE		-	-	-	-	-	-	-
0	0	0	0	Other		-	-	-	-	-	-	-
0	0	0	0	Other		-	-	-	-	-	-	-
0	0	0	0	Other		-	-	-	-	-	-	-
0	0	0	0	Other		-	-	-	-	-	-	-
0	0	0	0	Other		-	-	-	-	-	-	-
0	0	0	0	Other		-	-	-	-	-	-	-
Total Non-Rate Revenues					\$	331,677	\$	331,677	\$	331,677	\$	331,677

PET00314

Intellectual Property of Economists.com, LLC - Not
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PET00317

PET00318

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to be used without express written permission

PET00321

10 Year Forecast 2018-2027					LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL																			
					Test Year	Forecast																		
					2018	2019	2020	2021	2022	2023	2024	2025	2026	2027										
Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates Scenario: 2019 11 04 Scenario 1 -- Status Quo																								
11 -- Electrical																								
Personnel and Operating																								
1	11	12	6410	OVERTIME	\$	1,000	\$	1,030	\$	1,061	\$	1,093	\$	1,126	\$	1,159	\$	1,194	\$	1,230	\$	1,267	\$	1,305
1	11	12	6411	SALARIES		60,432		62,244		64,112		66,035		68,016		70,057		72,158		74,323		76,553		78,849
1	11	12	6412	FICA		4,623		4,854		5,097		5,352		5,619		5,900		6,195		6,505		6,830		7,172
1	11	12	6413	UNEMPLOYMENT TAX		270		284		298		313		328		345		362		380		399		419
1	11	12	6414	GROUP INSURANCE		11,281		11,845		12,437		13,059		13,712		14,397		15,117		15,873		16,666		17,500
1	11	12	6415	WORKERS COMP		1,457		1,529		1,606		1,686		1,770		1,859		1,952		2,049		2,152		2,260
1	11	12	6417	RETIREMENT		8,382		8,801		9,241		9,703		10,188		10,698		11,233		11,794		12,384		13,003
1	11	12	6418	LONGEVITY		1,368		1,409		1,451		1,495		1,540		1,586		1,633		1,682		1,733		1,785
1	11	12	6420	PENSION		1		6,647		6,647		6,647		6,647		6,647		6,647		6,647		6,647		6,647
1	11	12	6454	TRAVEL & TRAINING		853		879		905		932		960		989		1,019		1,049		1,081		1,113
1	11	13	6551	TELEPHONE		575		592		610		628		647		667		687		707		728		750
1	11	13	6558	GAS AND GARBAGE		350		370		392		414		438		463		490		518		547		578
1	11	14	6637	EMPLOYEE UNIFORM		1,050		1,111		1,175		1,243		1,314		1,390		1,469		1,553		1,641		1,734
1	11	14	6638	NOTICE & PUBLICATION		100		104		108		112		116		120		125		129		134		139
1	11	14	6639	FUEL		2,000		2,076		2,155		2,236		2,319		2,406		2,495		2,588		2,683		2,781
1	11	14	6643	MINOR TOOLS & EQUIPMENT		1,000		1,030		1,061		1,093		1,126		1,159		1,194		1,230		1,267		1,305
1	11	14	6644	MATERIALS		500		529		560		592		626		662		700		739		781		826
1	11	14	6647	OFFICE SUPPLIES		500		529		560		592		626		662		700		739		781		826
1	11	14	6648	SAFETY SUPPLIES		500		519		539		559		580		601		624		647		671		695
1	11	14	6649	OPERATIONAL SUPPLIES		1,500		1,557		1,616		1,677		1,740		1,804		1,871		1,941		2,012		2,086
1	11	14	6650	POSTAGE		100		103		106		109		113		116		119		123		127		130
1	11	14	6696	ELECTRICAL SUPPLIES		500		519		539		559		580		601		624		647		671		695
1	11	15	6733	SOFTWARE, MAINTENANCE		-		-		-		-		-		-		-		-		-		-
1	11	15	6735	MINOR REPAIRS		500		519		539		559		580		601		624		647		671		695
1	11	15	6741	VEHICLE MAINTENANCE		125		129		133		137		141		145		149		154		158		163
1	11	16	6853	INSURANCE		1,175		1,220		1,266		1,313		1,363		1,413		1,466		1,520		1,576		1,634
1	11	16	6856	FEES, DUES, SUBSCRIPTIONS		-		-		-		-		-		-		-		-		-		-
1	11	16	6899	MISCELLANEOUS		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-		-		-
0	0	0	0	Expense		-		-		-		-		-		-		-		-				

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10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 4.0 -- WATER Service Revenue Requirement Raised from Rates											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
Water Source Alternatives											
Port Isabel Reclamation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SP1 Seawater Facility	-	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER OPERATING EXPENSES	\$ 3,745,645	\$ 4,093,246	\$ 4,286,975	\$ 4,447,143	\$ 4,613,768	\$ 4,787,132	\$ 4,967,530	\$ 5,155,269	\$ 5,350,671	\$ 5,554,072	
CAPITAL OUTLAYS											
Supply/Treatment	\$ 35,958	\$ 37,036	\$ 38,148	\$ 39,292	\$ 40,471	\$ 41,685	\$ 42,935	\$ 44,223	\$ 45,550	\$ 46,917	
Treatment	46,651	48,050	49,492	50,976	52,506	54,081	55,703	57,374	59,096	60,869	
Distribution	66,277	68,266	70,314	72,423	74,596	76,834	79,139	81,513	83,958	86,477	
Administration	9,143	9,417	9,699	9,990	10,290	10,599	10,917	11,244	11,581	11,929	
Customer	3,048	3,139	3,233	3,330	3,430	3,533	3,639	3,748	3,860	3,976	
TOTAL WATER CAPITAL OUTLAYS	\$ 161,076	\$ 165,908	\$ 170,885	\$ 176,012	\$ 181,292	\$ 186,731	\$ 192,333	\$ 198,103	\$ 204,046	\$ 210,167	
DEBT SERVICE - CURRENT											
Water Debt Service											
Principal & Interest	\$ 339,907	\$ 340,690	\$ 339,628	\$ 340,177	\$ 340,471	\$ 338,725	\$ 338,415	\$ 337,812	\$ 338,953	\$ 337,824	
Reserve	-	-	-	-	-	-	-	-	-	-	
TOTAL DEBT SERVICE -- CURRENT	\$ 339,907	\$ 340,690	\$ 339,628	\$ 340,177	\$ 340,471	\$ 338,725	\$ 338,415	\$ 337,812	\$ 338,953	\$ 337,824	
DEBT SERVICE - FUTURE											
Principal & Interest	\$ -	\$ -	\$ 182,683	\$ 182,683	\$ 182,683	\$ 182,683	\$ 182,683	\$ 182,683	\$ 182,683	\$ 182,683	
Reserve	-	-	18,268	18,268	18,268	18,268	18,268	18,268	18,268	18,268	
TOTAL DEBT SERVICE -- FUTURE	\$ -	\$ -	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	
TOTAL COST OF SERVICE											
TOTAL COST OF SERVICE - WATER	\$ 4,246,628	\$ 4,599,844	\$ 4,998,440	\$ 5,164,283	\$ 5,336,483	\$ 5,513,539	\$ 5,699,230	\$ 5,892,136	\$ 6,094,621	\$ 6,303,015	
NON RATE REVENUES											
TOTAL WATER NON-RATE REVENUES	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	\$ 331,677	
TOTAL REVENUE REQUIREMENT											
TOTAL WATER REVENUE RQMT	\$ 3,914,952	\$ 4,268,167	\$ 4,666,763	\$ 4,832,606	\$ 5,004,806	\$ 5,181,863	\$ 5,367,553	\$ 5,560,459	\$ 5,762,945	\$ 5,971,338	

10 Year Forecast 2018-2027	LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization
Scenario: 2019 11 04 Scenario 1 -- Status Quo

WATER OPERATING EXPENSES

01 -- Water Plant

Allocation Factor										
Supply/Transmission	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Treatment	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Cost										
Supply/Transmission	\$ 360,134	\$ 395,674	\$ 422,428	\$ 439,981	\$ 458,305	\$ 477,437	\$ 497,414	\$ 518,278	\$ 540,069	\$ 562,832
Treatment	1,080,401	1,187,022	1,267,284	1,319,943	1,374,915	1,432,310	1,492,243	1,554,833	1,620,208	1,688,497
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,440,534	\$ 1,582,696	\$ 1,689,712	\$ 1,759,923	\$ 1,833,220	\$ 1,909,747	\$ 1,989,657	\$ 2,073,111	\$ 2,160,277	\$ 2,251,329

03 -- Distribution

Allocation Factor										
Supply/Transmission	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Cost										
Supply/Transmission	\$ 184,843	\$ 200,285	\$ 207,307	\$ 214,587	\$ 222,134	\$ 229,960	\$ 238,075	\$ 246,491	\$ 255,220	\$ 264,274
Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	554,529	600,855	621,922	643,761	666,403	689,880	714,225	739,473	765,659	792,821
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	\$ 739,372	\$ 801,140	\$ 829,229	\$ 858,348	\$ 888,537	\$ 919,840	\$ 952,300	\$ 985,964	\$ 1,020,879	\$ 1,057,094

10 Year Forecast 2018-2027		LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	

Forecast W 5.0 -- WATER Service Cost Functionalization
Scenario: 2019 11 04 Scenario 1 -- Status Quo

04 -- WW Collection

Allocation Factor											
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Total Cost											
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

05 -- Maintenance

Allocation Factor											
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Distribution	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Total Cost											
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	74,412	80,081	82,823	85,665	88,613	91,670	94,840	98,128	101,539	105,078	105,078
Distribution	74,412	80,081	82,823	85,665	88,613	91,670	94,840	98,128	101,539	105,078	105,078
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 148,825	\$ 160,163	\$ 165,646	\$ 171,331	\$ 177,226	\$ 183,339	\$ 189,680	\$ 196,256	\$ 203,078	\$ 210,156	\$ 210,156

06 -- Laboratory

Allocation Factor											
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Total Cost											
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	129,724	142,464	147,395	152,514	157,829	163,349	169,082	175,037	181,222	187,648	187,648
Distribution	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 129,724	\$ 142,464	\$ 147,395	\$ 152,514	\$ 157,829	\$ 163,349	\$ 169,082	\$ 175,037	\$ 181,222	\$ 187,648	\$ 187,648

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 5.0 -- WATER Service Cost Functionalization										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
07 -- Administration										
<u>Allocation Factor</u>										
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Customer	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Total Cost</u>										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	384,828	420,005	433,991	448,493	463,532	479,127	495,302	512,078	529,482	547,536
Customer	128,276	140,002	144,664	149,498	154,511	159,709	165,101	170,693	176,494	182,512
Total	\$ 513,104	\$ 560,006	\$ 578,655	\$ 597,991	\$ 618,042	\$ 638,836	\$ 660,402	\$ 682,771	\$ 705,976	\$ 730,048
08 -- Wastewater Plant										
<u>Allocation Factor</u>										
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Total Cost</u>										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 -- Finance										
<u>Allocation Factor</u>										
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Customer	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Total Cost</u>										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	391,267	427,188	442,168	457,722	473,876	490,652	508,077	526,177	544,982	564,519
Customer	130,422	142,396	147,389	152,574	157,959	163,551	169,359	175,392	181,661	188,173
Total	\$ 521,689	\$ 569,583	\$ 589,557	\$ 610,297	\$ 631,834	\$ 654,202	\$ 677,435	\$ 701,570	\$ 726,642	\$ 752,693

10 Year Forecast 2018-2027	LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 04 Scenario 1 -- Status Quo****11 -- Electrical**

Allocation Factor										
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Distribution	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Cost										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	50,070	55,214	57,105	59,068	61,107	63,224	65,423	67,707	70,080	72,545
Distribution	50,070	55,214	57,105	59,068	61,107	63,224	65,423	67,707	70,080	72,545
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	\$ 100,140	\$ 110,428	\$ 114,210	\$ 118,136	\$ 122,213	\$ 126,448	\$ 130,846	\$ 135,414	\$ 140,160	\$ 145,091

12 -- Construction and Maintenance

Allocation Factor										
Supply/Transmission	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Treatment	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Distribution	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Cost										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	76,129	83,382	86,286	89,302	92,433	95,686	99,064	102,573	106,219	110,007
Distribution	76,129	83,382	86,286	89,302	92,433	95,686	99,064	102,573	106,219	110,007
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	\$ 152,258	\$ 166,764	\$ 172,572	\$ 178,603	\$ 184,867	\$ 191,371	\$ 198,128	\$ 205,147	\$ 212,438	\$ 220,014

Water Source Alternatives

Allocation Factor										
Supply/Transmission	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Treatment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Cost										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027	LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 5.0 -- WATER Service Cost Functionalization**Scenario: 2019 11 04 Scenario 1 -- Status Quo**

Supply/Transmission	\$ 544,977	\$ 595,959	\$ 629,735	\$ 654,568	\$ 680,439	\$ 707,397	\$ 735,489	\$ 764,769	\$ 795,289	\$ 827,106
Treatment	1,410,736	1,548,164	1,640,892	1,706,492	1,774,897	1,846,238	1,920,652	1,998,278	2,079,268	2,163,775
Distribution	755,140	819,533	848,136	877,796	908,556	940,459	973,552	1,007,881	1,043,497	1,080,451
Administration	776,095	847,192	876,159	906,216	937,407	969,778	1,003,378	1,038,256	1,074,463	1,112,056
Customer	258,698	282,397	292,053	302,072	312,469	323,259	334,459	346,085	358,154	370,685
Total Water Operating Expenses	\$ 3,745,645	\$ 4,093,246	\$ 4,286,975	\$ 4,447,143	\$ 4,613,768	\$ 4,787,132	\$ 4,967,530	\$ 5,155,269	\$ 5,350,671	\$ 5,554,072

CAPITAL OUTLAYS

Water Capital Outlays										
Supply/Transmission	\$ 35,958	\$ 37,036	\$ 38,148	\$ 39,292	\$ 40,471	\$ 41,685	\$ 42,935	\$ 44,223	\$ 45,550	\$ 46,917
Treatment	46,651	48,050	49,492	50,976	52,506	54,081	55,703	57,374	59,096	60,869
Distribution	66,277	68,266	70,314	72,423	74,596	76,834	79,139	81,513	83,958	86,477
Admin	9,143	9,417	9,699	9,990	10,290	10,599	10,917	11,244	11,581	11,929
Customer	3,048	3,139	3,233	3,330	3,430	3,533	3,639	3,748	3,860	3,976
Total Water Capital Outlays	\$ 161,076	\$ 165,908	\$ 170,885	\$ 176,012	\$ 181,292	\$ 186,731	\$ 192,333	\$ 198,103	\$ 204,046	\$ 210,167

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 5.0 -- WATER Service Cost Functionalization										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
DEBT SERVICE -- CURRENT										
Water Debt Service										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	186,845	187,299	186,683	187,002	187,182	186,195	186,055	185,758	186,321	185,739
Distribution	95,632	95,748	95,591	95,670	95,670	95,299	95,078	94,758	95,358	94,872
Admin	-	-	-	-	-	-	-	-	-	-
Customer	57,430	57,643	57,354	57,505	57,619	57,231	57,282	57,296	57,273	57,213
Total Water Debt Service	\$ 339,907	\$ 340,690	\$ 339,628	\$ 340,177	\$ 340,471	\$ 338,725	\$ 338,415	\$ 337,812	\$ 338,953	\$ 337,824
DEBT SERVICE -- FUTURE										
Water Debt Service										
Supply/Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	200,951	200,951	200,951	200,951	200,951	200,951	200,951	200,951
Admin	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Water Debt Service	\$ -	\$ -	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951	\$ 200,951
TOTAL COST OF SERVICE										
Total Water COS										
Supply/Transmission	\$ 580,934	\$ 632,996	\$ 667,883	\$ 693,860	\$ 720,910	\$ 749,082	\$ 778,425	\$ 808,992	\$ 840,839	\$ 874,023
Treatment	1,644,231	1,783,513	1,877,067	1,944,470	2,014,585	2,086,514	2,162,410	2,241,411	2,324,685	2,410,382
Distribution	917,049	983,546	1,214,991	1,246,840	1,279,773	1,313,543	1,348,720	1,385,104	1,423,765	1,462,751
Admin	785,237	856,609	885,858	916,206	947,697	980,377	1,014,295	1,049,500	1,086,045	1,123,984
Customer	319,176	343,180	352,641	362,907	373,518	384,023	395,380	407,129	419,288	431,874
Total	\$ 4,246,628	\$ 4,599,844	\$ 4,998,440	\$ 5,164,283	\$ 5,336,483	\$ 5,513,539	\$ 5,699,230	\$ 5,892,136	\$ 6,094,621	\$ 6,303,015

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL												
10 Year Forecast 2018-2027		Allocation %	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 6.0 -- Water Cost Classification**Scenario: 2019 11 04 Scenario 1 -- Status Quo**

Total Water Costs																					
Supply/Transmission	\$	580,934	\$	632,996	\$	667,883	\$	693,860	\$	720,910	\$	749,082	\$	778,425	\$	808,992	\$	840,839	\$	874,023	
Treatment		1,644,231		1,783,513		1,877,067		1,944,470		2,014,585		2,086,514		2,162,410		2,241,411		2,324,685		2,410,382	
Distribution		917,049		983,546		1,214,991		1,246,840		1,279,773		1,313,543		1,348,720		1,385,104		1,423,765		1,462,751	
Admin		785,237		856,609		885,858		916,206		947,697		980,377		1,014,295		1,049,500		1,086,045		1,123,984	
Customer		319,176		343,180		352,641		362,907		373,518		384,023		395,380		407,129		419,288		431,874	
Total Water Costs		4,246,628		4,599,844		4,998,440		5,164,283		5,336,483		5,513,539		5,699,230		5,892,136		6,094,621		6,303,015	
Water Cost Classification																					
Base	48.73%	\$	2,069,433	\$	2,241,559	\$	2,435,800	\$	2,516,617	\$	2,600,532	\$	2,686,814	\$	2,777,303	\$	2,871,309	\$	2,969,982	\$	3,071,535
Max Day/Extra Capacity	26.89%		1,141,839		1,236,812		1,343,987		1,388,579		1,434,880		1,482,487		1,532,416		1,584,285		1,638,729		1,694,762
Max Hour/Extra Capacity	16.00%		679,264		735,762		799,519		826,046		853,590		881,911		911,613		942,469		974,857		1,008,191
Customer Billing	8.39%		356,093		385,711		419,134		433,041		447,480		462,327		477,898		494,073		511,052		528,527
Sub-Total	100.00%		4,246,628		4,599,844		4,998,440		5,164,283		5,336,483		5,513,539		5,699,230		5,892,136		6,094,621		6,303,015
Less Non-Rate Revenues																					
Base	48.73%	\$	161,630	\$	161,630	\$	161,630	\$	161,630	\$	161,630	\$	161,630	\$	161,630	\$	161,630	\$	161,630	\$	161,630
Max Day/Extra Capacity	26.89%		89,182		89,182		89,182		89,182		89,182		89,182		89,182		89,182		89,182		89,182
Max Hour/Extra Capacity	16.00%		53,053		53,053		53,053		53,053		53,053		53,053		53,053		53,053		53,053		53,053
Customer Billing	8.39%		27,812		27,812		27,812		27,812		27,812		27,812		27,812		27,812		27,812		27,812
Sub-Total	100.00%		331,677		331,677		331,677		331,677		331,677		331,677		331,677		331,677		331,677		331,677
Net Water Cost Classification																					
Base		\$	1,907,803	\$	2,079,929	\$	2,274,170	\$	2,354,987	\$	2,438,902	\$	2,525,184	\$	2,615,673	\$	2,709,679	\$	2,808,352	\$	2,909,905
Max Day/Extra Capacity			1,052,657		1,147,630		1,254,805		1,299,397		1,345,698		1,393,306		1,443,234		1,495,103		1,549,548		1,605,581
Max Hour/Extra Capacity			626,211		682,709		746,466		772,993		800,537		828,858		858,560		889,416		921,804		955,138
Customer Billing			328,280		357,899		391,322		405,229		419,668		434,515		450,086		466,261		483,240		500,715
Total			3,914,952		4,268,167		4,666,763		4,832,606		5,004,806		5,181,863		5,367,553		5,560,459		5,762,945		5,971,338

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027										
	Test Year	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 7.0 -- Customer and Volume Totals

Scenario: 2019 11 04 Scenario 1 -- Status Quo

WATER VOLUMES

Customer Class Units -- Base Annual Usage

5/8" Meter	355,214,724	356,489,853	357,760,438	359,026,527	360,288,166	361,545,403	362,798,283	364,046,852	365,291,152	366,531,229
1" Meter	485,968,063	486,781,262	487,593,106	488,403,599	489,212,750	490,020,565	490,827,051	491,632,213	492,436,059	493,238,595
2" Meter	108,563,204	109,461,906	110,353,289	111,237,530	112,114,798	112,985,255	113,849,056	114,706,353	115,557,291	116,402,008
4" Meter	213,250,756	217,515,771	221,698,767	225,804,300	229,836,519	233,799,218	237,695,872	241,529,676	245,303,577	249,020,298
6" Meter	97,336,800	100,199,647	102,982,971	105,693,049	108,335,375	110,914,789	113,435,579	115,901,570	118,316,186	120,682,510
8" Meter	100	100	100	100	100	100	100	100	100	100
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	1,260,333,646	1,270,448,540	1,280,388,671	1,290,165,105	1,299,787,709	1,309,265,330	1,318,605,941	1,327,816,764	1,336,904,366	1,345,874,740

Percent of Total

5/8" Meter	28.18%	28.06%	27.94%	27.83%	27.72%	27.61%	27.51%	27.42%	27.32%	27.23%
1" Meter	38.56%	38.32%	38.08%	37.86%	37.64%	37.43%	37.22%	37.03%	36.83%	36.65%
2" Meter	8.61%	8.62%	8.62%	8.62%	8.63%	8.63%	8.63%	8.64%	8.64%	8.65%
4" Meter	16.92%	17.12%	17.31%	17.50%	17.68%	17.86%	18.03%	18.19%	18.35%	18.50%
6" Meter	7.72%	7.89%	8.04%	8.19%	8.33%	8.47%	8.60%	8.73%	8.85%	8.97%
8" Meter	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Minimum Volume

5/8" Meter	234,000,000	235,680,000	237,360,000	239,040,000	240,720,000	242,400,000	244,080,000	245,760,000	247,440,000	249,120,000
1" Meter	71,712,000	71,952,000	72,192,000	72,432,000	72,672,000	72,912,000	73,152,000	73,392,000	73,632,000	73,872,000
2" Meter	54,360,000	55,260,000	56,160,000	57,060,000	57,960,000	58,860,000	59,760,000	60,660,000	61,560,000	62,460,000
4" Meter	45,000,000	46,800,000	48,600,000	50,400,000	52,200,000	54,000,000	55,800,000	57,600,000	59,400,000	61,200,000
6" Meter	20,400,000	21,600,000	22,800,000	24,000,000	25,200,000	26,400,000	27,600,000	28,800,000	30,000,000	31,200,000
8" Meter	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	426,072,000	431,892,000	437,712,000	443,532,000	449,352,000	455,172,000	460,992,000	466,812,000	472,632,000	478,452,000

Net Annual Volume after Minimum:

5/8" Meter	121,214,724	120,809,853	120,400,438	119,986,527	119,568,166	119,145,403	118,718,283	118,286,852	117,851,152	117,411,229
1" Meter	414,256,063	414,829,262	415,401,106	415,971,599	416,540,750	417,108,565	417,675,051	418,240,213	418,804,059	419,366,595
2" Meter	54,203,204	54,201,906	54,193,289	54,177,530	54,154,798	54,125,255	54,089,056	54,046,353	53,997,291	53,942,008
4" Meter	168,250,756	170,715,771	173,098,767	175,404,300	177,636,519	179,799,218	181,895,872	183,929,676	185,903,577	187,820,298
6" Meter	76,936,800	78,599,647	80,182,971	81,693,049	83,135,375	84,514,789	85,835,579	87,101,570	88,316,186	89,482,510
8" Meter	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	834,861,546	839,156,440	843,276,571	847,233,005	851,035,609	854,693,230	858,213,841	861,604,664	864,872,266	868,022,640

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 7.0 -- Customer and Volume Totals**Scenario: 2019 11 04 Scenario 1 -- Status Quo****Customer Class Units -- Base Daily Average**

5/8" Meter	973,191	976,685	980,166	983,634	987,091	990,535	993,968	997,389	1,000,798	1,004,195
1" Meter	1,331,419	1,333,647	1,335,872	1,338,092	1,340,309	1,342,522	1,344,732	1,346,938	1,349,140	1,351,339
2" Meter	297,433	299,896	302,338	304,760	307,164	309,549	311,915	314,264	316,595	318,910
4" Meter	584,249	595,934	607,394	618,642	629,689	640,546	651,222	661,725	672,065	682,247
6" Meter	266,676	274,520	282,145	289,570	296,809	303,876	310,782	317,539	324,154	330,637
8" Meter	0	0	0	0	0	0	0	0	0	0
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	3,452,969	3,480,681	3,507,914	3,534,699	3,561,062	3,587,028	3,612,619	3,637,854	3,662,752	3,687,328

Customer Class Units -- Capacity Factor

5/8" Meter	129	129	129	129	129	129	129	129	129	129
1" Meter	146	146	146	146	146	146	146	146	146	146
2" Meter	145	145	145	145	145	145	145	145	145	145
4" Meter	161	161	161	161	161	161	161	161	161	161
6" Meter	187	187	187	187	187	187	187	187	187	187
8" Meter	200	200	200	200	200	200	200	200	200	200
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Customer Class Units -- Total Capacity

5/8" Meter	1,252,113	1,256,608	1,261,087	1,265,550	1,269,997	1,274,428	1,278,845	1,283,246	1,287,632	1,292,003
1" Meter	1,939,354	1,942,599	1,945,839	1,949,073	1,952,302	1,955,526	1,958,744	1,961,958	1,965,166	1,968,368
2" Meter	432,046	435,622	439,170	442,689	446,180	449,644	453,082	456,494	459,880	463,242
4" Meter	943,542	962,413	980,921	999,086	1,016,927	1,034,460	1,051,701	1,068,664	1,085,362	1,101,807
6" Meter	497,651	512,288	526,518	540,374	553,883	567,071	579,959	592,567	604,912	617,010
8" Meter	1	1	1	1	1	1	1	1	1	1
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	5,064,707	5,109,531	5,153,535	5,196,772	5,239,290	5,281,130	5,322,332	5,362,929	5,402,952	5,442,431

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027		Test Year	Forecast								
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 7.0 -- Customer and Volume Totals

Scenario: 2019 11 04 Scenario 1 -- Status Quo

Customer Class Units -- Extra Capacity

5/8" Meter	278,922	279,923	280,921	281,915	282,906	283,893	284,877	285,857	286,834	287,808
1" Meter	607,934	608,952	609,967	610,981	611,993	613,004	614,013	615,020	616,026	617,030
2" Meter	134,612	135,727	136,832	137,928	139,016	140,096	141,167	142,230	143,285	144,332
4" Meter	359,293	366,479	373,527	380,444	387,238	393,914	400,479	406,939	413,297	419,559
6" Meter	230,975	237,769	244,373	250,804	257,074	263,195	269,177	275,028	280,758	286,373
8" Meter	0	0	0	0	0	0	0	0	0	0
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	1,611,738	1,628,850	1,645,621	1,662,073	1,678,228	1,694,102	1,709,713	1,725,074	1,740,200	1,755,103

Percent of Total

5/8" Meter	17.31%	17.19%	17.07%	16.96%	16.86%	16.76%	16.66%	16.57%	16.48%	16.40%
1" Meter	37.72%	37.39%	37.07%	36.76%	36.47%	36.18%	35.91%	35.65%	35.40%	35.16%
2" Meter	8.35%	8.33%	8.31%	8.30%	8.28%	8.27%	8.26%	8.24%	8.23%	8.22%
4" Meter	22.29%	22.50%	22.70%	22.89%	23.07%	23.25%	23.42%	23.59%	23.75%	23.91%
6" Meter	14.33%	14.60%	14.85%	15.09%	15.32%	15.54%	15.74%	15.94%	16.13%	16.32%
8" Meter	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

10 Year Forecast 2018-2027	LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year	Forecast								
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 7.0 -- Customer and Volume Totals

Scenario: 2019 11 04 Scenario 1 -- Status Quo

WATER CUSTOMERS

Total Bills										
5/8" Meter	58,500	58,920	59,340	59,760	60,180	60,600	61,020	61,440	61,860	62,280
1" Meter	17,928	17,988	18,048	18,108	18,168	18,228	18,288	18,348	18,408	18,468
2" Meter	3,624	3,684	3,744	3,804	3,864	3,924	3,984	4,044	4,104	4,164
4" Meter	900	936	972	1,008	1,044	1,080	1,116	1,152	1,188	1,224
6" Meter	408	432	456	480	504	528	552	576	600	624
8" Meter	12	12	12	12	12	12	12	12	12	12
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	81,372	81,972	82,572	83,172	83,772	84,372	84,972	85,572	86,172	86,772
Percentage of Total										
5/8" Meter	71.89%	71.88%	71.86%	71.85%	71.84%	71.82%	71.81%	71.80%	71.79%	71.77%
1" Meter	22.03%	21.94%	21.86%	21.77%	21.69%	21.60%	21.52%	21.44%	21.36%	21.28%
2" Meter	4.45%	4.49%	4.53%	4.57%	4.61%	4.65%	4.69%	4.73%	4.76%	4.80%
4" Meter	1.11%	1.14%	1.18%	1.21%	1.25%	1.28%	1.31%	1.35%	1.38%	1.41%
6" Meter	0.50%	0.53%	0.55%	0.58%	0.60%	0.63%	0.65%	0.67%	0.70%	0.72%
8" Meter	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total System	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Customers										
5/8" Meter	4,875	4,910	4,945	4,980	5,015	5,050	5,085	5,120	5,155	5,190
1" Meter	1,494	1,499	1,504	1,509	1,514	1,519	1,524	1,529	1,534	1,539
2" Meter	302	307	312	317	322	327	332	337	342	347
4" Meter	75	78	81	84	87	90	93	96	99	102
6" Meter	34	36	38	40	42	44	46	48	50	52
8" Meter	1	1	1	1	1	1	1	1	1	1
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	6,781	6,831	6,881	6,931	6,981	7,031	7,081	7,131	7,181	7,231

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
10 Year Forecast 2018-2027		Test Year	Forecast								
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 7.0 -- Customer and Volume Totals**Scenario: 2019 11 04 Scenario 1 -- Status Quo****NEW Customers**

5/8" Meter	35	35	35	35	35	35	35	35	35	35
1" Meter	5	5	5	5	5	5	5	5	5	5
2" Meter	5	5	5	5	5	5	5	5	5	5
4" Meter	3	3	3	3	3	3	3	3	3	3
6" Meter	2	2	2	2	2	2	2	2	2	2
8" Meter	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	50	50	50	50	50	50	50	50	50	50

Monthly Volume Per Meter

5/8" Meter	6,072	6,050	6,029	6,008	5,987	5,966	5,946	5,925	5,905	5,885
1" Meter	27,107	27,061	27,016	26,972	26,927	26,883	26,839	26,795	26,751	26,708
2" Meter	29,957	29,713	29,475	29,242	29,015	28,793	28,577	28,365	28,157	27,954
4" Meter	236,945	232,389	228,085	224,012	220,150	216,481	212,989	209,661	206,484	203,448
6" Meter	238,571	231,944	225,840	220,194	214,951	210,066	205,499	201,218	197,194	193,401
8" Meter	8	8	8	8	8	8	8	8	8	8
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total System	15,489	15,499	15,506	15,512	15,516	15,518	15,518	15,517	15,514	15,510

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
Allocation		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Current											
Forecast W 8.0 -- Raw Water Supply/Transmission Rate Calculation											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
Total Water Costs											
Supply/Transmission	\$	580,934	\$ 632,996	\$ 667,883	\$ 693,860	\$ 720,910	\$ 749,082	\$ 778,425	\$ 808,992	\$ 840,839	\$ 874,023
Treatment		1,644,231	1,783,513	1,877,067	1,944,470	2,014,585	2,086,514	2,162,410	2,241,411	2,324,685	2,410,382
Distribution		917,049	983,546	1,214,991	1,246,840	1,279,773	1,313,543	1,348,720	1,385,104	1,423,765	1,462,751
Admin		785,237	856,609	885,858	916,206	947,697	980,377	1,014,295	1,049,500	1,086,045	1,123,984
Customer		319,176	343,180	352,641	362,907	373,518	384,023	395,380	407,129	419,288	431,874
Total Water Costs		4,246,628	4,599,844	4,998,440	5,164,283	5,336,483	5,513,539	5,699,230	5,892,136	6,094,621	6,303,015
Allocation of Administration to Supply/Transmission:											
Supply/Transmission	\$	580,934	\$ 632,996	\$ 667,883	\$ 693,860	\$ 720,910	\$ 749,082	\$ 778,425	\$ 808,992	\$ 840,839	\$ 874,023
Treatment		1,644,231	1,783,513	1,877,067	1,944,470	2,014,585	2,086,514	2,162,410	2,241,411	2,324,685	2,410,382
Distribution		917,049	983,546	1,214,991	1,246,840	1,279,773	1,313,543	1,348,720	1,385,104	1,423,765	1,462,751
Admin		na	na	na	na	na	na	na	na	na	na
Customer		319,176	343,180	352,641	362,907	373,518	384,023	395,380	407,129	419,288	431,874
Total Water Costs	\$	3,461,391	3,743,235	4,112,582	4,248,077	4,388,785	4,533,162	4,684,935	4,842,636	5,008,576	5,179,030
Percent Supply		16.8%	16.9%	16.2%	16.3%	16.4%	16.5%	16.6%	16.7%	16.8%	16.9%
Admin Allocation		131,788	144,856	143,863	149,649	155,670	162,002	168,530	175,325	182,325	189,686
Raw Water Line Replacement Cost											
Total Capital Cost	\$	13,928,172									
Lifespan (Years)		50									
Annual Replacement Cost		278,563	278,563	278,563	278,563	278,563	278,563	278,563	278,563	278,563	278,563
Original Water Line Cost	\$	12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000	\$ 12,375,000
Accumulated Depreciation		990,000	1,237,500	1,485,000	1,732,500	1,980,000	2,227,500	2,475,000	2,722,500	2,970,000	3,217,500
Rate Base (Net BV)		11,385,000	11,137,500	10,890,000	10,642,500	10,395,000	10,147,500	9,900,000	9,652,500	9,405,000	9,157,500
Rate of Return	6%	ROI	683,100	668,250	653,400	638,550	623,700	608,850	594,000	579,150	564,300
Total Supply/Transmission Costs:											
Supply/Transmission	\$	580,934	\$ 632,996	\$ 667,883	\$ 693,860	\$ 720,910	\$ 749,082	\$ 778,425	\$ 808,992	\$ 840,839	\$ 874,023
Admin		131,788	144,856	143,863	149,649	155,670	162,002	168,530	175,325	182,325	189,686
Return on Raw Water Line Investment		683,100	668,250	653,400	638,550	623,700	608,850	594,000	579,150	564,300	549,450
Line Replacement Fund		278,563	278,563	278,563	278,563	278,563	278,563	278,563	278,563	278,563	278,563
Total		1,674,386	1,724,665	1,743,709	1,760,622	1,778,844	1,798,497	1,819,518	1,842,031	1,866,028	1,891,722
Water Production											
Water Consumption Percent Increase		0.82%	0.80%	0.78%	0.76%	0.75%	0.73%	0.71%	0.70%	0.68%	0.67%
WTP #1		-	-	-	-	-	-	-	-	-	-
WTP #2		1,637,161,000	1,650,653,678	1,663,901,111	1,676,919,659	1,689,723,814	1,702,326,498	1,714,739,298	1,726,972,657	1,739,036,034	1,750,938,027
Sub-Total		1,637,161,000	1,650,653,678	1,663,901,111	1,676,919,659	1,689,723,814	1,702,326,498	1,714,739,298	1,726,972,657	1,739,036,034	1,750,938,027
Water Supply/Transmission Cost/1,000 Gal											
Supply/Transmission Cost	\$	1,674,386	\$ 1,724,665	\$ 1,743,709	\$ 1,760,622	\$ 1,778,844	\$ 1,798,497	\$ 1,819,518	\$ 1,842,031	\$ 1,866,028	\$ 1,891,722
Production Gallons		1,650,653,678	1,663,901,111	1,676,919,659	1,689,723,814	1,702,326,498	1,714,739,298	1,726,972,657	1,739,036,034	1,750,938,027	1,762,686,489
Cost per 1,000 Gallons	\$	0.80	1.01	1.04	1.04	1.04	1.04	1.05	1.05	1.06	1.07

10 Year Forecast 2018-2027	LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 9.0 -- WATER Cost of Service by Customer Class
Scenario: 2019 11 04 Scenario 1 -- Status Quo

Total Cost of Service

Base	\$ 1,907,803	\$ 2,079,929	\$ 2,274,170	\$ 2,354,987	\$ 2,438,902	\$ 2,525,184	\$ 2,615,673	\$ 2,709,679	\$ 2,808,352	\$ 2,909,905
Max Day/Extra Capacity	1,052,657	1,147,630	1,254,805	1,299,397	1,345,698	1,393,306	1,443,234	1,495,103	1,549,548	1,605,581
Max Hour/Extra Capacity	626,211	682,709	746,466	772,993	800,537	828,858	858,560	889,416	921,804	955,138
Sub-Total Non Customer	3,586,671	3,910,268	4,275,441	4,427,378	4,585,138	4,747,348	4,917,468	5,094,198	5,279,704	5,470,623
Customer	328,280	357,899	391,322	405,229	419,668	434,515	450,086	466,261	483,240	500,715
Total Cost of Service	3,914,952	4,268,167	4,666,763	4,832,606	5,004,806	5,181,863	5,367,553	5,560,459	5,762,945	5,971,338

Customer Class Allocation Factors:

Base

5/8" Meter	28.18%	28.06%	27.94%	27.83%	27.72%	27.61%	27.51%	27.42%	27.32%	27.23%
1" Meter	38.56%	38.32%	38.08%	37.86%	37.64%	37.43%	37.22%	37.03%	36.83%	36.65%
2" Meter	8.61%	8.62%	8.62%	8.62%	8.63%	8.63%	8.63%	8.64%	8.64%	8.65%
4" Meter	16.92%	17.12%	17.31%	17.50%	17.68%	17.86%	18.03%	18.19%	18.35%	18.50%
6" Meter	7.72%	7.89%	8.04%	8.19%	8.33%	8.47%	8.60%	8.73%	8.85%	8.97%
8" Meter	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Max Day/Extra Capacity

5/8" Meter	17.31%	17.19%	17.07%	16.96%	16.86%	16.76%	16.66%	16.57%	16.48%	16.40%
1" Meter	37.72%	37.39%	37.07%	36.76%	36.47%	36.18%	35.91%	35.65%	35.40%	35.16%
2" Meter	8.35%	8.33%	8.31%	8.30%	8.28%	8.27%	8.26%	8.24%	8.23%	8.22%
4" Meter	22.29%	22.50%	22.70%	22.89%	23.07%	23.25%	23.42%	23.59%	23.75%	23.91%
6" Meter	14.33%	14.60%	14.85%	15.09%	15.32%	15.54%	15.74%	15.94%	16.13%	16.32%
8" Meter	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Customer

5/8" Meter	71.89%	71.88%	71.86%	71.85%	71.84%	71.82%	71.81%	71.80%	71.79%	71.77%
1" Meter	22.03%	21.94%	21.86%	21.77%	21.69%	21.60%	21.52%	21.44%	21.36%	21.28%
2" Meter	4.45%	4.49%	4.53%	4.57%	4.61%	4.65%	4.69%	4.73%	4.76%	4.80%
4" Meter	1.11%	1.14%	1.18%	1.21%	1.25%	1.28%	1.31%	1.35%	1.38%	1.41%
6" Meter	0.50%	0.53%	0.55%	0.58%	0.60%	0.63%	0.65%	0.67%	0.70%	0.72%
8" Meter	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 9.0 -- WATER Cost of Service by Customer Class											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
Total Cost by Customer Class											
5/8" Meter											
Base	\$ 537,699	\$ 583,631	\$ 635,438	\$ 655,345	\$ 676,039	\$ 697,314	\$ 719,670	\$ 742,911	\$ 767,344	\$ 792,474	
Extra Capacity	290,540	314,634	341,634	351,512	361,800	372,384	383,531	395,132	407,349	419,916	
Customer	236,008	257,251	281,222	291,161	301,480	312,089	323,215	334,772	346,902	359,384	
Total Cost of Service	\$ 1,064,246	\$ 1,155,433	\$ 1,258,294	\$ 1,298,018	\$ 1,339,320	\$ 1,381,787	\$ 1,426,417	\$ 1,472,815	\$ 1,521,595	\$ 1,571,775	
Calculation of Customer Costs/Bill											
Total Customer Costs	\$ 236,008	\$ 257,251	\$ 281,222	\$ 291,161	\$ 301,480	\$ 312,089	\$ 323,215	\$ 334,772	\$ 346,902	\$ 359,384	
Total Bills	58,500	58,920	59,340	59,760	60,180	60,600	61,020	61,440	61,860	62,280	
Customer Cost/Bill	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Calculation of Non-Customer Charge											
Total Non-Customer Costs	\$ 828,238	\$ 898,181	\$ 977,072	\$ 1,006,857	\$ 1,037,839	\$ 1,069,698	\$ 1,103,202	\$ 1,138,043	\$ 1,174,693	\$ 1,212,390	
Total Volume (gallons)	355,214,724	356,489,853	357,760,438	359,026,527	360,288,166	361,545,403	362,798,283	364,046,852	365,291,152	366,531,229	
Total Non-Customer Cost	\$ 2.33	\$ 2.52	\$ 2.73	\$ 2.80	\$ 2.88	\$ 2.96	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.31	
Calculation of Minimum Charge											
Monthly Minimum Volume	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Non-Customer Charge/1,000 Gal	\$ 2.33	\$ 2.52	\$ 2.73	\$ 2.80	\$ 2.88	\$ 2.96	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.31	
Monthly Non-Customer Charge	\$ 9.33	\$ 10.08	\$ 10.92	\$ 11.22	\$ 11.52	\$ 11.83	\$ 12.16	\$ 12.50	\$ 12.86	\$ 13.23	
Monthly Customer Charge	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Monthly Minimum Charge	\$ 13.36	\$ 14.44	\$ 15.66	\$ 16.09	\$ 16.53	\$ 16.98	\$ 17.46	\$ 17.95	\$ 18.47	\$ 19.00	
Calculation of Volumetric Charge											
Monthly Minimum Charge	\$ 13.36	\$ 14.44	\$ 15.66	\$ 16.09	\$ 16.53	\$ 16.98	\$ 17.46	\$ 17.95	\$ 18.47	\$ 19.00	
Total Bills	58,500	58,920	59,340	59,760	60,180	60,600	61,020	61,440	61,860	62,280	
Revenue from Minimum Charge	\$ 781,615	\$ 851,050	\$ 929,471	\$ 961,527	\$ 994,894	\$ 1,029,274	\$ 1,065,416	\$ 1,103,040	\$ 1,142,613	\$ 1,183,409	
Total Cost of Service	\$ 1,064,246	\$ 1,155,433	\$ 1,258,294	\$ 1,298,018	\$ 1,339,320	\$ 1,381,787	\$ 1,426,417	\$ 1,472,815	\$ 1,521,595	\$ 1,571,775	
Net Cost of Service	\$ 282,631	\$ 304,382	\$ 328,823	\$ 336,491	\$ 344,426	\$ 352,513	\$ 361,000	\$ 369,775	\$ 378,983	\$ 388,366	
Test Year Annual Volume after Minimum	121,214,724	120,809,853	120,400,438	119,986,527	119,568,166	119,145,403	118,718,283	118,286,852	117,851,152	117,411,229	
Net Volumetric Charge	\$ 2.33	\$ 2.52	\$ 2.73	\$ 2.80	\$ 2.88	\$ 2.96	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.31	

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 9.0 -- WATER Cost of Service by Customer Class											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
1" Meter											
Base	\$ 735,624	\$ 796,939	\$ 866,041	\$ 891,502	\$ 917,951	\$ 945,104	\$ 973,637	\$ 1,003,275	\$ 1,034,430	\$ 1,066,427	
Extra Capacity	633,255	684,279	741,793	761,815	782,660	804,081	826,648	850,124	874,851	900,255	
Customer	72,327	78,538	85,532	88,225	91,015	93,874	96,869	99,974	103,229	106,569	
Total Cost of Service	\$ 1,441,206	\$ 1,559,756	\$ 1,693,367	\$ 1,741,541	\$ 1,791,627	\$ 1,843,059	\$ 1,897,154	\$ 1,953,373	\$ 2,012,511	\$ 2,073,251	
Calculation of Customer Costs/Bill											
Total Customer Costs	\$ 72,327	\$ 78,538	\$ 85,532	\$ 88,225	\$ 91,015	\$ 93,874	\$ 96,869	\$ 99,974	\$ 103,229	\$ 106,569	
Total Bills	17,928	17,988	18,048	18,108	18,168	18,228	18,288	18,348	18,408	18,468	
Customer Cost/Bill	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Calculation of Non-Customer Charge											
Total Non-Customer Costs	\$ 1,368,879	\$ 1,481,219	\$ 1,607,834	\$ 1,653,316	\$ 1,700,612	\$ 1,749,185	\$ 1,800,285	\$ 1,853,399	\$ 1,909,281	\$ 1,966,682	
Total Volume (gallons)	485,968,063	486,781,262	487,593,106	488,403,599	489,212,750	490,020,565	490,827,051	491,632,213	492,436,059	493,238,595	
Total Non-Customer Cost	\$ 2.82	\$ 3.04	\$ 3.30	\$ 3.39	\$ 3.48	\$ 3.57	\$ 3.67	\$ 3.77	\$ 3.88	\$ 3.99	
Calculation of Minimum Charge											
Monthly Minimum Volume	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
Non-Customer Charge/1,000 Gal	\$ 2.82	\$ 3.04	\$ 3.30	\$ 3.39	\$ 3.48	\$ 3.57	\$ 3.67	\$ 3.77	\$ 3.88	\$ 3.99	
Monthly Non-Customer Charge	\$ 11.27	\$ 12.17	\$ 13.19	\$ 13.54	\$ 13.90	\$ 14.28	\$ 14.67	\$ 15.08	\$ 15.51	\$ 15.95	
Monthly Customer Charge	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Monthly Minimum Charge	\$ 15.30	\$ 16.54	\$ 17.93	\$ 18.41	\$ 18.91	\$ 19.43	\$ 19.97	\$ 20.53	\$ 21.12	\$ 21.72	
Calculation of Volumetric Charge											
Monthly Minimum Charge	\$ 15.30	\$ 16.54	\$ 17.93	\$ 18.41	\$ 18.91	\$ 19.43	\$ 19.97	\$ 20.53	\$ 21.12	\$ 21.72	
Total Bills	17,928	17,988	18,048	18,108	18,168	18,228	18,288	18,348	18,408	18,468	
Revenue from Minimum Charge	\$ 274,326	\$ 297,479	\$ 323,585	\$ 333,418	\$ 343,639	\$ 354,142	\$ 365,180	\$ 376,654	\$ 388,717	\$ 401,117	
Total Cost of Service	\$ 1,441,206	\$ 1,559,756	\$ 1,693,367	\$ 1,741,541	\$ 1,791,627	\$ 1,843,059	\$ 1,897,154	\$ 1,953,373	\$ 2,012,511	\$ 2,073,251	
Net Cost of Service	\$ 1,166,880	\$ 1,262,277	\$ 1,369,782	\$ 1,408,123	\$ 1,447,988	\$ 1,488,917	\$ 1,531,974	\$ 1,576,719	\$ 1,623,794	\$ 1,672,133	
Test Year Annual Volume after Minimum	414,256,063	414,829,262	415,401,106	415,971,599	416,540,750	417,108,565	417,675,051	418,240,213	418,804,059	419,366,595	
Net Volumetric Charge	\$ 2.82	\$ 3.04	\$ 3.30	\$ 3.39	\$ 3.48	\$ 3.57	\$ 3.67	\$ 3.77	\$ 3.88	\$ 3.99	

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 9.0 -- WATER Cost of Service by Customer Class											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
2" Meter											
Base	\$ 164,335	\$ 179,207	\$ 196,005	\$ 203,046	\$ 210,371	\$ 217,915	\$ 225,838	\$ 234,082	\$ 242,744	\$ 251,672	
Extra Capacity	140,219	152,516	166,404	171,979	177,784	183,764	190,053	196,600	203,486	210,582	
Customer	14,620	16,085	17,743	18,534	19,357	20,209	21,103	22,035	23,015	24,028	
Total Cost of Service	\$ 319,175	\$ 347,808	\$ 380,152	\$ 393,559	\$ 407,511	\$ 421,888	\$ 436,994	\$ 452,716	\$ 469,245	\$ 486,283	
Calculation of Customer Costs/Bill											
Total Customer Costs	\$ 14,620	\$ 16,085	\$ 17,743	\$ 18,534	\$ 19,357	\$ 20,209	\$ 21,103	\$ 22,035	\$ 23,015	\$ 24,028	
Total Bills	3,624	3,684	3,744	3,804	3,864	3,924	3,984	4,044	4,104	4,164	
Customer Cost/Bill	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Calculation of Non-Customer Charge											
Total Non-Customer Costs	\$ 304,554	\$ 331,723	\$ 362,409	\$ 375,025	\$ 388,154	\$ 401,679	\$ 415,892	\$ 430,681	\$ 446,230	\$ 462,254	
Total Volume (gallons)	108,563,204	109,461,906	110,353,289	111,237,530	112,114,798	112,985,255	113,849,056	114,706,353	115,557,291	116,402,008	
Total Non-Customer Cost	\$ 2.81	\$ 3.03	\$ 3.28	\$ 3.37	\$ 3.46	\$ 3.56	\$ 3.65	\$ 3.75	\$ 3.86	\$ 3.97	
Calculation of Minimum Charge											
Monthly Minimum Volume	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Non-Customer Charge/1,000 Gal	\$ 2.81	\$ 3.03	\$ 3.28	\$ 3.37	\$ 3.46	\$ 3.56	\$ 3.65	\$ 3.75	\$ 3.86	\$ 3.97	
Monthly Non-Customer Charge	\$ 42.08	\$ 45.46	\$ 49.26	\$ 50.57	\$ 51.93	\$ 53.33	\$ 54.80	\$ 56.32	\$ 57.92	\$ 59.57	
Monthly Customer Charge	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Monthly Minimum Charge	\$ 46.11	\$ 49.82	\$ 54.00	\$ 55.44	\$ 56.94	\$ 58.48	\$ 60.09	\$ 61.77	\$ 63.53	\$ 65.34	
Calculation of Volumetric Charge											
Monthly Minimum Charge	\$ 46.11	\$ 49.82	\$ 54.00	\$ 55.44	\$ 56.94	\$ 58.48	\$ 60.09	\$ 61.77	\$ 63.53	\$ 65.34	
Total Bills	3,624	3,684	3,744	3,804	3,864	3,924	3,984	4,044	4,104	4,164	
Revenue from Minimum Charge	\$ 167,117	\$ 183,550	\$ 202,177	\$ 210,905	\$ 220,021	\$ 229,464	\$ 239,407	\$ 249,791	\$ 260,732	\$ 272,069	
Total Cost of Service	\$ 319,175	\$ 347,808	\$ 380,152	\$ 393,559	\$ 407,511	\$ 421,888	\$ 436,994	\$ 452,716	\$ 469,245	\$ 486,283	
Net Cost of Service	\$ 152,057	\$ 164,258	\$ 177,975	\$ 182,654	\$ 187,490	\$ 192,423	\$ 197,588	\$ 202,925	\$ 208,513	\$ 214,214	
Test Year Annual Volume after Minimum	54,203,204	54,201,906	54,193,289	54,177,530	54,154,798	54,125,255	54,089,056	54,046,353	53,997,291	53,942,008	
Net Volumetric Charge	\$ 2.81	\$ 3.03	\$ 3.28	\$ 3.37	\$ 3.46	\$ 3.56	\$ 3.65	\$ 3.75	\$ 3.86	\$ 3.97	

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 9.0 -- WATER Cost of Service by Customer Class										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
4" Meter										
Base	\$ 322,804	\$ 356,108	\$ 393,772	\$ 412,169	\$ 431,262	\$ 450,929	\$ 471,509	\$ 492,890	\$ 515,294	\$ 538,405
Extra Capacity	374,258	411,813	454,253	474,365	495,227	516,700	539,167	562,499	586,946	612,143
Customer	3,631	4,087	4,606	4,911	5,230	5,562	5,911	6,277	6,662	7,063
Total Cost of Service	\$ 700,693	\$ 772,008	\$ 852,631	\$ 891,445	\$ 931,719	\$ 973,191	\$ 1,016,588	\$ 1,061,667	\$ 1,108,902	\$ 1,157,610
Calculation of Customer Costs/Bill										
Total Customer Costs	\$ 3,631	\$ 4,087	\$ 4,606	\$ 4,911	\$ 5,230	\$ 5,562	\$ 5,911	\$ 6,277	\$ 6,662	\$ 7,063
Total Bills	900	936	972	1,008	1,044	1,080	1,116	1,152	1,188	1,224
Customer Cost/Bill	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77
Calculation of Non-Customer Charge										
Total Non-Customer Costs	\$ 697,062	\$ 767,921	\$ 848,025	\$ 886,534	\$ 926,489	\$ 967,629	\$ 1,010,677	\$ 1,055,390	\$ 1,102,240	\$ 1,150,547
Total Volume (gallons)	213,250,756	217,515,771	221,698,767	225,804,300	229,836,519	233,799,218	237,695,872	241,529,676	245,303,577	249,020,298
Total Non-Customer Cost	\$ 3.27	\$ 3.53	\$ 3.83	\$ 3.93	\$ 4.03	\$ 4.14	\$ 4.25	\$ 4.37	\$ 4.49	\$ 4.62
Calculation of Minimum Charge										
Monthly Minimum Volume	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Non-Customer Charge/1,000 Gal	\$ 3.27	\$ 3.53	\$ 3.83	\$ 3.93	\$ 4.03	\$ 4.14	\$ 4.25	\$ 4.37	\$ 4.49	\$ 4.62
Monthly Non-Customer Charge	\$ 163.44	\$ 176.52	\$ 191.26	\$ 196.31	\$ 201.55	\$ 206.94	\$ 212.60	\$ 218.48	\$ 224.67	\$ 231.01
Monthly Customer Charge	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77
Monthly Minimum Charge	\$ 167.47	\$ 180.89	\$ 196.00	\$ 201.18	\$ 206.56	\$ 212.09	\$ 217.90	\$ 223.93	\$ 230.28	\$ 236.79
Calculation of Volumetric Charge										
Monthly Minimum Charge	\$ 167.47	\$ 180.89	\$ 196.00	\$ 201.18	\$ 206.56	\$ 212.09	\$ 217.90	\$ 223.93	\$ 230.28	\$ 236.79
Total Bills	900	936	972	1,008	1,044	1,080	1,116	1,152	1,188	1,224
Revenue from Minimum Charge	\$ 150,724	\$ 169,310	\$ 190,507	\$ 202,787	\$ 215,652	\$ 229,053	\$ 243,171	\$ 257,966	\$ 273,568	\$ 289,825
Total Cost of Service	\$ 700,693	\$ 772,008	\$ 852,631	\$ 891,445	\$ 931,719	\$ 973,191	\$ 1,016,588	\$ 1,061,667	\$ 1,108,902	\$ 1,157,610
Net Cost of Service	\$ 549,969	\$ 602,698	\$ 662,124	\$ 688,657	\$ 716,066	\$ 744,138	\$ 773,416	\$ 803,700	\$ 835,333	\$ 867,785
Test Year Annual Volume after Minimum	168,250,756	170,715,771	173,098,767	175,404,300	177,636,519	179,799,218	181,895,872	183,929,676	185,903,577	187,820,298
Net Volumetric Charge	\$ 3.27	\$ 3.53	\$ 3.83	\$ 3.93	\$ 4.03	\$ 4.14	\$ 4.25	\$ 4.37	\$ 4.49	\$ 4.62

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 9.0 -- WATER Cost of Service by Customer Class											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
6" Meter											
Base	\$ 147,341	\$ 164,043	\$ 182,914	\$ 192,926	\$ 203,279	\$ 213,922	\$ 225,018	\$ 236,521	\$ 248,539	\$ 260,927	
Extra Capacity	240,595	267,181	297,187	312,720	328,765	345,234	362,394	380,164	398,720	417,823	
Customer	1,646	1,886	2,161	2,339	2,525	2,719	2,924	3,138	3,365	3,601	
Total Cost of Service	\$ 389,583	\$ 433,110	\$ 482,262	\$ 507,984	\$ 534,568	\$ 561,875	\$ 590,336	\$ 619,823	\$ 650,624	\$ 682,350	
Calculation of Customer Costs/Bill											
Total Customer Costs	\$ 1,646	\$ 1,886	\$ 2,161	\$ 2,339	\$ 2,525	\$ 2,719	\$ 2,924	\$ 3,138	\$ 3,365	\$ 3,601	
Total Bills	408	432	456	480	504	528	552	576	600	624	
Customer Cost/Bill	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Calculation of Non-Customer Charge											
Total Non-Customer Costs	\$ 387,937	\$ 431,224	\$ 480,101	\$ 505,646	\$ 532,043	\$ 559,156	\$ 587,412	\$ 616,684	\$ 647,259	\$ 678,749	
Total Volume (gallons)	97,336,800	100,199,647	102,982,971	105,693,049	108,335,375	110,914,789	113,435,579	115,901,570	118,316,186	120,682,510	
Total Non-Customer Cost	\$ 3.99	\$ 4.30	\$ 4.66	\$ 4.78	\$ 4.91	\$ 5.04	\$ 5.18	\$ 5.32	\$ 5.47	\$ 5.62	
Calculation of Minimum Charge											
Monthly Minimum Volume	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Non-Customer Charge/1,000 Gal	\$ 3.99	\$ 4.30	\$ 4.66	\$ 4.78	\$ 4.91	\$ 5.04	\$ 5.18	\$ 5.32	\$ 5.47	\$ 5.62	
Monthly Non-Customer Charge	\$ 199.28	\$ 215.18	\$ 233.10	\$ 239.20	\$ 245.55	\$ 252.07	\$ 258.92	\$ 266.04	\$ 273.53	\$ 281.21	
Monthly Customer Charge	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Monthly Minimum Charge	\$ 203.31	\$ 219.55	\$ 237.84	\$ 244.08	\$ 250.56	\$ 257.22	\$ 264.22	\$ 271.49	\$ 279.14	\$ 286.98	
Calculation of Volumetric Charge											
Monthly Minimum Charge	\$ 203.31	\$ 219.55	\$ 237.84	\$ 244.08	\$ 250.56	\$ 257.22	\$ 264.22	\$ 271.49	\$ 279.14	\$ 286.98	
Total Bills	408	432	456	480	504	528	552	576	600	624	
Revenue from Minimum Charge	\$ 82,950	\$ 94,845	\$ 108,453	\$ 117,157	\$ 126,284	\$ 135,810	\$ 145,847	\$ 156,376	\$ 167,482	\$ 179,078	
Total Cost of Service	\$ 389,583	\$ 433,110	\$ 482,262	\$ 507,984	\$ 534,568	\$ 561,875	\$ 590,336	\$ 619,823	\$ 650,624	\$ 682,350	
Net Cost of Service	\$ 306,633	\$ 338,265	\$ 373,808	\$ 390,827	\$ 408,284	\$ 426,066	\$ 444,489	\$ 463,446	\$ 483,142	\$ 503,272	
Test Year Annual Volume after Minimum	76,936,800	78,599,647	80,182,971	81,693,049	83,135,375	84,514,789	85,835,579	87,101,570	88,316,186	89,482,510	
Net Volumetric Charge	\$ 3.99	\$ 4.30	\$ 4.66	\$ 4.78	\$ 4.91	\$ 5.04	\$ 5.18	\$ 5.32	\$ 5.47	\$ 5.62	

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL											
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027	
Forecast W 9.0 -- WATER Cost of Service by Customer Class											
Scenario: 2019 11 04 Scenario 1 -- Status Quo											
8" Meter											
Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Extra Capacity	0	0	0	0	0	0	0	0	0	0	0
Customer	48	52	57	58	60	62	64	65	67	69	
Total Cost of Service	\$ 49	\$ 53	\$ 57	\$ 59	\$ 61	\$ 62	\$ 64	\$ 66	\$ 68	\$ 70	
Calculation of Customer Costs/Bill											
Total Customer Costs	\$ 48	\$ 52	\$ 57	\$ 58	\$ 60	\$ 62	\$ 64	\$ 65	\$ 67	\$ 69	
Total Bills	12	12	12	12	12	12	12	12	12	12	12
Customer Cost/Bill	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Calculation of Non-Customer Charge											
Total Non-Customer Costs	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	1
Total Volume (gallons)	100	100	100	100	100	100	100	100	100	100	100
Total Non-Customer Cost	\$ 4.37	\$ 4.72	\$ 5.11	\$ 5.24	\$ 5.38	\$ 5.52	\$ 5.67	\$ 5.83	\$ 5.99	\$ 6.16	
Calculation of Minimum Charge											
Monthly Minimum Volume	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Non-Customer Charge/1,000 Gal	\$ 4.37	\$ 4.72	\$ 5.11	\$ 5.24	\$ 5.38	\$ 5.52	\$ 5.67	\$ 5.83	\$ 5.99	\$ 6.16	
Monthly Non-Customer Charge	\$ 218.38	\$ 235.79	\$ 255.40	\$ 262.07	\$ 269.01	\$ 276.12	\$ 283.61	\$ 291.39	\$ 299.57	\$ 307.97	
Monthly Customer Charge	\$ 4.03	\$ 4.37	\$ 4.74	\$ 4.87	\$ 5.01	\$ 5.15	\$ 5.30	\$ 5.45	\$ 5.61	\$ 5.77	
Monthly Minimum Charge	\$ 222.41	\$ 240.16	\$ 260.14	\$ 266.94	\$ 274.02	\$ 281.27	\$ 288.91	\$ 296.84	\$ 305.18	\$ 313.74	
Calculation of Volumetric Charge											
Monthly Minimum Charge	\$ 222.41	\$ 240.16	\$ 260.14	\$ 266.94	\$ 274.02	\$ 281.27	\$ 288.91	\$ 296.84	\$ 305.18	\$ 313.74	
Total Bills	12	12	12	12	12	12	12	12	12	12	12
Revenue from Minimum Charge	\$ 2,669	\$ 2,882	\$ 3,122	\$ 3,203	\$ 3,288	\$ 3,375	\$ 3,467	\$ 3,562	\$ 3,662	\$ 3,765	
Total Cost of Service	\$ 49	\$ 53	\$ 57	\$ 59	\$ 61	\$ 62	\$ 64	\$ 66	\$ 68	\$ 70	
Net Cost of Service	\$ (2,620)	\$ (2,829)	\$ (3,064)	\$ (3,144)	\$ (3,228)	\$ (3,313)	\$ (3,403)	\$ (3,496)	\$ (3,594)	\$ (3,695)	
Test Year Annual Volume after Minimum	-	-	-	-	-	-	-	-	-	-	-
Net Volumetric Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
10 Year Forecast 2018-2027	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027

Forecast W 9.0 -- WATER Cost of Service by Customer Class
Scenario: 2019 11 04 Scenario 1 -- Status Quo

Other														
Base	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Extra Capacity		-		-		-		-		-		-		-
Customer		-		-		-		-		-		-		-
Total Cost of Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Calculation of Customer Costs/Bill														
Total Customer Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Bills		-		-		-		-		-		-		-
Customer Cost/Bill	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Calculation of Non-Customer Charge														
Total Non-Customer Costs	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Volume (gallons)		-		-		-		-		-		-		-
Total Non-Customer Cost	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Calculation of Minimum Charge														
Monthly Minimum Volume		-		-		-		-		-		-		-
Non-Customer Charge/1,000 Gal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Monthly Non-Customer Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Monthly Customer Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Monthly Minimum Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Calculation of Volumetric Charge														
Monthly Minimum Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Bills		-		-		-		-		-		-		-
Revenue from Minimum Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Cost of Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Cost of Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Test Year Annual Volume after Minimum		-		-		-		-		-		-		-
Net Volumetric Charge	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 9.0 -- WATER Cost of Service by Customer Class										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
Other										
Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extra Capacity	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Customer Costs/Bill										
Total Customer Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bills	-	-	-	-	-	-	-	-	-	-
Customer Cost/Bill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Non-Customer Charge										
Total Non-Customer Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Volume (gallons)	-	-	-	-	-	-	-	-	-	-
Total Non-Customer Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Minimum Charge										
Monthly Minimum Volume	-	-	-	-	-	-	-	-	-	-
Non-Customer Charge/1,000 Gal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Non-Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Volumetric Charge										
Monthly Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bills	-	-	-	-	-	-	-	-	-	-
Revenue from Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Test Year Annual Volume after Minimum	-	-	-	-	-	-	-	-	-	-
Net Volumetric Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 9.0 -- WATER Cost of Service by Customer Class										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
Other										
Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extra Capacity	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Customer Costs/Bill										
Total Customer Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bills	-	-	-	-	-	-	-	-	-	-
Customer Cost/Bill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Non-Customer Charge										
Total Non-Customer Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Volume (gallons)	-	-	-	-	-	-	-	-	-	-
Total Non-Customer Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Minimum Charge										
Monthly Minimum Volume	-	-	-	-	-	-	-	-	-	-
Non-Customer Charge/1,000 Gal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Non-Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Volumetric Charge										
Monthly Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bills	-	-	-	-	-	-	-	-	-	-
Revenue from Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Test Year Annual Volume after Minimum	-	-	-	-	-	-	-	-	-	-
Net Volumetric Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027 LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL										
	Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 9.0 -- WATER Cost of Service by Customer Class										
Scenario: 2019 11 04 Scenario 1 -- Status Quo										
Other										
Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extra Capacity	-	-	-	-	-	-	-	-	-	-
Customer	-	-	-	-	-	-	-	-	-	-
Total Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Customer Costs/Bill										
Total Customer Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bills	-	-	-	-	-	-	-	-	-	-
Customer Cost/Bill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Non-Customer Charge										
Total Non-Customer Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Volume (gallons)	-	-	-	-	-	-	-	-	-	-
Total Non-Customer Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Minimum Charge										
Monthly Minimum Volume	-	-	-	-	-	-	-	-	-	-
Non-Customer Charge/1,000 Gal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Non-Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Customer Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculation of Volumetric Charge										
Monthly Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Bills	-	-	-	-	-	-	-	-	-	-
Revenue from Minimum Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Cost of Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Test Year Annual Volume after Minimum	-	-	-	-	-	-	-	-	-	-
Net Volumetric Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

10 Year Forecast 2018-2027			LAGUNA MADRE WATER DISTRICT WATER/WASTEWATER COST OF SERVICE MODEL									
			Test Year 2018	Forecast 2019	2020	2021	2022	2023	2024	2025	2026	2027
Forecast W 10.0 -- WATER Service Cost Functionalization												
Scenario: 2019 11 04 Scenario 1 -- Status Quo												
Adopted Rate Plan												
5/8" Meter												
Base Charge		4,000	\$ 12.26	\$ 12.26	\$ 13.12	\$ 13.38	\$ 13.65	\$ 13.65	\$ 13.92	\$ 13.92	\$ 14.20	\$ 14.20
Usage Charge	4,001	10,000	2.47	2.47	2.64	2.70	2.75	2.75	2.80	2.80	2.86	2.86
Usage Charge	10,001	20,000	3.89	3.89	4.16	4.25	4.33	4.33	4.42	4.42	4.51	4.51
Usage Charge	20,001	Above	5.55	5.55	5.94	6.06	6.18	6.18	6.30	6.30	6.43	6.43
1" Meter												
Base Charge		4,000	\$ 23.07	\$ 23.07	\$ 24.68	\$ 25.18	\$ 25.68	\$ 25.68	\$ 26.20	\$ 26.20	\$ 26.72	\$ 26.72
Usage Charge	4,001	20,000	2.52	2.52	2.70	2.75	2.81	2.81	2.86	2.86	2.92	2.92
Usage Charge	20,001	40,000	3.78	3.78	4.04	4.13	4.21	4.21	4.29	4.29	4.38	4.38
Usage Charge	40,001	Above	5.32	5.32	5.69	5.81	5.92	5.92	6.04	6.04	6.16	6.16
2" Meter												
Base Charge		15,000	\$ 111.06	\$ 111.06	\$ 118.83	\$ 121.21	\$ 123.64	\$ 123.64	\$ 126.11	\$ 126.11	\$ 128.63	\$ 128.63
Usage Charge	15,001	100,000	2.63	2.63	2.81	2.87	2.93	2.93	2.99	2.99	3.05	3.05
Usage Charge	100,001	200,000	3.95	3.95	4.23	4.31	4.40	4.40	4.49	4.49	4.57	4.57
Usage Charge	200,001	Above	5.90	5.90	6.31	6.44	6.57	6.57	6.70	6.70	6.83	6.83
4" Meter												
Base Charge		50,000	\$ 418.64	\$ 418.64	\$ 447.94	\$ 456.90	\$ 466.04	\$ 466.04	\$ 475.36	\$ 475.36	\$ 484.87	\$ 484.87
Usage Charge	50,001	500,000	2.76	2.76	2.95	3.01	3.07	3.07	3.13	3.13	3.20	3.20
Usage Charge	500,001	1,000,000	4.14	4.14	4.43	4.52	4.61	4.61	4.70	4.70	4.79	4.79
Usage Charge	1,000,001	Above	5.69	5.69	6.09	6.21	6.33	6.33	6.46	6.46	6.59	6.59
6" Meter												
Base Charge		50,000	\$ 784.00	\$ 784.00	\$ 838.88	\$ 855.66	\$ 872.77	\$ 872.77	\$ 890.23	\$ 890.23	\$ 908.03	\$ 908.03
Usage Charge	50,001	500,000	2.60	2.60	2.78	2.84	2.89	2.89	2.95	2.95	3.01	3.01
Usage Charge	500,001	1,000,000	3.90	3.90	4.17	4.26	4.34	4.34	4.43	4.43	4.52	4.52
Usage Charge	1,000,001	Above	5.25	5.25	5.62	5.73	5.84	5.84	5.96	5.96	6.08	6.08
Monthly Volume Per Meter												
5/8" Meter			6,072	6,050	6,029	6,008	5,987	5,966	5,946	5,925	5,905	5,885
1" Meter			27,107	27,061	27,016	26,972	26,927	26,883	26,839	26,795	26,751	26,708
2" Meter			29,957	29,713	29,475	29,242	29,015	28,793	28,577	28,365	28,157	27,954
4" Meter			236,945	232,389	228,085	224,012	220,150	216,481	212,989	209,661	206,484	203,448
6" Meter			238,571	231,944	225,840	220,194	214,951	210,066	205,499	201,218	197,194	193,401
Total System			15,489	15,499	15,506	15,512	15,516	15,518	15,518	15,517	15,514	15,510
Average Charge Per Month												
5/8" Meter		\$	17.20	\$ 17.20	\$ 18.40	\$ 18.77	\$ 19.15	\$ 19.15	\$ 19.53	\$ 19.53	\$ 19.92	\$ 19.92
1" Meter			89.85	89.85	96.14	98.06	100.02	100.02	102.02	102.02	104.06	104.06
2" Meter			150.51	150.51	161.05	164.27	167.55	167.55	170.90	170.90	174.32	174.32
4" Meter			934.76	934.76	1,000.19	1,020.20	1,040.60	1,040.60	1,061.41	1,061.41	1,082.64	1,082.64
6" Meter			1,275.40	1,275.40	1,364.68	1,391.97	1,419.81	1,419.81	1,448.21	1,448.21	1,477.17	1,477.17
Total System												
Average Charge Per 1,000 Gallons												
5/8" Meter		\$	2.46	\$ 2.46	\$ 2.63	\$ 2.68	\$ 2.74	\$ 2.74	\$ 2.79	\$ 2.79	\$ 2.85	\$ 2.85
1" Meter			3.33	3.33	3.56	3.63	3.70	3.70	3.78	3.78	3.85	3.85
2" Meter			5.02	5.02	5.37	5.48	5.59	5.59	5.70	5.70	5.81	5.81
4" Meter			3.94	3.94	4.22	4.30	4.39	4.39	4.48	4.48	4.57	4.57
6" Meter			5.34	5.34	5.71	5.82	5.94	5.94	6.06	6.06	6.18	6.18

**LAGUNA MADRE WATER DISTRICT
RAW WATER SALES**

Year	Total	SPI Golf Touchstone Golf	Port Isabel	Espiritu Santo
1996	\$ 8,121	\$ 8,121	\$ -	\$ -
1997	27,597	27,597	-	-
1998	33,420	33,420	-	-
1999	34,607	34,607	-	-
2000	57,730	57,730	-	-
2001	63,714	63,714	-	-
2002	61,955	61,955	-	-
2003	53,766	53,766	-	-
2004	69,039	69,039	-	-
2005	58,937	58,937	-	-
2006	81,292	81,292	-	-
2007	72,945	72,945	-	-
2008	79,386	79,386	-	-
2009	67,561	67,561	-	-
2010	42,232	42,232	-	-
2011	28,147	28,147	-	-
2012	26,981	26,981	-	-
2013	48,244	48,244	-	-
2014	47,824	47,824	-	-
2015	45,723	45,723	-	-
2016	87,071	84,791	2,281	-
2017	93,633	89,234	4,399	-
2018	89,340	88,770	570	-
2019	83,317	81,029	607	1,682

LAGUNA MADRE WATER DISTRICT
RAW WATER SALES 2013 - 2019

11-2209-01	1996		1997		1998		1999		2000		2001		2002		2003		2004	
SPI GOLF CLUB	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption
Jan			1,486.77	39,720	1,695.94	46,224	1,184.56	30,323	1,788.40	49,099	1,675.45	32,253	5,004.86	109,296	1,418.57	26,473	2,721.34	56,770
Feb			396.16	5,808	1,137.25	28,852	1,729.51	47,268	1,491.33	39,862	1,108.60	19,136	3,879.11	83,246	3,859.81	83,246	1,386.19	25,720
Mar			1,589.71	42,921	1,794.35	49,284	2,138.35	60,012	2,605.93	74,520	2,445.84	50,080	3,898.64	83,698	1,721.50	33,518	2,460.76	50,710
Apr			737.73	16,429	2,882.19	83,110	1,510.08	40,445	3,280.55	95,497	4,721.37	102,736	7,326.54	163,020	4,965.94	108,970	280.23	-
May			1,844.09	50,831	4,655.87	138,262	4,415.93	130,801	3,149.73	91,429	8,094.77	180,797	7,607.44	169,520	4,993.46	109,610	6,736.25	140,523
Jun			2,639.51	75,564	4,070.05	120,046	3,920.37	115,392	4,266.09	126,142	8,678.57	194,306	8,805.79	197,250	8,288.98	186,250	5,145.25	107,334
Jul			4,859.55	144,595	5,451.26	162,994	2,414.96	68,582	7,403.99	164,812	6,061.03	133,736	9,010.63	201,990	5,322.84	117,270	6,165.64	128,620
Aug			4,517.56	133,961	4,360.13	129,066	4,607.54	136,759	8,443.01	188,855	8,983.62	201,365	6,617.81	146,620	280.23	-	8,998.91	187,724
Sep			4,335.47	128,299	3,371.53	98,326	4,007.60	118,104	8,538.16	191,057	7,353.46	163,643	8,267.42	184,792	13,768.04	313,670	13,768.04	287,211
Oct			2,291.99	64,758	1,694.14	46,168	3,092.00	89,634	9,899.95	222,569	4,272.10	92,340	772.90	11,368	769.05	11,368	13,824.97	288,399
Nov	2,723.03	78,161	1,500.73	40,154	1,548.32	41,634	3,814.29	112,093	4,391.21	95,096	6,301.70	139,305	483.53	4,728	4,322.32	94,002	5,232.97	109,163
Dec	5,397.64	161,327	1,397.42	36,942	758.86	17,086	1,772.13	48,593	2,472.11	50,688	4,017.14	86,440	280.23	-	4,054.77	87,780	2,318.43	48,364
ANNUAL TOTAL																		

11-2209-01	2005		2006		2007		2008		2009		2010		2011		2012		2013	
SPI GOLF CLUB	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption
Jan	2,721.34	56,769	2,056.99	41,320	3,675.51	78,960	5,871.02	129,339	7,107.56	158,775	3,126.49	70,682	2,963.69	62,406	868.64	13,684	280.23	-
Feb	2,558.80	53,378	4,648.60	101,590	1,553.03	29,600	4,425.65	96,405	6,227.04	138,298	3,411.10	74,381	2,912.48	61,215	469.99	4,413	2,768.55	5,954
Mar	2,337.35	48,759	4,736.32	103,630	3,520.28	75,350	4,822.92	105,644	4,822.92	105,644	3,203.63	67,972	3,473.75	74,268	584.93	7,086	4,019.42	8,863
Apr	4,795.66	100,041	5,876.68	130,150	6,888.08	153,671	6,463.93	143,807	857.42	13,423	3,422.54	108,181	4,316.94	93,877	689.98	9,529	4,384.06	9,711
May	6,338.50	132,226	10,850.49	245,820	7,548.86	169,038	7,700.65	172,568	6,568.98	146,250	2,947.74	83,932	4,186.95	90,854	812.53	12,379	4,395.67	9,738
Jun	6,455.46	143,610	7,115.94	158,970	6,721.20	149,790	8,071.23	181,186	7,274.31	162,653	3,578.07	79,994	4,749.65	103,940	910.35	14,654	4,341.92	9,613
Jul	1,527.66	29,010	6,996.40	156,190	7,087.90	158,318	7,678.81	172,060	7,274.31	162,653	3,719.97	76,694	1,266.74	22,942	974.85	16,154	2,610.64	5,829
Aug	7,282.78	162,850	7,524.44	168,470	7,061.50	157,704	5,751.98	127,250	6,871.49	153,285	3,889.31	62,035	790.98	11,878	715.73	10,128		
Sep	9,219.93	207,900	13,180.23	300,000	7,739.78	173,478	7,102.95	158,668	5,818.20	128,790	4,932.01	73,077	798.42	12,051	6,619.72	14,743		
Oct	7,578.19	169,720	7,183.36	160,588	6,829.82	152,316	7,126.00	159,204	5,264.40	115,911	3,203.03	67,986	786.25	11,768	7,211.83	16,120		
Nov	4,541.96	99,110	5,694.10	125,904	7,210.38	161,166	7,168.19	160,185	5,984.70	132,662	3,478.61	72,811	1,037.68	17,615	2,940.64	6,187		
Dec	3,579.62	76,730	5,428.19	119,720	7,108.42	158,795	7,202.50	160,983	3,489.45	74,633	3,319.56	66,192	863.96	13,575	4,181.62	9,073		
ANNUAL TOTAL																		

11-2204-02	2014		2015		2016		2017		2018		2019	
SPI GOLF COURSE	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption	Billed	Consumption
Jan									5,484.90	9,518	6,989.56	6,640
Feb									4,486.65	7,703	4,272.12	3,722
Mar									5,278.10	9,142	5,700.84	5,359
Apr									9,381.20	11,414	4,749.66	4,434
May									10,173.20	12,404	11,584.56	11,139
Jun									8,556.40	10,383	12,866.88	12,372
Jul									5,918.80	7,086	16,603.60	15,965
Aug									8,890.80	10,801	19,870.24	19,106
Sep									8,414.00	10,205		
Oct									9,351.04	8,751		
Nov									9,746.38	8,232		
Dec									3,088.80	2,970		
ANNUAL TOTAL									88,770.27	108,609	82,637.46	78,737

11-2204-00	2013	
SPI GOLF CLUB	Billed	Consumption
Jan		
Feb		
Mar		
Apr		
May		
Jun		
Jul		
Aug	3,226.34	7,277
Sep	5,971.19	13,402
Oct	6,755.08	15,225
Nov	2,186.76	4,601
Dec	5,439.71	12,166