<u>Forecast</u>				Control of the Contro	WATE		Y OF CELINA ER COST OF SERVI	CE MODEL				
2018			Total	Remaining		Total Asset				WAS	TEWATER U	fility
	Date Acquired	Year Acquired	Lifespan Years	Lifespan Years	Original Cost	Accum Depr 2017	Annual Depr Expense	Percent Wastewater	Wastewater unctionalization	Original Cost	Accum Depr	Annual Depr Expense
Wastewater Utility — Existing Assets De WASTEWATER Existing Rate Base Asset MCB: 109 - LAND	epreciation and Rate	2003										
12.2 ACRES GROUND STORAGE					154,115		•	0%	C	150,000	-	•
12.2 ACRES GROUND STORAGE 20 Sewer Easement - Light Farms Easements - SE Sector Water & Sewer Line 0 2 SubTotal Asset A/C#: 109 - LAND	08/04/08 09/30/17 01/00/00	2008 2017 0	:		154,115 150,000 1,023,928 		<u>.</u>	100% 50% 100%	C C	150,000 511,954 		

Wastewater Utility Existing Assets Depreciation WASTEWATER Existing Ratio Base Asset AIGE: 110 - Existing Funded CIP LOMR and POWC Water/sewer Line Project 2 MGD Elevated Storage Tank 09 Downtown WWTP Prof Services 09 Celina RD/DT Pump Station 09 DC Rench 099 Celina GST Rehab	9/30/14 9/30/16 9/30/17 9/30/17	2014 2016	Total Lifespan Years	Remaining Lifospan Years	Original Cost	Total Asset Accum Depr 2017	Annual Depr Expense	Percent Wastewater	Wastewater unctionalization	WAST Original Cost	Accum / Depr	Annual De Expense
Wastewater Utility Existing Assets Depreciation WASTEWATER Existing Rafe Hasse Asset A/C#: 110 - Existing Funded CIP LOMR and POWC Water/sewer Line Project 2 MGD Elevated Storage Tank 09 Downtrown WWTP Prof Services 09 Celina RD/DT Pump Station DC Ranch Celina GST Rehab 09	9/30/14 9/30/14 9/30/16 9/30/17 9/30/17	Acquired Base 2014 2016	Lifespan Years	Lifespan								Expens
Wastewater Utility Existing Assets Depreciation Wastewater Existing Rate Base Asset AICS: 110 - Existing Funded CIP LOMR and POWC Water/sewer Line Project 2 MGD Elevated Storage Tank 09 Downtown WWTP Prof Services 09 Celina RD/DT Pump Station 09 DC Ranch 099 Celina GST Rehab	9/30/14 9/30/14 9/30/16 9/30/17 9/30/17	Acquired Base 2014 2016	Years 40					Wastewater	unctionalization			Expense
WASTEWATER Existing Rate Base	9/30/14 9/30/16 9/30/17 9/30/17	2014 2016										,
Merritt Erosion Project	9/30/17 9/30/17 9/30/17 9/30/17 9/30/18 9/30/18 9/30/18 9/30/18 9/30/18 9/30/18 9/30/18 9/30/18	2017 2017 2017 2017 2017 2018 2018 2018 2018 2018 2018 2018 2018	40 40 40 40 40 40 40 40 40 40 40 40 40 4	36 38 39 39 39 39 39 40 40 40 40 40 40 40 40 40	54,325 79,114 448,510 395,011 46,735 4,697 1,146,602 - 629,444 1,519,590 831,447 7,458 44,037 40,978 5,430 50,507 29,670 257,187		1,358 1,978 1,978 11,213 9,875 1,168 117 28,665 - 15,736 37,990 20,786 186 - 1,101 1,024 136 1,263 742 6,430	50% 0% 100% 0% 0% 0% 0% 0% 0% 0% 100% 0% 50% 100% 10	C T C C C T C C C C	27,162 448,510 - - - 629,444 - - 44,037 40,978 5,430		11, 15,
	9/30/18 9/30/18	2018 2018	40	40 40	8,950 6,850	:	224 171	50% 50%	C	4,475 3,425	:	
Celina Road/Downtown Pump Station 09 Asset A/C#: 110 - Existing Funded CIP	9/30/18	2018	40	40	5,862,690 11,469,232		146,567 286,731	0%		1,203,461		30
Treatment				Treatment						1,118,932		27.
Collection				Distribution		-				84,529		2.
Administration				Administration								
Customer				Customer								
Asset Unfunded Future CWIP, Working Capital, Prepaids												
	09/30/17	2018	40	40	19,284,479			50%	C	9,642,240		
Working Capital (45 Day Convention) 09	09/30/17	0				-		100%		-	•	
	09/30/17	0						100%		•	2	
Prepaid Balance (Estimate)	09/30/17	0						100%				
	01/00/00	0					-	100%		-		
tal Asset Unfunded Future CWIP, Working Capital, Pr					19,284,479		•			9,642,240	•	
Treatment			т	Treatment						4,118,886		
Collection			C	Collection						5,523,354		
Administration			A	Administration							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
			CU	Customer								
J Customer Total Wastewater			CO	Customer	78,660,742	8,139,975	1,550,177			36,429,320	3,650,961	
Wastewater Functionalization										10,980,973	1,831,537	19
Treatment										25,448,347	1,819,424	499
Collection										23,440,347		493
Administration											•	
Customer										36,429,320	3,650,961	691

	Forecast 2018			L	WAT		Y OF CELINA ER COST OF SI	ERVICE MODEL			
		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
	Wastewater Utility Existing Assets Dep.										
1	WASTEWATER Existing Rate Base	Annual Depreciation Ex	pense								
[Rate of Return 8.7%										
Asset											
	Description										
	Asset A/C#: 101 - CAPITAL OUTLAY - W/S										
	13 WATER & SEWER ADDITIONS	311	311	311	311	311	311	311	311		
	14 WATER & SEWER ADDITIONS	319	319	319	319	319	319	319	319	319	
	15 WATER WELL STAND PIPE	•	-	•	-	-	-	•	-	•	
	16 PUMP STATION & PRESSURE T	•	•	•		-	•		•	•	
	34 WATER TOWER	•	-	•	•	•	-	•	-	•	
	MORGAN LAKE STANDPIPE - WATER TOWER	1,013	4 040	4 040							
	Preston Road Utility Relocation		1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	
	Drainage Master Plan		-		-	•	-	•	•		
	Preston Hills Retaining Wall Twelve Oaks Phase 2	66	- 66	66	- 66	66	- 66	- 66	-		
	Neive Oaks Phase 2	00	00	00	60	00	66	66	66	66	
	Asset A/C#: 101 - CAPITAL OUTLAY - W/S	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,398	
	Treatment	100	.2	124	150	120	air.	Give .	· in	2	
	Collection	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,398	
	Administration									•	
CO	Customer	•				•			-		
	Asset A/C#: 102 - EQUIPMENT										
	RADIO READ WATER METER	•	•	•	•	-	-	•	-		
	Sewer inspection Camera Top Hat 18 ft 10k Trailer	200	•	•	-	•	•	-	-		
		200	•	-		•	-	Ö	-	•	
	Bearcat 9 " wood chipper AMI Meter Replacement Project	•	•		•			-		•	
	Vacuum Jetter and Trailer	4,059	4,059	4,059	4,059			1			
	GIS Database Support & Hosting	13,971	4,059	4,059	4,038						
	Single Turner Valve Maintenance Trailer	5,942	5,942	5,942	5,942						
	Crawler Main Line Sewer Carnera	4,785	4,785	4,785	4,785	4,785	4,785				
	Caterpillar Backhoe Loader	8,480	8,480	8,480	8,480	8,480	8,480				
	Wireless Headset	943	943	0,400	0,100	0,400	0,400				
	GIS Database Support and hosting	210	210	210	210	210	210	210			
	0			-				-			
Cul-Tatal	Asset A/C#: 102 - EQUIPMENT	38,589	24,419	23,476	23,476	13,475	13,475	210			

23,476

23,476

38,589

24,419

210

13,475

Forecast 2018				WAT	CIT ER/WASTEWAT	Y OF CELINA ER COST OF SI	ERVICE MODEL			
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Wastewater Utility Existing Assets Dep										
WASTEWATER Existing Rate Base	Annual Depreciation E	xpense								
Asset A/C#: 103 - SERVICE AREA (GRWSC)	Contract of the Contract of th									
32 SERVICE AREA (GRWSC) WAT		-						-		
GUNTER CCN AZQUI IPPILITO PROPERTY		-								
CCN SERVICE AREA AGREEMENT MARILEE SPECI		-		-						
CCN SERVICE AREA AGREEMENT MARILEE SPECI	-	-	-	-		-				
CCN SERVICE AREA AGREEMENT		-		-						
CCN SERVICE AREA AGREEMENT			-				-			
0	-	-								
ubTotal Asset A/C#: 103 - SERVICE AREA (GRWSC)	-				•					
T Treatment				4				-		
C Collection								18		
A Administration CU Customer						1.	- 7		16	-
Asset A/C#: 104 - SEWER LINES										
25 SEWER LINE EXTENSION	3.205	3.205	3.205	3,205	3,205	2 205	2 205			
26 SEWER LINES (SOUTHSIDE - 19	16,106	16,106	16,106	16,106	16,106	3,205 16,106	3,205 16,106	3,205 16,106	3,205 16,106	3,2
27 SEWER LINES (WESTSIDE)	5,592	5.592	5.592	5,592	5,592	5,592	5.592	5,592		16,1
28 SEWER LINES (NORTHSIDE - 19	12.427	12,427	12,427	12,427	12,427	12,427			5,592	5,5
29 SEWER LINES (NORTHSIDE)	70	70	70	70	70	70	12,427 70	12,427	12,427	12,4
30 SEWER LINES (MID-TOWN 199	9,446	9,446	9,446	9.446	9,446	9,446	9.446	9.446		9,4
31 SEWER LINES (MID-TOWN-199)	41	41	41	41	41	41	41	41	9,446	9,4
35 SEWER LINES-HIGHPOINT EST	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2.197	2.1
CARTER RANCH 12 OAKS	8,259	8,259	8,259	8,259	8,259	8,259	8.259	8.259	8.259	8.2
CARTER RANCH NE/SE HIG	6,496	6,496	6,496	6.496	6.496	6,496	6.496	6,496	6,496	6,4
CISD SEWER LINE	29,209	29,209	29,209	29,209	29,209	29,209	29,209	29,209	29,209	29,2
Southeast Sector Sewer Line	278,762	278,762	278,762	278,762	278,762	278,762	278,762	278,762	278,762	278,7
Creeks of Legacy Phase 2b - Sewer	4,705	4,705	4,705	4,705	4,705	4,705	4,705	4,705	4,705	4,7
Creeks of Legacy Phase 2c - Sewer	2,555	2,555	2,555	2,555	2,555	2,555	2,555	2,555	2,555	2.5
Ownsby Farms - Sewer	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,739	8,7
Lilyana 2A-1 - Sewer	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,4
Creeks of Legacy West Phase 1 - Sewer	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,1
SE Sector Sewer Line to PAWC	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,7
ubTotal Asset A/C#: 104 - SEWER LINES	395,239	395,239	395,239	395,239	395,239	395,239	395,239	395,239	395,239	395,2
T Treatment	en de	The state of	which there	Tu in	Lance Committee			A. C. C.		-
C Collection	395,239	395,239	395,239	395,239	395,239	395,239	395,239	395,239	395,239	395,2
A Administration			•							

	Forecast 2018			L	WAT		TY OF CELINA TER COST OF SI	ERVICE MODEL			
		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
	Wastewater Utility Existing Assets De	p.									
	WASTEWATER Existing Rate Base	Annual Depreciation Ex	Trees.								
	Asset A/C#: 105 - SEWER PLANT	Annual population E.	perisa								
	23 SEWER PLANT (EPA PROJECT)	31,377	31,377	31,377	31,377	31,377	31,377	31,377	31,377	31,377	31,3
	24 LIFT STATION	663	663	663	663	663	663	663	663	663	6
	43 SEWER PLANT EXPANSION - T	30,816	30,816	30,816	30,816	30,816	30,816	30,816	30,816	30,816	30,8
	WWTP SEWER PLANT EXP 04	-	-	30,010	30,010	30,010	30,010	30,010	30,010	30,010	30,0
	WATER CAUSTIC TREATMENT	49	49	49	49	49	49	49	49	49	
	2005 TCDP SEWER REHAB	7,712	7,712	7,712	7,712	7,712	7,712	7,712	7,712	7,712	7,7
	2005 TCDP LIFT STATION REBUILD	539	539	539	539	539	539	539	539	539	5
	UTRWD	5,799	5,799	5,799	5,799	5,799	5,799	5.799	5,799	5,799	5.7
	UTRWD	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,1
	Sewer Plant Improvement TWDB PROJECT	88,868	88,868	88,868	88,868	88,868	88,868	88,868	88,868	88,868	88,8
	Doe Branch Regional Sewer Plant Main Trunk	2,395	2,395	2,395	2,395	2,395	2,395	2,395	2,395	2,395	2,3
	0	-	-	-			-		2,000		-,-
SubTotal	Asset A/C#: 105 - SEWER PLANT	170,391	170,391	170,391	170,391	170,391	170,391	170,391	170,391	170,391	170,3
T	Treatment	170,391	170,391	170,391	170,391	170,391	170,391	170,391	170,391	170,391	170,3
C	Collection										
A	Administration		-						•		A Company of
CU	Customer	*		•	E.			•			
	Asset A/C#: 106 - VEHICLES										
	2006 Ford F-750 DUMP TRUCK										
	2008 Ford F250 Utility Truck		-						-		
	2013 Chevy 2500 Crew Cab	•									
	2014 Ford F-250	1,897	-	-				-	-		
	2015 Chevy 1500 pickup G53216 Sewer	6,372	6,372	-	-	-		-	-		
	2015 Chevrolet 1500 pickup G192609 Water			-	-	-	-	-	-		
	2015 Chevrolet 1500 Pickup Water		-	-					-		
	2016 Chevrolet Silverado G108101	2,930	2,930	2,930	-	•		-			
	2016 Chevrolet Silverado G108089	2,930	2,930	2,930		-		-		-	
	Ford Transit Van VIN 1287088	2,363	2,363	2,363	2,363	-	-	-	-	-	
	Ford Transit Van VIN 1287452	2,363	2,363	2,363	2,363				•		
	Ford Transit Van VIN 1252848	2,382	2,382	2,382	2,382		•	•		-	
	2016 Chevy Silverado 3500 VIN GZ160642	4,059	4,059	4,059	4,059		•	•	•		
	2016 Chevy 3500 Silverado VIN GZ101612	4,016	4,016	4,016	4,016		•	-		-	
	2017 Chevy Silverado VIN 292616	2,745	2,745	2,745	2,745	•		•	•		
	2018 Peterbilt JM458011 Vacuum Camera Truck	26,700	26,700	26,700	26,700	26,700	26,700	-		•	
	2017 Silverado 1500 VIN: 4JZ101232 0	2,695	2,695	2,695	2,695	2,695	:			:	
SubTota	Asset A/C#: 106 - VEHICLES	61,461	59,563	53,181	47,321	29,394	26,700		•		
	Treatment		-	10			-				
T											

## 1 2 3 4 5 ## 2018 2019 2020 2021 2022 Wastewater Utility - Existing Assets Dep.		OST OF SERVICE MODE	L I		
Asset A/C#: 107 - W & S BUILDING 17 W & S BUILDING (1/2 W, 1/2 S) 0	6 2023		8 2025	9 2026	10 2027
Asset A/C#: 107 - W & S BUILDING 17 W & S BUILDING (1/2 W, 1/2 S) 0					
17 W & S BUILDING (1/2 W, 1/2 S) 547 547 547 547 547 547 547 547 547 547					
SubTotal Asset A/C#: 107 - W & S BUILDING		547 547	547	547	
C Collection A Administration CU Customer Asset A/C#: 108 - WATER LINES 33 WATER LINES (1998 TDCA GRA 41 WATER LINES - PRESTON 455 42 DANVILLE WATER LINES 44 WATER LINES - TXI 45 WATER LINES - TXI 45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATER CCN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION DOWNTOWN PUMP STATION DOWNTOWN PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE VATER LINE JORAGE KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE PICKERSON ORCA GRANT WATERLINE PICKERSON ORCA GRANT WATERLINE LINE LINE CONTROL TOWN TOWN TOWN TOWN TOWN TOWN TOWN TOWN		647 547	547	547	-
A Administration CU Customer Asset A/C#: 108 - WATER LINES 33 WATER LINES (1998 TDCA GRA 41 WATER LINES - PRESTON 455 42 DANVILLE WATER LINES 44 WATER LINES - TXI 45 WATER LINES - TXI 45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE OWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATERSEWER LINE WATER CON ACQUISITION GROUND STORAGE IMGD CELINA RD DOWNTOWN PUMP STATION DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE LINE WATERSEWER LINE WATERSEWER LINE LINE WATERSEWER LINE STORAGE TO CONTROL OF THE WATER CONTROL OF THE		547 547	547	547	
Asset A/C#: 108 - WATER LINES 33 WATER LINES (1988 TOCA GRA 41 WATER LINES - PRESTON 455 42 DANVILLE WATER LINES 44 WATER LINES - TXI 45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATER LINE ACQUISITION GROUND STORAGE IMGD CELINA RD DOWNTOWN PUMP STATION DOWNTOWN PUMP STATION DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE IN EURORADE WATER/SEWER LINE IN EURORADE WATER/SEWER LINE IN EURORADE WATER/SEWER LINE IN EURORADE UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE IN EURORADE WATER/SEWER LINE TOWN Friget Southeast Sector Water Line Creeks of Legacy Phase 25 - Water Creeks of Legacy Phase 25 - Water					
33 WATER LINES (1988 TOCA GRA 41 WATER LINES - PRESTON 455 42 DANVILLE WATER LINES 44 WATER LINES - TXI 45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATERSEWER LINE WATER CINE DOWNTOWN PUMP STATION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATERSEWER					
41 WATER LINES - PRESTON 455 42 DANVILLE WATER LINES 44 WATER LINES - TXI 45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATER SWATER LINE WATER CCN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION PUMP STATION PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE LINE UPGRADE WATER/SEWER LINE LINE CONCARDE WATER CON ACQUISITION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE LIPGRADE WATER/SEWER LINE LIPGRADE WATER/SEWER LINE LIPGRADE WATER/SEWER LINE TOWATER LINE UPGRADE WATER/SEWER LINE LINE UPGRADE WATER/SEWER					
42 DANVILLE WATER LINES 4 1XI 44 WATER LINES - TXI 45 WATER LINES - TXI 45 WATER LINES - TXI 46 WATER LINES - TXI 47 WATER LINE CONTROWN PUMP STATION 48 WATER LINE DOWNTOWN PUMP STATION 50 DP PUMPSTATION TO SH 289 48 N PRESTON LAKES WATERLINE 49 WATER COR ACQUISITION 50 GROUND STORAGE 1MGD CELINA RD 50 DOWNTOWN PUMP STATION 50 DOWNTOWN PUMP STATION 50 PUMP STATION 12 OAKS 50 UTRWD PUMP STATION 50 DANVILLE TAKEOVER 50 KENTUCY WATER LINE UPGRADE 50 WATER/SEWER LINE UPGRADE 50 WATER/SEWER LINE DICKERSON 50 GROUND STORAGE 50 SECTION 50 S			-		
44 WATER LINES - TXI 45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATERSEWER LINE WATERSEWER LINE WATER CCN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATERSEWER LINE BUPGRADE SWATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE SWATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE SWATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE SWATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE WATERSEWER LINE BUPGRADE SWATERSEWER LINE BUPGRADE SWATERS				-	
### ### ##############################					
RELOCATE WILSON CREEK LINE CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATER CEN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and 7M 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2b - Water			•	•	
CARTER RANCH WATERLINE 18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATER/SEWER LINE WATER CCN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE BEHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 25 - Water Creeks of Legacy Phase 26 - Water		•	•	•	
18' WATER LINE DOWNTOWN PUMP STATION OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATER/SEWER LINE WATER/SEWER LINE WATER CCH ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION PUMP STATION DANYILLE TAXEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2C - Water			•	•	
OLD PUMPSTATION TO SH 289 N PRESTON LAKES WATERLINE WATERSEWER LINE WATER CCN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Mariles SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2b - Water			•	•	
N PRESTON LAKES WATERLINE WATER CCN ACQUISITION GROUND STORAGE IMGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWO PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 25 - Water Creeks of Legacy Phase 26 - Water Creeks of Legacy Phase 26 - Water			•	•	
WATER/SEWER LINE WATER CCN ACQUISITION GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION PUMP STATION DANVILLE TAXEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2b - Water	0.00				
WATER CCN ACQUISITION GROUND STORAGE IMGD CELINA RD DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2b - Water					
GROUND STORAGE 1MGD CELINA RD DOWNTOWN PUMP STATION					
DOWNTOWN PUMP STATION PUMP STATION 12 OAKS UTRWD PUMP STATION DANVILLE TAXEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2c - Water					
UTRWD PUMP STATION DANVILLE TAXEOVER KENTUCY WATER LINE UPGRADE WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2C - Water					
DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE WATERSEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Mariles SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2C - Water			-	-	
KENTUCY WATER LINE UPGRADE				•	
WATER/SEWER LINE - DICKERSON ORCA GRANT WATERLINE REHAB Marilee SUD Hwy 289 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2C - Water					
ORCA GRANT WATERLINE REHAB Mariles SUD Hwy 298 and FM 455 section Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2C - Water				•	
Marilee SUD Hwy 289 and FM 455 section - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -				-	
Light Farms Water Tower Project Southeast Sector Water Line Creeks of Legacy Phase 2b - Water Creeks of Legacy Phase 2C - Water			-		
Southeast Sector Water Line Creeks of Legacy Phase 2b - Water			•	-	
Creeks of Legacy Phase 2b - Water			•	•	
Creeks of Legacy Phase 2C - Water			•	•	
			•		
CMISDA LAURA - AAGIGI		-		•	
Lilyana 2A-1 - Water			-	•	
Lityana ZA-1 - vvater			-		
Creeks of Legacy verse Fringer 1 - value					

Forecast 2018			4	W		CITY OF CELINA ATER COST OF S	SERVICE MODEL			
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Wastewater Utility Existing Assets D	Annual Depreciation	Expense								
		Expense .		·						
WASTEWATER Existing Rate Base Asset AICS: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms	Annual Depreciation		:	:	i			i	:	
WASTEWATER Existing Rate Base Asset AIC#: 109 - LAND 12.2 ACRES GROUND STORAGE	Annual Depreciation	:	-	:	•	-			:	
WASTEWATER Existing Rate Base Asset AICS: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms	Annual Depreciation	:	-	:	•	-			<u>:</u>	-
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms Easements - SE Sector Water & Sewer Line 0 Treatment	Annual Depreciation	<u>:</u>	<u>.</u>	:	<u>:</u>	<u>.</u>			<u> </u>	
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Ught Farms Easements - SE Sector Water & Sewer Line 0 ubbotal Asset A/C#: 109 - LAND	Annual Depreciation	<u></u>	<u>.</u>		<u>:</u>	<u>.</u>			<u> </u>	

Asset A/C#: 110 - Exis LOMR and POWC Wa 2 MGD Elevated Stora Downtown WWTP Pro Celina RD/DT Pump St DC Ranch Celina GST Rehab 2 MGD Elevated Stora Merritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Set Downtown WWTP up Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3468 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exis Trealment Collection Administration Customer	Forecast 2018			L	WAT	ER/WASTEWAT	Y OF CELINA ER COST OF SI	ERVICE MODEL			
MASTEWATER EXIST Asset A/CB: 110 - Exis LOMR and POWC Wa 2 MGD Elevated Stora Downtown WWTP Pro Celina RD/DT Pump St DC Ranch Celina GST Rehab 2 MGD Elevated Stora Meritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora Meritt Erosion Poper Downtown WWTP - Pr 2 MGD Elevated Stora DC Ranch Celina GST Rehab Meritt Erosion Downtown Rehab - Se Downtown WWTP upg Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/CB: 110 - Exis Treatment Collection Administration Customer Asset - Unfunded Fut Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin 0 Treatment C Collection A Administration CU Customer		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Asset A/C#: 110 - Exis LOMR and POWC Wa 2 MGD Elevated Stora; Downtown WWTP Prof Celina RD/DT Pump St DC Ranch Celina GST Rehab 2 MGD Elevated Stora; Merritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora; DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Se Downtown WWTP upp Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line GRPS 3488 Preston Hills Citr Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exis Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr Inventory & Supplies B Prepaid Balance (Estin Outstander Fur Treatment Collection Administration Customer Treatment Collection Administration Customer	water Utility Existing Assets Dep.										
Asset A/C#: 110 - Exis LOMR and POWC Wa 2 MGD Elevated Stora; Downtown WWTP Prof Celina RD/DT Pump St DC Ranch Celina GST Rehab 2 MGD Elevated Stora; Merritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora; DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Se Downtown WWTP upp Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line GRPS 3488 Preston Hills Citr Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exis Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr Inventory & Supplies B Prepaid Balance (Estin Outstander Fur Treatment Collection Administration Customer Treatment Collection Administration Customer	TETETOLOGICA CONTRACTOR OF THE PERSON OF THE										
LOMR and POWC Wa 2 MGD Elevated Stora Downtown WWTP Prot Celina RD/DT Pump St DC Ranch Celina GST Rehab 2 MGD Elevated Stora Meritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora Meritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora DC Ranch Celina GST Rehab Merit Erosion Downtown Rehab - Set Downtown WWTP upg Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Cite Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fut Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin 0 Dt Treatment C Collection Administration CU Treatment C Collection Administration CU Customer	C#: 110 - Existing Funded CIP	inual Depreciation E	cpense								
Downtown WMTP Prof Celina RD/DT Pump Si DC Ranch Celina GST Rehab 2 MGD Elevated Stora; Merritt Erosion Project Downtown WMTP - Pr 2 MGD Elevated Stora; DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Se Downtown WMTP upg Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Citr Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr. Inventory & Supplies B Prepaid Balance (Estin Outstoner Treatment C Collection Administration Customer Treatment C Collection Administration Customer	d POWC Water/sewer Line Project	14 TO 14 TO 15	679	679	679	679	679	679	679	679	
Celina RD/DT Pump Si DC Ranch Celina GST Rehab 2 MGD Elevated Stora Merritt Terosion Project Downtown WWTP - Pr 2 MGD Elevated Stora DC Ranch Celina GST Rehab Merrit Terosion Downtown WWTP upg Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/G#: 110 - Exit Trealment Collection Administration Customer Asset — Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin 10 DibTotal Treatment Collection Administration Customer Treatment Collection Administration Customer		-			-	-		-			
DC Ranch Celina GST Rehab 2 MGD Elevated Stora; Merritt Erosion Project Downtown WWTP - Pt 2 MGD Elevated Stora; DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Set Downtown WWTP upp Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS: 3488 Preston Hills Citr Caruth Morgan Lakes Celina Road/Downtown Asset AlC#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr. Inventory & Supplies B Prepaid Balance (Estin 0 obTotal Asset - Unfunded Fur T Treatment C Collection Administration CUT T Treatment C Collection Administration CUT Customer			11,213	11,213	11,213	11,213	11,213	11,213	11,213	11,213	11
Celina GST Rehab 2 MGD Elevated Stora Meritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora DC Ranch Celina GST Rehab Merit Erosion Downtown Rehab - Se Downtown WWTP upg Southeast Sector 5B CRPS Improvements Oldahoma Water Line Discharge Line CRPS 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/G#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fut Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin 0 Dt Treatment C Collection Administration Customer			•	-		-	•	-	-		
2 MGD Elevated Stora, Merritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Stora; DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Se Downtown WWTP upg Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset — Unfunded Fur Unfunded Construction Working Capital (45 D: Inventory & Supplies B Prepaid Balance (Estin 0 bit Total Asset — Unfunded Fur T Treatment C Collection A Administration CU Customer			:			-	-	-	•	•	
Merritt Erosion Project Downtown WWTP - Pr 2 MGD Elevated Store; DC Ranch Celina GST Rehab Merrit Erosion Downtown Rehab - Se Downtown WWTP upg Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Citr Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin Othotal Asset - Unfunded Fur Treatment C Collection Administration CU Customer								-			
Downtown WWTP - Pt 2 MGD Elevated Stora; DC Ranch Celina GST Rehab Meritt Erosion Downtown Rehab - Se Downtown WWTP upg Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/G#: 110 - Exi: Trealment Collection Administration Customer Asset - Unfunded Fu Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estia) Treatment C Collection A Administration CU Customer								0			
DC Ranch Celina GST Rehab Merit Erosion Downtown Rehab - Se Downtown WMTP upp Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Citr Caruth Morgan Lakes Celina Road/Downtown Asset A/G#: 110 - Exit Treatment Collection Administration Customer Asset – Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin Othotal Asset – Unfunded Fur Treatment Collection Administration Customer	n WWTP - Prof SVC		15,736	15,736	15,736	15,736	15,736	15,736	15,736	15,736	15
Celina GST Rehab Merrit Erosion Downtown Rehab - See Downtown Rehab - See Downtown WWTP upg Southeast Sector 55 CRPS Improvements Oldahoma Water Line Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/G#: 110 - Exit Trealment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr. Inventory & Supplies B Prepaid Balance (Estin 0 Inventory & Supplies B Prepaid Balance (Estin 0 T Treatment C Collection A Administration CU Customer		3			-						
Merrit Erosion Downtown Rehab - Set Downtown WWTP upg Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Citic Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin Collection Administration Treatment C Collection A Administration CU Customer					-		-	-	-	-	
Downtown Rehab - Set Downtown WWTP upp Southeast Sector 55 CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3468 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fu Unfunded Construction Working Capital (45 Dr. Inventory & Supplies B Prepaid Balance (Estin 0 Inventory & Supplies B Treatment C Collection A Administration CU Customer		-		-	•	•	-	•	-	-	
Downtown WMTP upg Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset — Unfunded Fu Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin 0 brotal Asset — Unfunded Fu T Treatment C Collection A Administration CU Customer			1,101	1,101	4 404						
Southeast Sector 5B CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Citic Caruth Morgan Lakes Celina Road/Downtown Asset AlC#: 110 - Exit Treatment Collection Administration Customer Asset — Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin Othotal Asset — Unfunded Fur T Treatment C Collection A Administration CU Customer			1,024	1,024	1,101	1,101	1,101	1,101	1,101	1,101	1
CRPS Improvements Oklahoma Water Line Discharge Line CRPS 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr. Inventory & Supplies B Prepaid Balance (Estin 0 Inventory & Supplies B Treatment C Collection A Administration CU Customer	t Sector 5B	the state of the state of	136	136	136	136	136	136	1,024	1,024 136	1
Discharge Line CRPS: 3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downtown Asset A/G#: 110 - Exis Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 b) Inventory & Supplies B Prepaid Balance (Estin 0 bitotal Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer	provements		-					-			
3488 Preston Hills Circ Caruth Morgan Lakes Celina Road/Downlown Asset A/G#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dr. Inventory & Supplies B Prepaid Balance (Estin 0 brotal Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer						-			-		
Caruth Morgan Lakes Celina Road/Downtown Asset A/C#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin Othotal Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer			-					-			
Celina Road/Downtown Asset AlC#: 110 - Exit Treatment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Di Inventory & Supplies B Prepaid Balance (Estin 0 Interval Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer			112	112	112	112	112	112	112	112	
Asset A/C#: 110 - Exist Trealment Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin 0 brotal Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer			86	86	86	86	86	86	86	86	
Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 D: Inventory & Supplies B Prepaid Balance (Estin 0 brotal Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer	C#: 110 - Existing Funded CIP	-	30,087	30,087	30,087	30,087	30,087	30,087	30,087	30,087	30
Collection Administration Customer Asset - Unfunded Fur Unfunded Construction Working Capital (45 D: Inventory & Supplies B Prepaid Balance (Estin 0 brotal Asset - Unfunded Fur T Treatment C Collection A Administration CU Customer			27,973	27,973	27,973	27,973	27,973	07 676		-	-
Administration Customer Asset – Unfunded Fur Unfunded Construction Working Capital (45 Dt Inventory & Supplies B Prepaid Balance (Estin OutbTotal Asset – Unfunded Fur T Treatment C Collection A Administration CU Customer			2,113	2,113	2,113	2,113	2,113	27,973 2,113	27,973	27,973	27
Asset — Unfunded Fur Unfunded Construction Working Ospital (45) Inventory & Supplies B Prepald Balance (Estin 0 bitotal Asset — Unfunded Fur T Treatment C Collection A Administration CU Customer		THE RESIDENCE	2,110	2,113	2,113	2,113	2,113	2,113	2,113	2,113	
Unfunded Construction Working Capital (45 Dr Inventory & Supplies B Prepaid Balance (Estin 0 T Treatment C Collection A Administration CU Customer											
Unfunded Construction Working Capital (45 Dr Inventory & Supplies B Prepaid Balance (Estin 0 T Treatment C Collection A Administration CU Customer											
Working Capital (45 Di Inventory & Supplies B Prepaid Balance (Estin 0 Asset – Unfunded Fu T Treatment C Collection A Administration CU Customer	Unfunded Future CWIP, Working Capital, Pred Construction Work In Progress – Based on Sci										
Inventory & Supplies B Prepaid Balance (Estin 0 Treatment C Collection A Administration CU Customer								:	-		
Prepaid Balance (Estin 0 to 1	& Supplies Balance (Per Staff)					0					
0 Note T Treatment C Collection A Administration CU Customer											
T Treatment C Collection A Administration CU Customer	Infunded Future CWID Working Capital Dr.		<u> </u>		<u> </u>		 -	 -			
C Collection A Administration CU Customer									•		
A Administration CU Customer											
CU Customer		3									
Total Wastewater											
Total Wastewater											
	istewater	667,925	681,944	674,628	668,768	640,840	638,146	598,181	597,972	597,661	597
	ater Functionalization										
Treatment	at .	170,938	198,911	198,911	198,911	198,911	198,911	198,911	198,911	198,911	19
Collection							439,235				39
Administration Customer		496,988	483,033	475,717	469,857	441,929	439,235	399,270	399,061	398,750	33
Total	ration	496,988	463,033	4/3,/1/	409,037	441,929	+39,235	399,270	399,061	398,750	33

Forecast 2018				WAT	CIT ER/WASTEWAT	Y OF CELINA ER COST OF SE	ERVICE MODEL			
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Wastewater Utility Existing As	sets Dep.									
WASTEWATER Existing Rate Base	Not Rate Base	10000								
Rate of Return	8.7%									
Asset										
Number Description Asset A/C#: 101 - CAPITAL OUTLAY - W/S										
13 WATER & SEWER ADDITIONS	1,863	1,553	1,242	932	621	310				
14 WATER & SEWER ADDITIONS	2,234	1,914	1,595	1,276	957	638	319		_	
15 WATER WELL STAND PIPE	-		-	-						
16 PUMP STATION & PRESSURE T			-	•		-				
34 WATER TOWER	-	•	•	•		-	•			
MORGAN LAKE STANDPIPE - WATER TO				•	•		•	•		
Preston Road Utility Relocation	36,370	35,358	34,345	33,332	32,320	31,307	30,295	29,282	28,269	27
Drainage Master Plan Preston Hills Retaining Wall	-	•	-	-	•	-			•	
Twelve Oaks Phase 2	31,517	31,451	31,386	31,320	21 264	21 100	24 422	24.057	-	20
n	31,517	31,451	31,386	31,320	31,254	31,188	31,122	31,057	30,991	30,
SubTotal Asset A/C#: 101 - CAPITAL OUTLAY - W/S	71.984	70,276	68,568	66.860	65,152	63,444	61.736	60.339	59.260	58

Asset											
Numbe	er Description										
	Asset A/C#: 101 - CAPITAL OUTLAY - W/S										
	13 WATER & SEWER ADDITIONS	1,863	1,553	1,242	932	621	310				
	14 WATER & SEWER ADDITIONS	2,234	1,914	1,595	1,276	957	638	319	_	2	-
	15 WATER WELL STAND PIPE			-							
	16 PUMP STATION & PRESSURE T								_		
	34 WATER TOWER									-	
	MORGAN LAKE STANDPIPE - WATER TOWER		_								
	Preston Road Utility Relocation	36,370	35,358	34,345	33,332	32,320	31,307	30,295	29,282	28,269	27.257
	Drainage Master Plan	-	-	04,040	30,332	52,520	31,307	30,233	25,202	20,205	
	Preston Hills Retaining Wall									-	
	Twelve Oaks Phase 2	31,517	31,451	31,386	31,320	31,254	31,188	31,122	31.057	-	30,925
	n	31,317	31,431	31,300	31,320	31,234	31,100	31,122	31,057	30,991	30,925
• SubTot	al Asset A/C#: 101 - CAPITAL OUTLAY - W/S	71,984	70,276	68,568	66,860	65,152	63,444	61,736	60,339	59,260	58,182
т.	Treatment										
ċ	Collection	71,984	70,276	68,568	66,860	65.152	63,444	61,736	60,339	59,260	58,182
A	Administration	71,004	10,210	00,500	00,000	and the second second	03,444	01,730	60,339	59,260	56,182
cu	Customer										10 10 10 10 10 10 10 10 10 10 10 10 10 1
CO	Customer										-
	Asset A/C#; 102 - EQUIPMENT										
	RADIO READ WATER METER	-									1 12
	RADIO READ WATER METER Sewer inspection Camera	-			-		:				
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10k Trailer	233	233	233	233	233	233				
	RADIO READ WATER METER Sewer inspection Camera	-			-					-	-
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10k Trailer	233	233	233	233	233	233	233	233	233	233
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10k Trailer Bearcat 9 * wood chipper	233 318	233 318	233 318	233 318	233 318	233 318	233 318	233 318	233 318	233 318
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10k Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project	233 318	233 318	233 318	233 318	233 318	233 318	233 318	233 318	233 318	233 318
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10x Trailer Bearcal 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer	233 318 - 14,885	233 318 -	233 318 - 6,766	233 318 - 2,706	233 318 - 2,706	233 318 -	233 318 -	233 318 - 2,706	233 318 - 2,706	233 318 - 2,706 13,971
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 01x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting	233 318 - 14,885 13,971	233 318 - 10,825 13,971	233 318 - 6,766 13,971 6,437	233 318 - 2,706 13,971 495	233 318 - 2,706 13,971	233 318 - 2,706 13,971 495	233 318 - 2,706 13,971 495	233 318 - 2,706 13,971 495	233 318 - 2,706 13,971 495	233 318 - 2,706 13,971 495
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 0x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Turner Valve Maintenance Trailer Crawter Main Line Sewer Camera	233 316 - 14,885 13,971 18,321 25,121	233 318 - 10,825 13,971 12,379 20,336	233 318 - 6,766 13,971 6,437 15,551	233 318 - 2,706 13,971 495 10,766	233 318 - 2,706 13,971 495 5,981	233 318 - 2,706 13,971 495 1,196	233 318 2,706 13,971 495 1,196	233 318 - 2,706 13,971 495 1,196	233 318 - 2,706 13,971 495 1,196	233 318 - 2,706 13,971 495 1,196
	RADIO READ WATER METER Sewer inspection Camera Top Hat 16 ft 01x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Turner Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader	233 318 - 14,885 13,971 18,321 25,121 44,521	233 318 - 10,825 13,971 12,379 20,336 36,041	233 318 - 6,766 13,971 6,437 15,551 27,561	233 318 2,706 13,971 495 10,766 19,080	233 318 - 2,706 13,971 495 5,981 10,600	233 318 - 2,706 13,971 495 1,196 2,120	233 318 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Tumer Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader Wireless Headset	233 318 	233 318 10,825 13,971 12,379 20,336 36,041 472	233 318 6,766 13,971 6,437 15,551 27,561 472	233 318 2,706 13,971 495 10,766 19,080 472	233 318 - 2,706 13,971 495 5,981 10,600	233 318 - 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120	233 318 2,706 13,971 495 1,196 2,120	233 318 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120 472
	RADIO READ WATER METER Sewer inspection Camera Top Hat 16 ft 01x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Turner Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader	233 318 - 14,885 13,971 18,321 25,121 44,521	233 318 - 10,825 13,971 12,379 20,336 36,041	233 318 - 6,766 13,971 6,437 15,551 27,561	233 318 2,706 13,971 495 10,766 19,080	233 318 - 2,706 13,971 495 5,981 10,600 472 16,551	233 318 - 2,706 13,971 495 1,196 2,120	233 318 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120
• SubTot	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 0x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Turner Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader Wireless Headset GIS Database Support and hosting	233 318 14,885 13,971 18,321 25,121 44,521 1,415 17,389	233 318 10,825 13,971 12,379 20,336 36,041 472	233 318 6,766 13,971 6,437 15,551 27,561 472	233 318 2,706 13,971 495 10,766 19,080 472	233 318 - 2,706 13,971 495 5,981 10,600	233 318 - 2,706 13,971 495 1,196 2,120 472 16,341	233 318 - 2,706 13,971 495 1,196 2,120	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132	233 318 2,706 13,971 495 1,196 2,120 472 16,132
• SubTot	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 0x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Turner Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader Wireless Headset GIS Database Support and hosting 0	233 318 	233 318 10,825 13,971 12,379 20,336 36,041 472 17,179	233 318 - 6,766 13,971 6,437 15,551 27,561 472 16,970 - 88,277	233 318 - 2,706 13,971 495 10,766 19,080 472 16,760	233 318 - 2,706 13,971 495 5,981 10,600 472 16,551 - 51,327	233 318 - 2,706 13,971 495 1,196 2,120 472 16,341 - 37,852	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132 - 37,643	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132 - 37,643	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132 - 37,643	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132
	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailor GIS Database Support & Hosting Single Tumer Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader Wireless Headset GIS Database Support and hosting 0	233 318 14,885 13,971 18,921 25,121 44,521 1,415 17,389	233 318 10,825 13,971 12,379 20,336 36,041 472 17,179	233 318 6,766 13,971 6,437 15,551 27,561 472 16,970 88,277	233 318 2,706 13,971 495 10,766 19,080 472 16,760	233 318 2,706 13,971 495 5,981 10,600 472 16,551	233 318 2,706 13,971 495 1,196 2,120 472 16,341	233 316 2,706 13,971 495 1,196 2,120 472 16,132 37,643	233 318 2,706 13,971 495 1,196 2,120 472 16,132	233 318 2,706 13,971 495 1,196 2,120 472 16,132	233 318 2,706 13,971 495 1,196 2,120 472 16,132
T C	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 0% Trailer Bearcal 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailer GIS Database Support & Hosting Single Turner Valve Maintenance Trailer Crawfer Mein Line Sewer Camera Caterpillar Backhoe Loader Wireless Headset GIS Database Support and hosting 0	233 318 	233 318 10,825 13,971 12,379 20,336 36,041 472 17,179	233 318 - 6,766 13,971 6,437 15,551 27,561 472 16,970 - 88,277	233 318 - 2,706 13,971 495 10,766 19,080 472 16,760 - 64,801	233 318 2,706 13,971 495 5,981 10,600 472 16,551 51,327	233 318 2,706 13,971 495 1,196 2,120 472 16,341 37,852	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132 - 37,643	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132 - 37,643	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132 - 37,643	233 318 - 2,706 13,971 495 1,196 2,120 472 16,132
т	RADIO READ WATER METER Sewer inspection Camera Top Hat 18 ft 10x Trailer Bearcat 9 "wood chipper AMI Meter Replacement Project Vacuum Jetter and Trailor GIS Database Support & Hosting Single Tumer Valve Maintenance Trailer Crawfer Main Line Sewer Camera Caterpillar Backhoe Loader Wireless Headset GIS Database Support and hosting 0	233 318 14,885 13,971 18,321 25,121 44,521 1,415 17,389 136,172	233 318 10,825 13,971 12,379 20,336 36,041 472 17,179	233 318 6,766 13,971 6,437 15,551 27,561 472 16,970 88,277	233 318 2,706 13,971 495 10,766 19,080 472 16,760	233 318 2,706 13,971 495 5,981 10,600 472 16,551	233 318 2,706 13,971 495 1,196 2,120 472 16,341	233 316 2,706 13,971 495 1,196 2,120 472 16,132 37,643	233 318 2,706 13,971 495 1,196 2,120 472 16,132	233 318 2,706 13,971 495 1,196 2,120 472 16,132	233 318 2,706 13,971 495 1,196 2,120 472 16,132

	<u>Forecast</u> 2018				WAT	CIT FER/WASTEWAT	TY OF CELINA TER COST OF SI	ERVICE MODEL			
		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
	Wastewater Utility Existing Assets Dep.										
	WASTEWATER Existing Rate Base	Not Rate Base									
	Asset A/C#: 103 - SERVICE AREA (GRWSC)										
	32 SERVICE AREA (GRWSC) WAT	•	•	•	•		•	•	•	-	-
	GUNTER CCN AZQUI IPPILITO PROPERTY	•	•	•	•		•	•	•		
	CCN SERVICE AREA AGREEMENT MARILEE SPECI			•	-		•	•	•	•	•
	CCN SERVICE AREA AGREEMENT MARILEE SPECI CCN SERVICE AREA AGREEMENT	•	•	•	•		•	•	•	•	-
	CCN SERVICE AREA AGREEMENT		•	•	-	•	•	•	-		
	0							-		-	-
• SubTotal	Asset A/C#: 103 - SERVICE AREA (GRWSC)		•	•		•	· -				
Т	Treatment	411			R. Halle	94					
C	Collection										
CU	Administration Customer			•		200	***				
	Asset A/C#: 104 - SEWER LINES 25 SEWER LINE EXTENSION 26 SEWER LINES (SOUTHSIDE - 19 27 SEWER LINES (WESTSIDE)	40,065 233,533 86,683	36,860 217,427 81,091	33,655 201,321 75,499	30,450 185,216 69,906	27,244 169,110 64,314	24,039 153,004 58,721	20,834 136,899 53,129	17,629 120,793 47,536	14,424 104,587 41,944	11,218 88,581 36,351
	28 SEWER LINES (NORTHSIDE - 19	208,156	195,729	183,301	170,874	158,447	146,020	133,593	121,165	108,738	96,311
	29 SEWER LINES (NORTHSIDE)	1,190	1,120	1,050	980	910	840	770	700	630	560
	30 SEWER LINES (MID-TOWN 199	187,342	177,897	168,451	159,005	149,559	140,113	130,667	121,222	111,776	102,330
	31 SEWER LINES (MID-TOWN-199) 35 SEWER LINES-HIGHPOINT EST	814 47,976	773 45,779	733 43,582	692 41,384	651 39,187	611 36,989	570	529	488	448
	CARTER RANCH 12 OAKS	214,057	205,798	197,539	189,279	181,020	172,760	34,792 164,501	32,595 156,241	30,397 147,982	28,200
	CARTER RANCH NE/SE HIG	168,360	161,864	155,367	148.871	142,375	135,879	129,383	122,886	116,390	139,722 109,894
	CISD SEWER LINE	862,824	833,615	804,406	775,197	745,989	716,780	687,571	658,363	629,154	599,945
	Southeast Sector Sewer Line	10,802,357	10,523,594	10,244,832	9,966,070	9,687,307	9,408,545	9,129,783	8,851,020	8,572,258	8.293,495
	Creeks of Legacy Phase 2b - Sewer	183,500	178,795	174,090	169,385	164,680	159.975	155,269	150,564	145,859	141,154
	Creeks of Legacy Phase 2c - Sewer	99,652	97,097	94,542	91,987	89,431	86,876	84,321	81,766	79,211	76,656
	Ownsby Farms - Sewer	690,373	681,634	672,895	664,156	655,418	646,679	637,940	629,201	620,462	611,723
	Lilyana 2A-1 - Sewer	194,145	191,687	189,230	186,772	184,315	181,857	179,400	176,942	174,485	172,027
	Creeks of Legacy West Phase 1 - Sewer	569,217	568,028	566,840	565,652	564,463	563,275	562,087	560,898	559,710	558,522
	SE Sector Sewer Line to PAWC	1,812,018	1,808,235	1,804,452	1,800,669	1,796,886	1,793,103	1,789,320	1,785,537	1,781,754	1,777,971
SubTotal	Asset A/C#: 104 - SEWER LINES	16,402,263	16,007,023	15,611,784	15,216,545	14,821,305	14,426,066	14,030,827	13,635,588	13,240,348	12,845,109
т	Treatment				7			Lane.		and the same of	W. mark
C	Collection	16,402,263	16,007,023	15,611,784	15,216,545	14,821,305	14,426,066	14,030,827	13,635,588	13,240,348	12,845,109
A	Administration									-	
CU	Customer			1-							100

Forecast 2018			4	WAT	ERWASTEWAT	Y OF CELINA ER COST OF SI	ERVICE MODEL			
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Wastewater Utility Existing Assets Dep.										
WASTEWATER Existing Rate Base Asset A/C#: 105 - SEWER PLANT	Net Rate Base	77 0550	7 - 6 - 4							
23 SEWER PLANT (EPA PROJECT)	313,772	282,395	251,018	219,640	188,263	156,886	125,509	94,132	62,754	31.3
24 LIFT STATION	11,428	10,766	10,103	9,441	8,778	8,116	7,453	6,791	6,128	5.4
43 SEWER PLANT EXPANSION - T	739,586	708,770	677,954	647,138	616,322	585,506	554,690	523,874	493,057	462,2
WWTP SEWER PLANT EXP 04	238,677	238,677	238,677	238,677	238,677	238,677	238,677	238,677	238,677	238,
WATER CAUSTIC TREATMENT	1,354	1,305	1,257	1,208	1,160	1,111	1,063	1,014	966	
2005 TCDP SEWER REHAB	215,299	207,587	199,875	192,162	184,450	176,738	169,026	161,314	153,601	145,
2005 TCDP LIFT STATION REBUILD	15,581	15,042	14,504	13,965	13,426	12,887	12,348	11,809	11,271	10,
UTRWD UTRWD	179,762	173,963	168,164	162,366	156,567	150,768	144,969	139,171	133,372	127.
Sewer Plant Improvement TWDB PROJECT	71,516 1,857,144	69,343 1,768,276	67,170	64,998	62,825	60,653	58,480	56,307	54,135	51,
Doe Branch Regional Sewer Plant Main Trunk	88,627	86,232	1,679,407 83,836	1,590,539	1,501,671	1,412,802	1,323,934	1,235,065	1,146,197	1,057
0	80,027		03,830	81,441	79,046	76,650	74,255	71,860	69,464	67.
SubTotal Asset A/C#: 105 - SEWER PLANT	3,732,746	3,562,356	3,391,965	3,221,575	3,051,184	2,880,794	2,710,403	2,540,013	2,369,622	2,199,
T Treatment C Collection	3,732,746	3,562,356	3,391,965	3,221,575	3,051,184	2,880,794	2,710,403	2,540,013	2,369,622	2,199,
A Administration										
CU Customer	100 May									
								-		
Asset A/C#: 106 - VEHICLES										
2006 Ford F-750 DUMP TRUCK	•	•	-	•				-		
2008 Ford F250 Utility Truck	•	-		*			-	•		
2013 Chevy 2500 Crew Cab		-		-		-			•	
2014 Ford F-250	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1
2015 Chevy 1500 pickup G53216 Sewer	11,683	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5
2015 Chevrolet 1500 pickup G192609 Water 2015 Chevrolet 1500 Pickup Water	•	-							•	
2016 Chevrolet Silverado G108101	6.348	3,418	488	488	488	488	488	468	488	
2016 Chevrolet Silverado G108089	6,348	3,418	488	488	488	488	488	488	488	
Ford Transit Van VIN 1287088	7,285	4,922	2,559	197	197	197	197	197	197	
Ford Transit Van VIN 1287452	7.285	4.922	2,559	197	197	197	197	197	197	
Ford Transit Van VIN 1252848	7,344	4,962	2,560	198	198	198	198	198	198	
2016 Chevy Silverado 3500 VIN GZ160642	12,514	8,455	4,397	338	338	338	338	338	338	
2016 Chevy 3500 Silverado VIN GZ101612	12,383	8,367	4,351	335	335	335	335	335	335	
2017 Chevy Silverado VIN 292616	9,836	7,091	4,346	1,601	1,601	1,601	1,601	1,601	1,601	1
2018 Peterbilt JM458011 Vacuum Camera Truck	155,748	129,048	102,348	75,649	48,949	22,250	22,250	22,250	22,250	22
2017 Silverado 1500 VIN: 4JZ101232	13,473	10,778	8,084	5,389	2,695	2,695	2,695	2,695	2,695	2
SubTotal Asset A/C#: 106 - VEHICLES	251,670	192,116	138,935	91,615	62,220	35,621	35,521	35,521	35,521	35
T Treatment	1									
T Treatment C Collection	251,670	192,116	138,935	91,615	62,220	35,521	35,521	35,521	35,521	35

	Forecast 2018				WAT		TY OF CELINA TER COST OF S	ERVICE MODEL			
		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
	Wastewater Utility Existing Assets Dep) .									
	WASTEWATER Existing Rate Base Asset A/C#: 107 - W & S BUILDING	Not Rate Base									
	17 W & S BUILDING (1/2 W, 1/2 S)	7,933	7,386	6,839	6,292	5,745	5,198	4,651	4,104	3,557	
	Asset A/C#: 107 - W & S BUILDING	7,933	7,386	6,839	6,292	5,745	5,198	4,651	4,104	3,557	
	Treatment	7,933	7,386	6,839	6,292	5,745	5,198	4,651	4,104	3,557	
	Collection	•				*					
	Administration Customer										
	Asset A/C#: 108 - WATER LINES										
	33 WATER LINES (1998 TDCA GRA			•							
	41 WATER LINES - PRESTON 455			-	-		•	•	•		
	42 DANVILLE WATER LINES	*		•	•	•	*	-			
	44 WATER LINES - TXI	•		-	-	•	•	•	•	-	
	45 WATER LINES - TDCA RELOCATE WILSON CREEK LINE	•	•	•		•	-	•	•	•	
	CARTER RANCH WATERLINE	•	•	-		•	-	•		•	
	18' WATER LINE DOWNTOWN PUMP STATION										
	OLD PUMPSTATION TO SH 289			_							
	N PRESTON LAKES WATERLINE					-	-				
	WATER/SEWER LINE					-		-		-	
	WATER CCN ACQUISITION										
	GROUND STORAGE 1MGD CELINA RD		-			-	-	-	-	•	
	DOWNTOWN PUMP STATION	-	-	-	•	-		•	-		
	PUMP STATION 12 OAKS		•		-	•			•	-	
	UTRWD PUMP STATION	•	•	•		•	-	•		-	
	DANVILLE TAKEOVER KENTUCY WATER LINE UPGRADE	•	•		•	•	-			-	
	WATER/SEWER LINE - DICKERSON										
	ORCA GRANT WATERLINE REHAB										
	Marilee SUD Hwy 289 and FM 455 section										
	Light Farms Water Tower Project			-							
	Southeast Sector Water Line						-				
	Creeks of Legacy Phase 2b - Water			•		•					
	Creeks of Legacy Phase 2C - Water	•	-	-	•	-	•	-		•	
	Ownsby Farms - Water			-		-				-	
	Lilyana 2A-1 - Water		•		•	•	•	•	•	•	
	Creeks of Legacy West Phase 1 - Water	•	•			•		•	•	-	
	Downtown Rehab Water Project				· .			-			
SubTotal	Asset A/C#: 108 - WATER LINES		•	•			•	•	•	-	
Т	Treatment			Control of the		图图图 1	•	The state of	0.50	TENTRAL	
C	Collection										
CU	Administration Customer								HENDY HERE	The second second	

Forecast 2018			L	WA	CI' TER/WASTEWA	TY OF CELINA TER COST OF S	ERVICE MODEL			
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Wastewater Utility Existing Assets I	Don									
Wastewater Utility Existing Assets I	Dep.									
WASTEWATER Existing Rate Base	Net Rate Base	A P. VI								
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND	Not Rate Base									
WASTEWATER Existing Rate Base		150,000	150,000	150,000	150,000	- 150,000	150,000	150,000	- 150,000	150.0
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND 12.2 ACRES GROUND STORAGE	Not Rate Base					150,000 511,964		150,000 511,964	150,000 511,964	150,0
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms Easements - SE Sector Water & Sewer Line 0	Not Rate Base. 150,000 511,964	150,000 511,964	150,000 511,964	150,000 511,964	150,000 511,964	511,964	150,000 511,964	150,000 511,964	511,964	150,0 511,9
WASTEWATER Existing Rate Base Asset ArC#: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms	Net Rate Base	150,000	150,000	150,000	150,000		150,000	150,000		150,0 511,9
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms Easements - SE Sector Water & Sewer Line 0	Not Rate Base. 150,000 511,964	150,000 511,964	150,000 511,964 	150,000 511,964	150,000 511,964	511,964	150,000 511,964	150,000 511,964	511,964	150,0 511,9 661,9
WASTEWATER Existing Rate Base Asset A/C#: 109 - LAND 12.2 ACRES GROUND STORAGE 20' Sewer Easement - Light Farms Easements - SE Sector Water & Sewer Line 0 Asset A/C#: 109 - LAND	Not Rate Base. 150,000 511,964	150,000 511,964 - - 661,964	150,000 511,964	150,000 511,964	150,000 511,964 - 661,964	511,964	150,000 511,964	150,000 511,964	511,964	150,0 511,9

Forecast 2018				WAT	CIT TER/WASTEWAT	Y OF CELINA ER COST OF SI	ERVICE MODEL			
	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
Wastewater Utility Existing Assets D	ер.									
WASTEWATER Existing Rate Base	Net Rate Base									
Asset A/C#: 110 - Existing Funded CIP LOMR and POWC Water/sewer Line Project 2 MGD Elevated Storage Tank	27,162	26,483	25,804	25,125	24,446	23,767	23,088	22,409	21,730	21,
Downtown WWTP Prof Services	448,510	437,297	426,085	414,872	403,659	392,446	381,234	370,021	358,808	347,5
Celina RD/DT Pump Station			-		•	-			-	
DC Ranch	-	-	-	-	-				-	
Celina GST Rehab		-	-		•	-		-	-	
2 MGD Elevated Storage Tank		•	•	-	•	•	•	•		
Merritt Erosion Project Downtown WWTP - Prof SVC	629,444	613,708	597,972	582,236	566,500	550,764				
2 MGD Elevated Storage tanks	023,444	613,700	391,912	302,230	300,300	330,764	535,027	519,291	503,555	487,
DC Ranch									ė.	
Celina GST Rehab										
Merrit Erosion				-				_		
Downlown Rehab - Sewer	44,037	42,936	41,835	40,734	39,633	38,532	37,431	36,331	35,230	34,
Downtown WWTP upgrade to .95 MGP	40,978	39,954	38,929	37,905	36,880	35,856	34,831	33,807	32,782	31,
Southeast Sector 5B CRPS Improvements	5,430	5,294	5,159	5,023	4,887	4,751	4,616	4,480	4,344	4,
Oklahoma Water Line		6	•							
Discharge Line CRPS							•	•		
3488 Preston Hills Circle	4,475	4,363	4,251	4,139	4,028	3,916	3,804	3,692	3,580	3,4
Caruth Morgan Lakes	3,425	3,339	3,254	3,168	3,083	2,997	2,911	2,826	2,740	2,
Celina Road/Downtown Pump Station	<u> </u>	<u>-</u>			<u> </u>					
Asset A/C#: 110 - Existing Funded CIP	1,203,461	1,173,375	1,143,288	1,113,202	1,083,116	1,053,029	1,022,942	992,856	962,769	932,
Treatment	1,118,932	1,090,959	1,062,985	1,035,012	1,007,039	979,066	951.092	923,119	895,146	867.
Collection	84,529	82,416	80,303	78,190	76,076	73,963	71,850	69,737	67,624	65,
Administration										
Customer								1000		
Asset – Unfunded Future CWIP, Working Capital	Pre									
Unfunded Construction Work in Progress - Based of		9,642,240	9,642,240	9,642,240	9,642,240	9,642,240	9,642,240	9,642,240	9,642,240	9,642
Working Capital (45 Day Convention)	340,219	406,350	453,187	489,783	567,403	603,596	640,652	724,174	764,646	807,
Inventory & Supplies Balance (Per Staff)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,
Prepaid Balance (Estimate)		:	:	:	:	:	:	:		
SubTotal Asset – Unfunded Future CWIP, Working Capital	Pr 10,032,459	10,098,689	10,145,427	10,182,023	10,259,642	10,295,835	10,332,892	10,416,414	10,456,886	10,499,
T Treatment	4,285,576	4,313,825	4,333,833	4,349,466	4,382,623	4,398,083	4,413,913	4,449,591	4,466,879	4,485
C Collection	5,746,882	5,784,764	5,811,594	5,832,557	5,877,020	5,897,752	5,918,979	5,966,823	5,990,007	6,014,
A Administration				4	-		-		-	
CU Customer	E									
Total Wastewater	32,500,653	31,884,840	31,257,049	30,624,876	30,061,655	29,459,703	28,898,578	28,384,440	27,827,570	27,273
FORT ANSTOMATOL	32,000,003	31,004,040	31,201,043	30,424,016	20,041,003	23,403,703	20,030,570	20,304,440	21,021,010	21,213
Wastewater Functionalization										
Treatment	9,145,188	8,974,526	8,795,623	8,612,345	8,446,591	8,263,141	8,080,059	7,916,826	7,735,204	7,554
Collection	23,355,465	22,910,313	22,461,426	22,012,531	21,615,065	21,196,562	20,818,519	20,467,613	20,092,366	19,718
Administration	-			-		•	-	•		

32,500,653

31,884,840

31,257,049

30,624,876

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29,459,703

28,898,578

28,384,440

27,827,570

27,273,209

Water Distribution	Test Year 2018							WATE	CIT R/WASTEWATI	Y OF CELINA ER COST OF S	ERVICE MODE	EL			
Water Distribution 2/3/10/12/17 CRPS Impr CRPS	2010		Depreciable Lifespan	Year in Service	Total CIP/ Project	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
### Water Distribution ### Distribution ### Distribution ### Distribution ### Distribution ### CRPS impir ### Downtown Cork Rd 2 M Prestor Ro ### Pressure P ### Discharge I ### Disch		Additional Notes								A CONTRACTOR OF THE PARTY OF TH					
Water Distribution 2/3/10/12/17 CRPS Impr CRPS	WATER Utility UNFUNDED Capital Improveme	ent Plan													
2/3/10/12/17 CRPS impr 2/3/10/12/17 CRPS & D. Downtown Cot R 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2	Transition of the control of the con					Annual Capital Expe	nditures								
2/3/10/12/17 CRPS impr 2/3/10/12/17 CRPS & D. Downtown Cot R 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2						THE CONTRACTOR OF STREET									
2/3/10/12/17 CRPS impr 2/3/10/12/17 CRPS & D. Downtown Cot R 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2 / 2	WATER Future Unfunded CIP - Curren	nt Dollars													
2/310/12/17 CRPS & D DOWntown Cork fid 2 N Preston Ro Frontier Pk Frontier Pk	Water Distribution														
Downtown Coft Rd 2 N Preston Ro Preston Ro 4 Pressure P 5 Discharge 6 30" and 24 30" and 24 5 30" and 24 6 30" and 24 6 30" and 24 6 11 New 6 MG 18" ine on 22 18" and 24 20 24" Line to 8 18" and 24 14 SCADA in 16 12" ine ald future Proj Future Proj Future Proj Future Proj Future Proj	CRPS Improvements	Should be Phase 1?	40	2003	\$ 5,500,000	\$ 2,700,000 S	2,800,000 \$	- \$	- \$	- 5	- s		- \$	- 5	
Cor. Rof. 2 W Pression Ro Frontier Pix 4 Pressive Pi 5 Obscharge I 6 30° and 24 30° and 24 5 30° and 24 6 30° and 24 6 30° and 24 8 Business 2 11 New 6 MG 11 New 6 MG 12 18° line on 22 18° and 24 20 24° Line to 8 18° and 24 21 20 24° Line to 8 18° and 24 22 18° and 24 24° Line to 8 18° and 26° Line Territory 9 Future Prop	CRPS & Downtown Pump Station - Phase 1	Should be Phase 27	40	2003	4,500,000	2,500,000	2,000,000				Ditters.				
Preston Ro Frontier Pix Pressure PI Discharge I B 30° and 36° 7 30° and 36° 7 30° and 24° 5 30° and 24° 6 30° and 36° 11 New 6 MG 18° line on 22 18° and 24 20 24° Line to 8 18° and 24 14 SCADA III 16 12° Ine also Füture Proj Future Proj Future Proj Future Proj Future Proj Future Proj	Downtown Water Improvements		40	2018-2027	5,250,000	450,000	*	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Frentier Pressure P 5 Discharge I 6 30° and 36° 7 30° and 24° 5 30° and 24° 6 30° and 24° 8 30° and 24° 11 New 6 MG 11 New 6 MG 12 18° and 24° 18° and 24° 18° and 24° 18° and 24° 19° and 24° 10° and 24° 11 New 6 MG 11 New 6 MG 12 18° and 24° 13 18° and 24° 14 SCADA Im 15 11 12° Ina aia 16° and 24° 17 11 10° and 24° 18° and 24° 19° and 24° 19° and 24° 10°	Cort Rd 2 MGD Water Tower Construction Prestor, Road Water Line		40	2019	3,880,410	3,880,410			"many to the same of						
4 Pressure 7 5 Discharge 1 5 30° and 36° 7 30° and 36° 30° and 24° 8 11 New 6 MG 11 New 6 MG 18° ine on 22 24° Line to 8 18° and 24° 14 SCADA im 16 12° Ine alone Future Proj	Frontier Pkwy water line		40	2020	1,000,000			1,000,000		10 THE ROLL					
5 Discharge d	Pressure Plane Modification		40	2019	175,000		175,000								
7 30° and 24° 30° and 24° 5 30° and 24° 6 30° and 24° 6 30° and 24° 6 8 18° and 24° 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Discharge Line from CRPS to RR	Design .	40	2019	1,360,000		1,360,000		- 1 1 1						
30" and 24 30" and 24 30" and 24 30" and 24 8 usiness 2 11 New 6 MG 11 New 6 MG 12 18" ine on 22 18" and 24 20 24" Line to 8 18" and 24 14 SCADA im 16 12" ina aio Füture Prop Future Prop Future Prop Future Prop	30" and 36" Discharge Line from RR to DTPS	Design	40	2019	960,000		960,000								-
5 30° and 36' 7 30° and 24' 8 9 30° and 24' 8 9 30° and 24' 8 9 30° and 24' 9 9 30° and 24' 9 9 30° and 24' 9 9 30° and 24' 11 New 6 MG 18' ine on 22 18' and 24' 20 24' Line to 8 18' and 24' 14 SCADA im 16 12' Ine alo Füture Proj. Future P	30" and 24" Parallel Line from DTPS to Sunset	Design	40	2019	600,000		600,000	*			1.0	1.1			-
7 30" and 24 8 9 10" and 24 8 9 11 New 6 MG 18" in e on 22 18" and 24 20 24" line to be 6 14 14 SCADA in 16 12" ine ale Füture Proj. Future Proj. Fu	30" and 24" Parallel Line from CRPS to Sunset		40	2019	•	La Charles 18 100								-	
6 30° and 24' Business 2: 11 New 6 MG 11 New 6 MG 18° ine on 22 18° and 24' 20 24' Line to to 8 18° and 24' Line to 16 12' ine aid féutre Proj Future Proj Future Proj Future Proj	30" and 36" Discharge Line from RR to DTPS	assume construction only	40	2019	7,019,000			7,019,000							
Business 2	30" and 24" Parallel Line from DTPS to Sunset	assume construction only	40	2019	3,086,000			3.086.000							
11 New 6 MG 11 New 6 MG 18 ine on 22 18 and 24 20 24 Line to 8 18 and 24 14 SCADA im 16 12 ine alo Füture Proj Future Proj Future Proj Future Proj	30" and 24" Discharge Line from RR to DTPS	assume construction only	40	2019	4,940,000			4,940,000		100					
11 New 6 MG 18" ine on 22 18" and 24" 20 24" Line to 8 18" and 24 14 SCADA im 16 12" Ine alo Füture Proj Future Proj Future Proj Future Proj	Business 289 12" line		40	2021	3,000,000		•	3,000,000							
18" line on 22 18" and 24 20 24" Line to 8 18" and 24 14 SCADA line 16 12" line alo 16" füture Proje Future Proje Tuture P	New 6 MG GST at CRPS	Design	40	2021	1,350,000				1,350,000						
22 18" and 24" Line to 8 18" and 24 14 SCADA im 16 12" Ine alo Füture Proj. Future	New 6 MG GST at CRPS	assume construction only	40	2021	7,000,000				7,000,000						
20 24" Line to 8 18" and 24" Line to 18" and 24" Line to 12" the allo Future Proj. Future Proj. Future Proj. Total Wate	18" line on Glendenning (CR 55) form RR to Preston		40	2022	1,000,000					1,000,000				- 12	
8 18" and 24 14 SCADA im 16 12" line alo Füture Proj Future Proj Future Proj Future Proj	18" and 24" lines along Legacy Drive		40	2022	3,353,000						3,353,000				
14 SCADA Im 16 12" In a alo Future Proj Future Proj Future Proj Total Water	24" Line to increase capacity in the Low pressure plane		40	2024	5,340,000							5,340,000	-	-	
16 12" the alo Future Proj Future Proj Future Proj Total Wate	18" and 24" to Morgan Lakes		40	2021	4,800,000						4,800,000				
Future Proj Future Proj Future Proj Total Wate	SCADA Improvements		10	2020	350,000	(350,000							
Future Pro Future Proj Total Wate	12" Ine along Settlers Ridge Future Project – TBD		40	2021	3,308,000 3,574,590					3,308,000			1,191,530	4 404 500	
Future Pro Total Wate	Future Project		40	2,025	3,574,590							None Service	1,191,530	1,191,530	1,191,530
Total Wate	Future Project		40		-										
Total Unfu	Total Water Distribution	71,346,000			71,346,000	\$ 9,530,410 \$	7,895,000	19,995,000 \$	8,950,000 \$	4,908,000 \$	8,753,000	5,940,000 \$	1,791,530 \$	1,791,530 \$	1,791,530
	Total Unfunded Water CIP					\$ 9,530,410 \$	7,895,000 1	\$ 19,995,000 \$	8,950,000 \$	4,908,000 \$	8,753,000	5,940,000 \$			
<u>Functiona</u> <u>Dollars</u> Treatment					s -	s - s	e, :	s - s	s	. s		s - s	. s	i - s	· .
	Distribution				71,346,000	9,530,410	7,895,000	19,995,000	8,950,000	4,908,000	8,753,000	5,940,000	1,791,530	1,791,530	1,791,53
	Administration								-	-			-	-	
Customer Total					71,346,000	9,530,410	7,895,000	19,995,000	8,950,000	4,908,000	8,753,000	5,940,000	1,791,530	1,791,530	1,791,53

	Test Year 2018					WATI		Y OF CELINA ER COST OF SE	RVICE MODEL				
				2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Sarver CIP Project Number		Additional Notes											
Toject Number	WATER Utility UNFUNDED Capital Improvement	nt Plan											
	The state of the s		Tatal	Original Cost									
			1014	Original Cost									
	WATER Future Unfunded CIP - Curren	t Dollars											
	Water Distribution												
2/3/10/12/17	CRPS Improvements	Should be Phase 17	\$	2,700,000 \$	5,500,000 \$	5,500,000 \$	5,500,000 \$	5,500,000 \$	5,500,000 \$	5,500,000 \$	5,500,000 \$	5,500,000 \$	5,500,000
2/3/10/12/17	CRPS & Downtown Pump Station - Phase 1	Should be Phase 27		2,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
	Downtown Water Improvements Coll Rd 2 MGD Water Tower Construction			450,000	450,000	1,050,000	1,650,000	2,250,000	2,850,000	3,450,000	4,050,000	4,650,000	5,250,000
	Preston Road Water Line			3,860,410	3,880,410	3,860,410 1,000,000	3,880,410 1,000,000	3,880,410	3,880,410 1,000,000	3,680,410 1,000,000	3,680,410	3,880,410	3,880,410
	Frontier Pkwy water line					1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,00
4	Pressure Plane Modification				175,000	175.000	175.000	175,000	175.000	175,000	175.000	175,000	175,00
5	Discharge Line from CRPS to RR	Design		-	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,000	1,360,00
6	30" and 36" Discharge Line from RR to DTPS	Design		-	960,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	960,00
7	30" and 24" Parallel Line from DTPS to Sunset	Design		-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,00
	30" and 24" Parallel Line from CRPS to Sunset			•	•	-	•	-	•	•		-	
5	30" and 36" Discharge Line from RR to DTPS	assume construction only		-	•	7,019,000	7,019,000	7,019,000	7,019,000	7,019,000	7,019,000	7,019,000	7,019,00
7	30" and 24" Parallel Line from DTPS to Sunset	assume construction only		-	-	3,086,000	3,086,000	3,086,000	3,086,000	3,086,000	3,086,000	3,086,000	3,086,00
6	30" and 24" Discharge Line from RR to DTPS	assume construction only		•	-	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000	4,940,00
	Business 289 12" line			•	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,00
11	New 6 MG GST at CRPS	Design		•			1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,00
- 11	New 6 MG GST at CRPS	assume construction only					7,000,000	7,000,000	7,000,000	7.000.000	7.000.000	7.000.000	7.000 00
	18" line on Glendenning (CR 55) form RR to Preston							1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000.00
22	18" and 24" lines along Legacy Drive				-			-	3,353,000	3,353,000	3,353,000	3,353,000	3,353,00
20	24" Line to increase capacity in the Low pressure plane			-						5,340,000	5,340,000	5,340,000	5,340,00
8	18" and 24" to Morgan Lakes			-	•		•	-	4,800,000	4,800,000	4,800,000	4,800,000	4,800,00
14	SCADA Improvements			•	-	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,00
16	12" line along Settlers Ridge Future Project TBD			-	•			3,308,000	3,308,000	3,308,000	3,308,000	3,308,000	3,308,00
	Future Project (BD)			-	•	•	•	•	•	-	1,191,530	2,383,060	3,574,59
	Future Project										•	•	
	Total Water Distribution	71,346,000	\$	9,530,410 \$	17,425,410 \$	37,420,410 \$	46,370,410 \$	51,278,410 \$	60,031,410 \$	65,971,410 \$	67,762,940 \$	69,554,470 \$	71,346,00
	Total Unfunded Water CIP		\$	9,530,410 \$	17,425,410 \$	37,420,410 \$	46,370,410 \$	51,278,410 \$	60,031,410 \$	65,971,410 \$	67,762,940 \$	69,554,470 \$	71,346,00
	<u>Functionalization</u> <u>Dolars</u> Treatment		s	. s	- s	. s	- s	. s	. \$. s	. \$	- s	
	Distribution			9,530,410	17,425,410	37,420,410	46,370,410	51,278,410	60,031,410	65,971,410	67,762,940	69,554,470	71,346,0
	Administration			5,555,416	17,420,410	57,420,410	-,-,-,-,-	3.,2.0,		-0,011,410	-1,102,040	30,004,470	/1,540,0

17,425,410 37,420,410 46,370,410 51,276,410 60,031,410 65,971,410 67,762,940 69,554,470

9,530,410

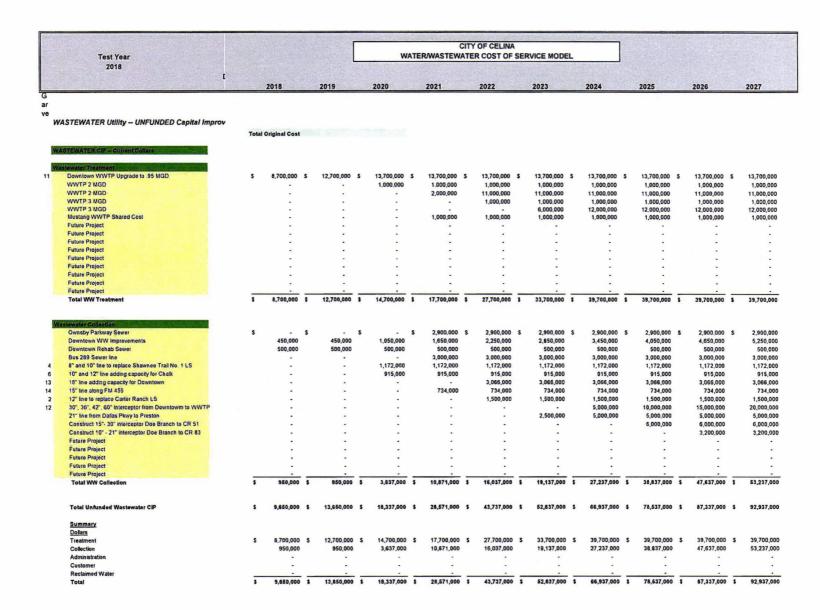
	Test Year					WATI	CIT' ERWASTEWATE	Y OF CELINA ER COST OF SE	RVICE MODEL				
	2018		t	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
arver CIP		Additional Notes											
roject Number	WATER Utility UNFUNDED Capital Improvement	nt Plan											
	WATER builty ONFONDED Capital improvement	it i ian	An	nual Depreciation I	xpense								
	WATER Future Unfunded CIP - Current	t Dollars											
- contituenz	Water Distribution	Should be Phase 1?											
2/3/10/12/17 2/3/10/12/17	CRPS Improvements CRPS & Downtown Pump Station - Phase 1	Should be Phase 1? Should be Phase 2?	\$	67,500 \$ 62,500	137,500 S 112,500	137,500 \$ 112,500	137,500 \$ 112,500	137,500 S 112,500	137,500 S 112,500	137,500 S 112,500	137,500 \$ 112,500	137,500 \$ 112,500	137,500
2/3/10/12/1/	Downtown Water Improvements	Cited to Ludge 51		11,250	11,250	26,250	41,250	56,250	71,250	86,250	101,250	116,250	131,250
	Cott Rd 2 MGD Water Tower Construction			97,010	97,010	97,010	97.010	97.010	97,010	97.010	97,010	97,010	97,010
	Preston Road Water Line				-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Frontier Pkwy water line				-			-					-
4	Pressure Plane Modification			•	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375
5	Discharge Line from CRPS to RR	Design		•	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
6	30" and 36" Discharge Line from RR to DTPS 30" and 24" Parallel Line from DTPS to Sunset	Design Design		•	24,000 15,000	24,000 15,000	24,000 15,000	24,000 15,000	24,000 15,000	24,000 15,000	24,000 15,000	24,000 15,000	24,000 15,000
To have	30" and 24" Parallel Line from CRPS to Sunset	Design			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
5	30" and 36" Discharge Line from RR to DTPS	and the same state of the same		-									
	1 The second of	assume construction only		•	•	175,475	175,475	175,475	175,475	175,475	175,475	175,475	175,475
7	30" and 24" Parallel Line from OTPS to Sunset	assume construction only		•		77,150	77,150	77,150	77,150	77,150	77,150	77,150	77,150
- 6	30" and 24" Discharge Line from RR to DTPS Business 289 12" line	assume construction only		•		123,500 75,000	123,500 75,000	123,500 75,000	123,500 75,000	123,500 75,000	123,500 75,000	123,500 75,000	123,500 75,000
	Business 259 12 line				-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
11	New 6 MG GST at CRPS	Design											
				-	-		33,750	33,750	33,750	33,750	33,750	33,750	33,750
11	New 6 MG GST at CRPS	assume construction only			-		175,000	175,000	175,000	175,000	175,000	175,000	175,000
	18" line on Glendenning (CR 55) form RR to Preston			-	-	•	-	25,000	25,000	25,000	25,000	25,000	25,000
22	18" and 24" lines along Legacy Drive			•	-	*			83,825	83,825 133,500	83,825 133,500	83,825 133,500	83,825 133,500
20	24" Line to increase capacity in the Low pressure plane 18" and 24" to Morgan Lakes				•		0	0	120,000	120,000	120,000	120,000	120,000
14	SCADA Improvements					35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
16	12" line along Settlers Ridge					33,000	-	62,700	82,700	82,700	82,700	82,700	82,700
	Future Project TBD										29,788	59,577	89,365
	Future Project				-			-	-				
	Future Project		-		<u> </u>		<u> </u>	-		· · ·			
	Total Water Distribution	71,346,000	\$	238,260	435,635	961,760 \$	1,186,510 \$	1,308,210 \$	1,527,035 \$	1,675,535 \$	1,720,324 \$	1,765,112 \$	1,609,900
	Total Unfunded Water CIP		•	236,260	435,635	961,760 \$	1,185,510 \$	1,308,210 \$	1,527,035 \$	1,675,535 \$	1,720,324 \$	1,765,112 \$	1,609,900
	Functionalization												
	Dollars						- s	. s	. 5	. s	- s	- s	
	Treatment		\$	238,260	435,635	961,760	1,185,510	1,308,210	1,527,035	1,675,535	1,720,324	1,765,112	1,809,90
	Distribution Administration			238,260	435,635	901,760	1,165,510	1,300,210	1,527,035	1,075,333	1,720,324	1,700,112	.,009,500
	Customer												
	Total		-	238,260	435,635	961,760	1,185,510	1,308,210	1,527,035	1,675,535	1,720,324	1,765,112	1,809,900

	Test Year 2018					WAT	CITY	Y OF CELINA ER COST OF SE	RVICE MODEL				
	2018		t.	1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
arver CIP		Additional Notes											
roject Number	WATER Utility UNFUNDED Capital Improvemen	nt Plan											
	WATER Ounty - ONFONDED Capital Improvemen	IL FIGH	Total	Accumulated Depre	eciation								
			Total	Accumulated Depte	eciation								
	WATER Future Unfunded CIP Current	t Dollars											
	Water Distribution					100000000000000000000000000000000000000	700 000 0						
2/3/10/12/17	CRPS Improvements	Should be Phase 1?	s	67,500 \$	205,000 \$	342,500 \$	480,000 \$	617,500 S	755,000 \$	892,500 \$	1,030,000 S	1,167,500 S	
2/3/10/12/17	CRPS & Downtown Pump Station - Phase 1 Downtown Water Improvements	Should be Phase 27		62,500 11,250	175,000 22,500	287,500 48,750	400,000 90,000	512,500 146,250	625,000 217,500	737,500 303,750	850,000 405,000	962,500 521,250	1,075,000 652,500
	Cot Rd 2 MGD Water Tower Construction			97,010	194,021	291,031	388,041	485,051	582.062	679,072	776,082	873,092	970,103
	Preston Road Water Line					25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,00
	Frontier Pkwy water line			-						-			-
4	Pressure Plane Modification			-	4,375	8,750	13,125	17,500	21,875	26,250	30,625	35,000	39,37
5	Discharge Line from CRPS to RR	Design			34,000	68,000	102,000	136,000	170,000	204,000	238,000	272,000	306,00
6	30" and 36" Discharge Line from RR to DTPS	Design			24,000	48,000	72,000	96,000	120,000	144,000	168,000	192,000	216,00
7	30" and 24" Parallel Line from DTPS to Sunset	Design			15,000	30,000	45,000	60,000	75,000	90,000	105,000	120,000	135,00
	30" and 24" Parallel Line from CRPS to Sunset			-	•	-	•	•	•	•	•	-	
5	30" and 36" Discharge Line from RR to DTPS	assume construction only			-	175,475	350,950	526,425	701,900	877,375	1,052,850	1,228,325	1,403,80
7	30" and 24" Parallel Line from OTPS to Sunset	assume construction only				77,150	154,300	231,450	308,600	385,750	462,900	540,050	617,20
6	30" and 24" Discharge Line from RR to DTPS	assume construction only				123,500	247,000	370,500	494,000	617,500	741,000	864,500	985,00
	Business 289 12" line			•		75,000	150,000	225,000	300,000	375,000	450,000	525,000	600,00
11	New 6 MG GST at CRPS	Design					33,750	67,500	101,250	135,000	168,750	202,500	236,25
11	New 6 MG GST at CRPS	assume construction only					175,000	350,000	525.000	700.000	875.000	1.050.000	1,225,00
Maria Maria	18" line on Glendenning (CR 55) form RR to Preston			-				25,000	50,000	75,000	100,000	125,000	150,00
22	18" and 24" lines along Legacy Drive			-					63,825	167,650	251,475	335,300	419,12
20	24" Line to increase capacity in the Low pressure plane			-						133,500	267,000	400,500	534,00
8	18" and 24" to Morgan Lakes			-					120,000	240,000	360,000	480,000	600,00
14	SCADA Improvements					35,000	70,000	105,000	140,000	175,000	210,000	245,000	280,00
16	12" line along Settlers Ridge			-		-	-	82,700	165,400	248,100	330,800	413,500	496,20
	Future Project - TBD			•		•	•	•		-	29,788	89,365	178,73
	Future Project			•	•	•			•	•	•	•	
	Future Project	74 447 447	-	238,260 \$	673,696 \$	1,635,656 \$	2.821,166 \$	4,129,376 \$	5,666,412 \$	7,331,947 \$	9,052,270 \$	10.817.382 \$	12,627,28
	Total Water Distribution	71,346,000	,	238,260 \$	8/3/888 \$	1,635,696 \$	2,821,166	4,129,376 \$	5,656,412 \$	7,331,947 \$	9,052,270 \$	10,817,382 \$	12,627,20
	Total Unfunded Water CIP		\$	238,260 \$	673,896 \$	1,635,856 \$	2,821,166 \$	4,129,376 \$	5,656,412 \$	7,331,947 \$	9,052,270 \$	10,817,382 \$	12,627,28
	<u>Functionalization</u>												
	<u>Dollars</u>					0 00 02							
	Treatment		\$	- S	. \$			- \$. \$	- \$	- 5	- \$	
	Distribution			238,260	673,896	1,635,656	2,821,166	4,129,376	5,656,412	7,331,947	9,052,270	10,817,382	12,627,2

673,896 1,635,656 2,821,166 4,129,376 5,656,412 7,331,947 9,052,270 10,817,382

	Test Year					WATE	CITY	Y OF CELINA ER COST OF SE	RVICE MODEL				
		ı		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
CIP		Additional Notes											
Number													
	WATER Utility UNFUNDED Capital Improvemen	nt Plan											
			Net F	Rate Base									
	WATER Future Unfunded CIP - Curren	Pollars											
	WATER Paters Children Cir - Curren	Conars											
	Water Distribution												
/10/12/17	CRPS Improvements	Should be Phase 1?	\$	2,632,500 \$	5,295,000 \$	5,157,500 S	5,020,000 S	4,882,500 \$	4,745,000 S	4.607.500 S	4,470,000 S	4,332,500 S	4,195
/10/12/17	CRPS & Downtown Pump Station - Phase 1	Should be Phase 27		2,437,500	4,325,000	4,212,500	4,100,000	3,967,500	3,875,000	3,762,500	3,650,000	3.537.500	3,425
	Downtown Water Improvements			438,750	427,500	1,001,250	1,560,000	2,103,750	2,632,500	3,146,250	3,645,000	4,128,750	4,59
	Cost Rd 2 MGD Water Tower Construction			3,783,400	3,686,390	3,589,379	3,492,369	3,395,359	3,298,349	3,201,338	3,104,328	3,007,318	2,91
	Preston Road Water Line			-	•	975,000	950,000	925,000	900,000	875,000	850,000	825,000	80
4	Frontier Pkwy water line Pressure Plane Modification			-						•	•		
5	Discharge Line from CRPS to RR	Design		-	1,326,000	1,292,000	161,875	157,500	153,125	148,750	144,375	140,000	13
6	30" and 36" Discharge Line from RR to DTPS	Design			936,000	912,000	688,000	1,224,000	1,190,000	1,156,000 816,000	1,122,000 792,000	1,088,000 768,000	1,05
7	30" and 24" Parallel Line from DTPS to Sunset	Design			585,000	570,000	555,000	540,000	525,000	510,000	495,000	480.000	46
	30" and 24" Parallel Line from CRPS to Sunset				-		-	-	525,000	310,000	493,000	400,000	40
5	30" and 36" Discharge Line from RR to DTPS	assume construction only											
7	30" and 24" Parallel Line from DTPS to Sunset	assume construction only		•	-	6,843,525 3,008,850	6,668,050 2,931,700	6,492,575 2,854,550	6,317,100	6,141,625	5,966,150	5,790,675	5,61
6	30" and 24" Discharge Line from RR to DTPS	assume construction only			:	4.816.500	4.693.000	4,569,500	2,777,400 4,446,000	2,700,250 4,322,500	2,623,100	2,545,950	2,46
	Business 289 12" line				-	2,925,000	2,850,000	2,775,000	2,700,000	2,625,000	4,199,000	4,075,500	3,95
						2,525,500	2,030,000	2,773,000	2,700,000	2,025,000	2,530,000	2,475,000	2,40
11	New 6 MG GST at CRPS	Design											
	A Charles Con			•			1,316,250	1,262,500	1,248,750	1,215,000	1,181,250	1,147,500	1,11
11	New 6 MG GST at CRPS	assume construction only		-	•	•	6,825,000	6,650,000	6,475,000	6,300,000	6,125,000	5,950,000	5,77
22	18" line on Glendenning (CR 55) form RR to Preston 18" and 24" lines along Legacy Drive			•			•	975,000	950,000	925,000	900,000	875,000	85
20	24" Line to increase capacity in the Low pressure plane			-	•	-	*	•	3,269,175	3,185,350	3,101,525	3,017,700	2,93
A	18" and 24" to Morgan Lakes			-		•		•	4.680.000	5,206,500 4,560,000	5,073,000 4,440,000	4,939,500	4,80
14	SCADA Improvements					315,000	280,000	245,000	210,000	175,000	140.000	105,000	7,20
16	12" the along Settlers Ridge						-	3,225,300	3,142,600	3,059,900	2,977,200	2.894.500	2,81
	Future Project - TBD										1,161,742	2,293,695	3,39
	Future Project			-	-		-		•		-		
	Future Project		_			<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>	<u> </u>	
	Total Water Distribution	71,346,000	\$	9,292,150 \$	16,751,515 \$	35,784,754 \$	43,549,244 \$	47,149,034 \$	54,374,999 \$	58,639,463 \$	58,710,670 \$	58,737,088 \$	58,71
	Total Unfunded Water CIP		\$	9,292,150 \$	16,751,515 \$	35,784,754 \$	43,549,244 \$	47,149,034 \$	54,374,999 \$	58,639,463 \$	58,710,670 \$	58,737,088 \$	58,7
	Functionalization Dollars												
	Treatment		s	· s	. s	. \$. s	. s	- s	. \$	· s	. \$	
	Distribution		•	9,292,150	16,751,515	35,784,754	43,549,244	47,149,034	54,374,999	58,639,463	58,710,670	58,737,088	58,71
	Administration											,,,,	,
	Customer												
	Total			9,292,150	16,751,515	35,784,754	43,549,244	47,149,034	54,374,999	58,639,463	58,710,670	58,737,088	58,7

Test Year 2018							WATE	RWASTEWATE	Y OF CELINA ER COST OF SE	RVICE MODE	L			
	Depreciable Lifespan	Year in Service	Total CIP/ Project		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
	шооран													
STEWATER Utility UNFUNDED Capital Im	arayamant Dian													
STEWATER Utility - UNFONDED Capital IIII	orovement rian			Annu	al Capital Expend	ditures								
TEWATER CIP - Gurrent Dollars														
towater Treatment														
Downtown WWTP Upgrade to .95 MGD	40	1960	\$ 13,700,000	5	8,700,000 \$	4,000,000 \$	1,000,000 \$. \$		- \$	- 5	- \$	- s	
WWTP 2 MGD	40	1960	1,000,000				1,000,000				-			
WWTP 2 MGD	40	1960	11,000,000					2,000,000	9,000,000					
WWTP 3 MGD	40	1960	1,000,000					a market	1,000,000	6,000,000	6,000,000	14-11		
Mustang WWTP Shared Cost	40	2017	1,000,000					1,000,000		0,000,000	0,000,000			
Future Project	40		•				12				The party of			
Future Project	40									•				
Future Project Future Project	40 40													
Future Project	40								1996					
Future Project	40													
Future Project	40		•		7		1		***					
Future Project	40				-									
Future Project Total WW Treatment	40		\$ 39,700,000	\$	8,700,000 \$	4,000,000 \$	2,000,000 \$	3,000,000 \$	10,000,000 \$	6,000,000 \$	6,000,000 \$	- 1		
Pender Collection														
Ownsby Parkway Sewer	40	2019	s 2,900,000	S	. s	. 5	. 5	2,900,000 S			2 5	· s		
Downtown WW Improvements	40	2018-2027	5,250,000		450,000		600,000	600,000	600,000	600,000	600,000	600,000	600,000	60
Downtown Rehab Sewer	40	2020	500,000		500,000	1000				with the man				
Bus 289 Sewer line	40	2021	3,000,000					3,000,000		the state of				
8" and 10" line to replace Shawnee Trail No. 1 LS 10" and 12" line adding capacity for Chalk	40	2020 2020	1,172,000 915,000				1,172,000 915,000							
18" line adding capacity for Downtown	40	2022	3,066,000		A Townson	0 -	313,000		3,066,000					
15" line along FM 455	40	2022	734,000					734,000						
12" line to replace Carter Ranch LS	40	2020	1,500,000						1,500,000		-		10000	
30", 36", 42", 60" interceptor from Downtowm to WWTP	40	2024-2027	20,000,000			•					5,000,000	5,000,000	5,000,000	5,0
21" line from Daltas Pkwy to Preston Construct 15"- 30" interceptor Doe Branch to CR 51	40	2022	5,000,000 6,000,000							2,500,000	2,500,000	6,000,000		
Construct 10" - 21" Interceptor Doe Branch to CR 51	40	2023	3,200,000			The same						0,000,000	3,200,000	
Future Project	40		-,,						1					
Future Project	40						220							
Future Project	40									1.				
Future Project Future Project	40		:											
Total WW Collection	40		\$ 63,237,000	\$	950,000 \$. 5	2,687,000 \$	7,234,000 \$	5,166,000 \$	3,100,000 \$	8,100,000 \$	11,600,000 \$	8,800,000	\$ 5,6
Total Unfunded Wastewater CIP			\$ 92,937,000	\$	9,650,000 \$	4,000,000 s	4,687,000 \$	10,234,000 \$	15,166,000 \$	9,100,000 \$	14,100,000 \$	11,600,000 \$	8,800,000	\$ 5,6
Summary														
Dollars														
Treatment			\$ 39,700,000	S	8,700,000 S	4,000,000 \$	2,000,000 \$		10,000,000	6,000,000 S	0,000,000			•
Collection			53,237,000		950,000	•	2,687,000	7,234,000	5,166,000	3,100,000	8,100,000	11,600,000	8,800,000	5,6
					-			-					-	
Administration					1,000	100			1.2	12				
Administration Customer Reclaimed Water			:		:	:		:	:	:		:	:	



	Test Year					WAT			OF CELINA COST OF S	ERVICE MODE	L				
	2018		1 2018	2 2019	3 202	1	4 2021		5 2022	6 2023	7 2024		8 2025	9 2026	10 2027
		CHICAGO CON CONTRACTOR	2010	2010			2021			2020	LULT		2020	2020	2021
VASTE	WATER Utility UNFUNDED Capital Improv														
	on one of the one	Annua	Depreciation	Expense											
(0.000-10)	ATER CIP - Current Dollars														
VAS IEW	ATER CIP - Current Dollars														
	ar Treatment ntown WWTP Upgrade to .95 MGD		247.500	247 500											
	TP 2 MGD	\$	217,500 \$	317,500		42,500 \$	342,500 25,000	5	342,500 S				342,500 S	342,500 \$	342,
	TP 2 MGD		-	•		25,000	50,000		25,000	25,000	25,00		25,000	25,000	25,0
	TP 3 MGD		•						25,000	275,000 25,000	275,00 25.00		275,000	275,000	275,0
	TP 3 MGD		-						25,000	150.000	300.00		25,000 300,000	25,000 300,000	25,1 300,0
	ang WWTP Shared Cost						25,000		25,000	25,000	25,00		25,000	25,000	25,1
	re Project						20,000		23,000	25,000	25,00	0	25,000	25,000	25,
	re Project														
	re Project												•	-	
	re Project		-										•		
	re Project												•		
	re Project		-												
Futur	re Project														
	re Project														
	re Project														
	WW Treatment	3	217,500	317,500	3 3	67,500 \$	442,500	\$	692,500	842,500	\$ 992.50	0 5	992,500 \$	992,500 \$	992,
Own	er Collection sby Parkway Sewer	s	. :		s	. s			72,500	72,500	\$ 72,50	0 \$	72,500 S	72,500 \$	72,
	ntown WW Improvements		11,250	11,250		26,250	41,250		56,250	71,250	86,25	0	101,250	116,250	131,
	ntown Rehab Sewer		12,500	12,500		12,500	12,500		12,500	12,500	12,50	0	12,500	12,500	12
	289 Sewer line						75,000		75,000	75,000	75,00	0	75,000	75,000	75
	nd 10" line to replace Shawnee Trail No. 1 LS		-			29,300	29,300		29,300	29,300	29,30	0	29,300	29,300	29
	and 12" line adding capacity for Chalk					22,875	22,875		22,875	22,875	22,87	5	22,875	22,875	22
	ine adding capacity for Downtown								76,650	76,650	76,65	0	76,650	76,650	76
	ine along FM 455		-				18,350		18,350	16,350	18,35		18,350	18,350	18
	ine to replace Carter Ranch LS					-	-		37,500	37,500	37,50	0	37,500	37,500	37
	36", 42", 60" Interceptor from Downtown to WWTP		-				-			-	125,00	0	250,000	375,000	500
	ine from Dallas Pkwy to Preston		-				-		-	62,500	125,00	0	125,000	125,000	125
	struct 15"- 30" interceptor Doe Branch to CR 51		-				-						150,000	150,000	150
	struct 10" - 21" interceptor Dee Branch to CR 83		-				-						•	80,000	80
	re Project		-												
	re Project								•				•		
	re Project		-							-					
	re Project		-				•		-				-		
	re Project		<u> </u>	·		· -				•			· _		
Total	al WW Collection	\$	23,750	23,750	\$	90,925 \$	271,775	\$	400,925	478,425	\$ 680,92	5 \$	970,925 \$	1,190,925	1,330
Tota	al Unfunded Wastewater CIP	\$	241,250	341,260	\$	158,425 \$	714,275	\$	1,093,425	1,320,925	\$ 1,673,42	5 \$	1,963,425 \$	2,163,425	2,323
	nmary														
Dolla															
	alment	\$	217,500			367,500 \$			692,500				992,500 S	992,500 \$	
	ection		23,750	23,750		90,925	271,775		400,925	478,425	680,9	25	970,925	1,190,925	1,330
	ninistration		-				-		•				-		
Cust	tomer		-			-	-						-		
	laimed Water	3	241,250	341,250	1	458,425 \$	714.275	5	1.093.425	\$ 1,320,925	\$ 1,673,4		1,963,425 \$	2,183,425	2,323.

Test Year 2018				WA		Y OF CELINA ER COST OF	SERVICE MODEL				
2016		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
STEWATER Utility UNFUNDED Capital Improv											
	Total /	Accumulated De	preciation								
TEWATER CIP - Current Dollars											
towater Treatment											
Downtown WWTP Upgrade to .95 MGD	\$	217,500 \$	535,000	s 877,500 S	1,220,000 \$	1,562,500	\$ 1,905,000 S	2,247,500 S	2,590,000	\$ 2,932,500	\$ 3,275,0
WWTP 2 MGD		-		25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,0
WWTP 2 MGD					50,000	325,000	600,000	875,000	1,150,000	1,425,000	1,700,0
WWTP 3 MGD			-	•	-	25,000	50,000	75,000	100,000	125,000	150.
WWTP 3 MGD Mustang WWTP Shared Cost		•	•	•	25,000	50,000	150,000 75,000	100,000	750,000 125,000	1,050,000	1,350,
Future Project					25,000	50,000	75,000	100,000	125,000	150,000	175
Future Project											
Future Project			-								
Future Project			-								
Future Project			-	•	-						
Future Project			-	-		•					
Future Project			-	-	•	•	•	-			
Future Project		•	•	•	-	•	•	•	•	-	
Futuro Project Total WW Treatment	3	217,500 \$	535,000	\$ 902,500 \$	1,345,000 \$	2,037,500	\$ 2,880,000 \$	3,872,500 \$	4,865,000	\$ 5,857,500	\$ 6,850
Downtown Rehab Sewer Blus 289 Sewer Inc 8" and 10" line to replace Shawnee Trai No. 1 LS 10" and 12" line adding capacity for Chalk 16" line adding capacity for Downtown 15" line along FM 455 12" line to replace Carter Ranch LS		12,500	25,000 - - - - - - -	37,500 - 29,300 22,875 - -	50,000 75,000 58,600 45,750 - 18,350	62,500 150,000 87,900 68,625 76,650 36,700 37,500	75,000 225,000 117,200 91,500 153,300 55,050 75,000	67,500 300,000 146,500 114,375 229,950 73,400 112,500 125,000 187,500	100,000 375,000 175,800 137,250 306,600 91,750 150,000 375,000	750,000 437,500	1,250 562
30", 30", 42", 60" Interceptor from Downtown to WWTP 21"line from Dalba Plavy to Preston Construct 15"- 30" Interceptor Doe Branch to CR 51 Construct 10" - 21" interceptor Doe Branch to CR 63 Future Project Future Project		:	:	:			:		150,000	300,000 80,000 -	450, 160,
21" line from Dallas Pkwy to Preston Construct 15": 30" intoteoptor Doe Branch to CR 51 Construct 10" - 21" interceptor Doe Branch to CR 83 Future Project Future Project Future Project			:						-		
21" line from Dalias Pkwy to Preston Construct 10" - 30" interceptor Doe Branch to CR 51 Construct 10" - 21" interceptor Doe Branch to CR 63 Future Project Future Project		:	:	:					-		
21" line from Dallas Pkwy to Preston Construct 15": 30" instreeptor Doe Branch to CR 51 Construct 10" - 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project	· -	23,760 \$	47,500	\$ 138,425	\$ 410,200 \$	811,125			:	80,000	160
2.1" fac from Dallas Pkwy to Preston Construct 15"- 30" interceptor Doe Branch to CR 51 Construct 10"- 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project Future Project Future Project	;	23,750 \$		\$ 138,425		811,125	\$ 1,289,550 \$	1,970,475	2,941,400	\$0,000 - - - - \$ 4,132,326	\$ 5,463
21" fac from Dallas Pkwy to Preston Construct 15"- 30" interceptor Doe Branch to CR 51 Construct 10"- 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project Future Project Total WW Collection Total Unfunded Wastewater CIP Summary							\$ 1,289,550 \$	1,970,475	2,941,400	\$0,000 - - - - \$ 4,132,326	\$ 5,463
21" Ine from Dallas Pkwy to Preston Construct 15": 30" intoteoptor Doe Branch to CR 51 Construct 10": 21" interceptor Doe Branch to CR 83 Future Project Future Project Future Project Future Project Total WW Collection Total Unfunded Wastewater CIP Summary Dollars	•	241,250 \$	582,500	\$ 1,040,925	\$ 1,755,200 \$	2,848,625	\$ 1,289,550 \$ \$ 4,169,550 \$	1,970,475	2,941,400 5 7,806,400	\$0,000 - - - - - \$ 4,132,325 \$ 9,989,825	\$ 5,463 \$ 12,313
2.1" fac from Dallas Pkwy to Precton Construct 15"- 30" interceptor Doe Branch to CR 51 Construct 10"- 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project Total WW Collection Total Unfunded Wastewater CIP Summary Dollars Treatment		241,250 \$	582,500 535,000	\$ 1,040,925 : \$ 902,500 :	\$ 1,755,200 \$ \$ 1,345,000 \$	2,848,625 2,037,500	\$ 1,289,650 \$ \$ 4,169,650 \$ \$ 2,880,000 \$	1,970,475	2,941,400 7,806,400	\$ 4,132,325 \$ 9,989,825 \$ 5,857,500	\$ 5,463 \$ 12,313 \$ 6,850
21" Ine from Dallas Pkwy to Preston Construct 15": 30" intraceptor Doe Branch to CR 51 Construct 10" - 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project Future Project Total WW Collection Total Unfunded Wastewater CIP Summary Dollars Treatment Collection		241,250 \$	582,500	\$ 1,040,925	\$ 1,755,200 \$	2,848,625	\$ 1,289,550 \$ \$ 4,169,550 \$	1,970,475	2,941,400 5 7,806,400	\$ 4,132,325 \$ 9,989,825 \$ 5,857,500	\$ 5,463 \$ 12,313 \$ 6,850
2.1" fac from Dallas Pkwy to Prection Construct 15"- 30" interceptor Doe Branch to CR 51 Construct 10"- 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project Total WW Collection Total Unfunded Wastewater CIP Summary Dollars Treatment Collection Administration		241,250 \$	582,500 535,000	\$ 1,040,925 : \$ 902,500 :	\$ 1,755,200 \$ \$ 1,345,000 \$	2,848,625 2,037,500	\$ 1,289,650 \$ \$ 4,169,650 \$ \$ 2,880,000 \$	1,970,475	2,941,400 7,806,400	\$ 4,132,325 \$ 9,989,825 \$ 5,857,500	\$ 5,463 \$ 12,313 \$ 6,850
21" Ine from Dallas Pkwy to Preston Construct 15": 30" intraceptor Doe Branch to CR 51 Construct 10" - 21" interceptor Doe Branch to CR 63 Future Project Future Project Future Project Future Project Future Project Total WW Collection Total Unfunded Wastewater CIP Summary Dollars Treatment Collection		241,250 \$	582,500 535,000	\$ 1,040,925 : \$ 902,500 :	\$ 1,755,200 \$ \$ 1,345,000 \$	2,848,625 2,037,500	\$ 1,289,650 \$ \$ 4,169,650 \$ \$ 2,880,000 \$	1,970,475	2,941,400 7,806,400	\$ 4,132,325 \$ 9,989,825 \$ 5,857,500	\$ 5,463 \$ 12,313 \$ 6,850

	Test Year				WAT	CITY OF CE	ELINA ER COST OF SE	RVICE MODEL				
	2018		1 2018	2 2019	3 2020	4 2021	5 2022	6 2023	7 2024	8 2025	9 2026	10 2027
VAS	STEWATER Utility UNFUNDED Capital Improv											
,,,,	727772X Guilly Gill Gill 22 Capital Impro-	Net R	ate Base									
AST	TEWATER CIP - Current Dollars											
land.	owator Treatment											
	Downtown WWTP Upgrade to .95 MGD	S	8.482.500 S	12,165,000 \$	12.822.500 S	12.480,000 S	12.137,500 S	11,795,000 S	11,452,500 S	11,110,000 S	10,767,500 \$	10,425,0
	WWTP 2 MGD				975,000	950,000	925,000	900,000	875,000	850,000	825,000	800,
1	WWTP 2 MGD			-		1,950,000	10,675,000	10,400,000	10,125,000	9,850,000	9,575,000	9,300,0
1	WWTP 3 MGD			-			975,000	950,000	925,000	900,000	875,000	850,0
1	WWTP 3 MGD			-				5,850,000	11,550,000	11,250,000	10,950,000	10,650,0
	Mustang WWTP Shared Cost					975,000	950,000	925,000	900,000	875,000	850,000	825,
	Future Project		-	-	-				•	-		
	Future Project										-	
	Future Project		-	-			-			-	-	
	Future Project						-	-		-		
	Future Project		-	-	•	•	-		•	-	-	
	Future Project		-		-				•		-	
	Future Project		-		-	•	•		-	•	•	
	Future Project		-					-	-	•	•	
	Future Project	-	<u> </u>	<u> </u>	<u> </u>	· -	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
	Total WW Treatment	\$	8,482,500 \$	12,165,000 \$	13,797,500 \$	16,355,000 \$	25,662,500 \$	30,820,000 \$	35,827,500 \$	34,835,000 \$	33,842,500 \$	32,850,0
1751	ewater Collection											
	Ownsby Parkway Sewer	S	- S	- S	· \$	2,827,500 S	2,755,000 S	2,682,500 \$	2,610,000 S	2,537,500 S	2,465,000 \$	2,392,
	Downtown WW Improvements		438,750	427,500	1,001,250	1,560,000	2,103,750	2,632,500	3,146,250	3,645,000	4,128,750	4,597.
	Downtown Rehab Sewer		487,500	475,000	462,500	450,000	437,500	425,000	412,500	400,000	387,500	375,
	Bus 289 Sewer line		407,500	47 5,000	402,000	2,925,000	2,850,000	2,775,000	2,700,000	2,625,000	2.550.000	2,475.
	8" and 10" line to replace Shawnee Trail No. 1 LS				1,142,700	1,113,400	1,084,100	1,054,800	1.025.500	996.200	966,900	937
	10" and 12" line adding capacity for Chalk				892,125	869,250	846,375	823,500	800,625	777,750	754.875	732
	18" line adding capacity for Downtown				002,120	000,200	2,989,350	2,912,700	2,836,050	2,759,400	2,682,750	2.606
	15" line along FM 455					715,650	697,300	678,950	660,600	642,250	623,900	605
	12" line to replace Carter Ranch LS					. 10,000	1,462,500	1,425,000	1,387,500	1,350,000	1,312,500	1,275
	30", 36", 42", 60" Interceptor from Downtowm to WWTP		•				1,402,500	1,425,000	4,875,000	9,625,000	14,250,000	18,750
	21" line from Dallas Pkwy to Preston		•	•	•			2,437,500	4,812,500	4,687,500	4,562,500	4,437
	Construct 15"- 30" interceptor Doe Branch to CR 51		•	•	•			2,437,300	4,012,500	5,850,000	5,700,000	5,550
	Construct 10" - 21" interceptor Dee Branch to CR 83		•	•	-	•		•	•	3,830,000	3,120,000	3,040
			•	•	•	•	•		-	•	3,120,000	3,040
	Future Project		-	•	•	•	•	•	•		-	
	Future Project			•	-	•	•	•	•	•	•	
	Future Project		•	•	-	•	•	•	-	•	•	
	Future Project		•		•	•	•	•	•	•	•	
	Futuro Project	5	926,250 \$	902,500	3,498,575 \$	10,460,800 \$	15,225,875 \$	17,847,450 \$	25,266,525 \$	35,895,600 \$	43,504,675 \$	47,773
	Total WW Collection	,	926,250 \$	902,500	3,490,575 \$	10,460,800 \$	15,225,075	17,047,450	23,260,320 \$	35,655,600 \$	43,504,675	47,773
	Total Unfunded Wastewater CIP	\$	9,408,750 \$	13,067,500	17,296,075 \$	26,815,800 \$	40,888,375 \$	48,667,450 \$	61,094,025 \$	70,730,600 S	77,347,175 \$	80,623
	Summary											
	Dolars											
	Treatment	s	8,482,500 S	12,165,000	13,797,500 \$	16,355,000 \$	25,662,500 \$	30,820,000 S	35,827,500 S	34,835,000 \$	33,842,500 S	32,850
	Treatment Collection	9	926,250	902,500	3,498,575	10,460,800	15,225,875	17,847,450	25,266,525	35,895,600	43,504,675	47,773
			920,230	302,300	3,400,373	10,400,000	10,220,070	,,,,,,,,,	20,200,020			
	Administration		Č.		•	•	•	•	-			
	Customer		•									
	Reclaimed Water				-							
	Total	5	9,408,750 \$	13,067,500	17,296,075 \$	26,815,800	40,888,375	48,667,450 \$	61,094,025 \$	70,730,600 \$	77,347,175 \$	80,623

DVJ Testimony Schedules

NARIO: 2020 06 08 DVJ Rebuttal Testimony Scen I											
		Net Budget		,	Treatment	Distribu	tion	Admin		Customer Billing	
	Art Contract									-	
1	Operating & Maintenance										
	Personnel Svcs	\$	860,891	\$	-	\$ 74	2,609 \$	-	\$	118,282	
	Contractual		26,149		-	2	0,000	-		6,149	
	Materials & Supplies		658,400		-	65	8,400	-		-	
	Operations		164,509		16,000	13	9,000	-		9,509	
	Utilities		237,864		-	22	7,499	-		10,365	
	Administration		80,318		-		-	39,35	0	40,968	
	Upper Trinity Regional Water District- Water	2,	111,200		2,111,200					-	
	Total Operating & Maintenance	4,	139,331		2,127,200	1,78	7,508	39,35	0	185,273	
2	Transfers		359,415		-		•	359,41	5	-	
3	Capital Outlays		181,823		-	18	1,823	-		-	
	CASH Basis										
	Operating & Maintenance	4,	139,331		2,127,200	1,78	7,508	39,35	0	185,273	
	Transfers		359,415		-		_	359,4	5		
	Capital Outlays		181,823		-	18	1,823	-		-	
	UTILITY Basis										
	Operating & Maintenance	4,	139,331		2,127,200	1,78	7,508	39,35	50	185,273	
	Transfers		359,415		-		-	359,4	15	-	
	Capital Outlays		-				-	_		_	

Cl	TY OF CELINA Scenario: 2020	06 08 DVJ Reb	uttal Teetimon	(Scan I	
	Ocenano. 2020	7 00 00 D 40 Neb	attar resumon	Cent	
	Forecast Operat	ing Expense	s, Transfers	and Capital	Outlays
		2018	2019	2020	2021
	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	,				
44	CASH Basis				
***** # <i>*</i>	aterioria errassande estre en processa des de 				
1	Operating Expenses	\$ 4,139,331	\$ 4,943,924	\$ 5,513,776	\$ 5,959,027
2	Transfers	359,415	370,198	381,304	392,743
3	Capital Outlays	181,823	181,823	181,823	181,823
	Total	4,680,570	5,495,944	6,076,903	6,533,593
	SUTILITY Basis				
minii	W,O IIIII II DUOIDE				
1	Operating Expenses	4,139,331	4,943,924	5,513,776	5,959,027
2	Transfers	359,415	370,198	381,304	392,743
_	Capital Outlays	-			
3		4,498,747	5,314,121	5,895,080	6,351,770

				stimony Scen				
		4 Cur	rent	Debt Servi	ice			
	2	2018		2019		2020		2021
WATER Utility								
SH BASIS Principal and	Interes	st						
Series 2004	\$	19,110	\$	19,227	\$	19,110	\$	19,153
Series 2007		153,917		156,069		37,878		-
Series 2007		166,058		148,080		152,219		97,979
Series 2012		49,600		49,000		48,100		52,200
Series 2012		318,781		333,366		331,335		332,434
Series 2014		41,456		41,322		119,238		152,376
Series 2014A		14,421		14,240		14,060		71,209
Series 2015		153,277		153,946		154,383		111,133
Series 2016		140,575		144,208		143,860		139,647
Series 2017		221,439	_	225,930	_	228,496	_	227,490
Total		1,278,633		1,285,388		1,248,679		1,203,620
ILITY BASIS - Interest								
Series 2004				2		14		
Series 2007		-		(40)				
Series 2007		-						-
Series 2012		12						-
Series 2012				-		-		
Series 2014		15		100) =		1 10
Series 2014A		7				1 1 1		
Series 2015		4		-				
Series 2016						-		
Series 2017			_		_		_	
Total				-		-		

Date: 6/5/2020 DRAFT - subject to revision

		WATER		TY OF CELIN	NA ROVEMENT	PLAN					
	Total	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
WATER CIP Current Dollars											
CRPS Improvements	\$ 5,500,000	\$ 2,700,000 \$	2,800,000	\$ -	\$ -	\$ -	\$ -	s -	s - s		\$ -
CRPS & Downtown Pump Station - Phase 1	4,500,000	2,500,000	2,000,000	-	-	-	-	-	-	-	-
Downtown Water Improvements	5,250,000	450,000	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Coit Rd 2 MGD Water Tower Construction	3,880,410	3,880,410	-	-	-	-					
Preston Road Water Line	1,000,000	-	-	1,000,000	-	-	-	-		-	
Frontier Pkwy water line	-			-	-	-	-	-			-
Pressure Plane Modification	175,000	-	175,000	-	-						
Discharge Line from CRPS to RR	1,360,000		1,360,000	-		-			-		
30" and 36" Discharge Line from RR to DTPS	960,000		960,000	-		-	-	-			-
30" and 24" Parallel Line from DTPS to Sunset	600,000		600,000	-		-	_				-
30" and 24" Parallel Line from CRPS to Sunset	-	-	-	-	-		-		-		
30" and 36" Discharge Line from RR to DTPS	7,019,000		-	7,019,000			-				
30" and 24" Parallel Line from DTPS to Sunset	3,086,000			3,086,000	-					-	-
30" and 24" Discharge Line from RR to DTPS	4,940,000		-	4,940,000	-						
Business 289 12" line	3,000,000		-	3,000,000		-					-
New 6 MG GST at CRPS	1,350,000	-	-	-	1,350,000	-	-			-	-
New 6 MG GST at CRPS	7,000,000		-	-	7,000,000		-			-	-
18" line on Glendenning (CR 55) form RR to Preston	1,000,000		-			1,000,000		-			
18" and 24" lines along Legacy Drive	3,353,000		-	-	-	-	3,353,000	-			-
24" Line to increase capacity in the Low pressure plane	5,340,000		-	-	-	-		5,340,000		-	-
18" and 24" to Morgan Lakes	4,800,000		-	-		-	4,800,000				
SCADA Improvements	350,000		-	350,000	-			-			
12" line along Settlers Ridge	3,308,000	-	-	-		3,308,000					
Total	71,346,000	9,530,410	7,895,000	19,995,000	8,950,000	4,908,000	8,753,000	5,940,000	1,791,530	1,791,530	1,791,530
Forecast Water Bond Issues	69,000,000	18,000,000		30,000,000	22232	13,000,000	Market	6,000,000		2,000,000	

46,370,410

		5 Fu	ture	Debt Service	ce		
	2	018		2019	and the state of t	2020	2021
WATER Utili	ty						
H BASIS Principa	I and Interes	t					
2018	\$	-	\$	1,187,714	\$	1,187,714 \$	1,187,714
2019		-		-		-	-
2020		-		-		-	1,979,524
2021		-		-		-	-
2022		-		-		-	-
2023		-		-		-	-
2024		-		-		-	-
2025		-		-		-	-
2026		-	_	-	_		-
Total				1,187,714		1,187,714	3,167,239
ITY BASIS Intere	st		B				
2018		-					-
2019		-		14			
2020		-		-			100000
2021		-					
2022		-					
2023		(4)					
2024		-					The second
2025		-		1		THE STREET	A second
2026	-				_		
Total				-			

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	Contraction of the Contraction o		2018		2019		2020		2021
1	4.4								
6	Depreciation Expense	•	504.007		004.040		004 000		
	Existing Assets CIP	\$	594,267 238,260	\$	834,843 435,635	Þ	821,883 961,760	2	801,023 1,185,510
	Total		832,527		1,270,478	_	1,783,643	_	1,986,533
7	Return								
•	Rate Base – Existing	\$	37,241,381	\$	36,472,669	S	35,697,623	\$	34,933,196
	Rate Base CIP		9,292,150		16,751,515		35,784,754	_	43,549,244
	Rate Base Total		46,533,531		53,224,183		71,482,377		78,482,440
	Rate of Return		8.7%		8.7%		8.7%		8.7%
	Total Return	\$	4,065,503	\$	4,650,047	\$	6,245,214	\$	6,856,789
SH BAS	SIS								
6	Depreciation Expense		-		-		-		-
7	Return		-		-		-		-
LITY B	ASIS								
6	Depreciation Expense		832,527		1,270,478		1,783,643		1,986,533
7	Return		4,065,503		4,650,047		6,245,214		6,856,789

CITY OF CELINA

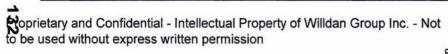
Scenario:

2020 06 08 DVJ Rebuttal Testimony Scen I

		Weighte	d C	ost of De	bt 2	018		
Source: 2017 CAFR Bond Issue	FY 2017 Ending		C	Due in One Year		FY 2018 Ending	Interest Rate	Weighted Interest
CO Series 2004	\$	261,425	\$	17,110	\$	244,315	4.81%	0.04%
GO Series 2007		769,570		216,780		552,790	4.13%	0.07%
CO Series 2007		495,000		215,000		280,000	3.10%	0.03%
GO Series 2012		2,590,000		405,000		2,185,000	2.50%	0.17%
CO Series 2012		575,000		30,000		545,000	3.00%	0.05%
CO Series 2014		2,300,000		15,000		2,285,000	3.00%	0.21%
CO Series 2014A		1,625,000		95,000		1,530,000	2.65%	0.12%
CO Series 2015		12,880,000		275,000		12,605,000	3.50%	1.35%
CO Series 2016		7,485,000		70,000		7,415,000	3.00%	0.68%
CO Series 2017		5,110,000		180,000		4,930,000	2.75%	0.42%
Total Oustanding Debt		34,090,995		1,518,890		32,572,105		3.14%

	Weigh	ited Cost of Ca	pital
Capital Structure Component	\$\$	Cost of Capital	Weighted %
Outstanding Debt	32,572,105	3.14%	1.16%
Equity (Rate Base less Debt)	55,870,828	12.00%	<u>7.58%</u>
Total	88,442,933		8.74%

Scer	nario:	2020 06	08 DVJ Rebuttal Tes	timony S	cen I						
	Total Cost	of Service	ce and Net Rever	nue Rec	uirement to	be	Raised from	Rat	tes		
			r Period Total		2018		2019		2020		2021
WAT	TER Utility										
ASH B	ASIS										
1	Operating Expenses	\$	20,556,058	\$	4,139,331	\$	4,943,924	S	5,513,776	\$	5,959,027
2	Transfers	•	1,503,659	•	359,415	*	370,198	•	381,304	Ψ	392,743
3	Capital Outlays		727,292		181,823		181,823		181,823		181,823
4	Current Debt Service		5,016,320		1,278,633		1,285,388		1,248,679		1,203,620
5	Future Debt Service		5,542,668		-		1,187,714		1,187,714		3,167,239
6	Depreciation Expense		-		-		-		-		-
7	Return		-						-		_
	Cost of Service		33,345,997		5,959,203		7,969,047		8,513,296		10,904,451
	Less Non-Rate Revenues		(6,509,298)		(1,675,083)		(1,675,083)		(1,793,131)		(1,366,001)
	Net Revenue Requirement		26,836,699		4,284,120		6,293,965		6,720,165		9,538,450
JTILITY	BASIS	12/15/19/2									
1	Operating Expenses	\$	20,556,058	\$	4,139,331	\$	4,943,924	\$	5,513,776	\$	5,959,027
2	Transfers		1,503,659	•	359,415		370,198		381,304	•	392,743
3	Capital Outlays		-		-		-		-		-
4	Current Debt Service		-		-		-		-		-
5	Future Debt Service		-		-		-		-		-
6	Depreciation Expense		5,873,181		832,527		1,270,478		1,783,643		1,986,533
7	Return	_	21,817,553	_	4,065,503		4,650,047		6,245,214	_	6,856,789
	Cost of Service		49,750,452		9,396,777		11,234,647		13,923,937		15,195,092
	Percent Greater than Cash Basis		49.2%		57.7%		41.0%		63.6%		39.3%
	Less Non-Rate Revenues		(6,509,298)		(1,675,083)		(1,675,083)		(1,793,131)		(1,366,001
	Net Revenue Requirement		43,241,154		7,721,694		9,559,564		12,130,805		13,829,091
	Percent Greater than Cash Basis		61.1%		80.2%		51.9%		80.5%		45.0%





	Scenario:	2020 06	08 DVJ Rebu	ttal T	estimony Sce	n I			
		let Reveni	e Requiremen	t C	outside City C	ustor	mers		
500			2018		2019		2020	N MARKET	2021
	UTILITY Basis								
	Total Mater System Bayes Bay			1					
	Total Water System Revenue Rec Operating Expenses	uirement S	4,139,331		4,943,924	•	5,513,776	•	5,959,027
2	Transfers	•	359.415	Φ	370,198	Ф	381,304	4	392,743
3	Capital Outlays		303,410		370,130		501,504		332,740
1	Current Debt Service								-
;	Future Debt Service		-				-		-
;	Depreciation Expense		832,527		1,270,478		1,783,643		1,986,533
	Return		4,065,503		4,650,047		6,245,214		6,856,789
	Cost of Service		9,396,777		11,234,647		13,923,937		15,195,092
	Less Non-Rate Revenues		(1,675,083)		(1,675,083)		(1,793,131)		(1,366,001
	Net Revenue Requirement		7,721,694		9,559,564		12,130,805		13,829,091
	Cost Classification Total								
	Total								
	Base		65.29%		65.30%		65.47%		65.489
	Max Day/Extra Capacity		32.65%		32.65%		32.73%		32.749
	Customer Billing		2.06%		2.04%		1.80%		1.789
	Sub-Total		100.00%		100.00%		100.00%		100.009
	Base	\$	5,041,800	\$	6,242,822	\$	7,942,000	\$	9,054,911
	Max Day/Extra Capacity		2,520,900 158,993		3,121,411 195,330		3,971,000		4,527,456
	Customer Billing Total	-	7,721,694		9,559,564	-	217,806 12,130,805		246,724 13,829,091
1	Residential Outside Allocation Factor								
	Base		18.72%		18.72%		18.72%		18.729
	Max Day/Extra Capacity		16.94%		16.94%		16.94%		16.94%
	Customer Billing		23.78%		23.78%		23.78%		23.789
	Revenue Requirement								
	Base	\$	943,652	\$	1,168,442	\$	1,486,470	\$	1,694,769
	Max Day/Extra Capacity		427,140		528,890		672,844		767,130
	Customer Billing Total		37,812 1,408,604		46,453 1,743,786	10000	51,798 2,211,113		58,676 2,520,574
2	Commercial Outside								
_									
	Allocation Factor Base		4.18%		4.18%		4.18%		4.18%
	Max Day/Extra Capacity		14.08%		14.08%		14.08%		14.08%
	Customer Billing		0.54%		0.54%		0.54%		0.54%
	Revenue Requirement								
	Base	s	39,448	\$	48,845	8	62,139	\$	70,847
	Max Day/Extra Capacity	4	60,132	4	74,456	•	94,722	•	107,995
	Customer Billing		204		251		280		317
	Total	aday Par	99,784		123,552		157,141		179,159
	Total Outside City Customers								
	Revenue Requirement								
	Base	\$	983,100	\$	1,217,287	\$	1,548,609	\$	1,765,616
	Dase		500,.00	*					
	Max Day/Extra Capacity		487,272		603,346		767,566		875,125
			487,272 38,016		603,346 46,704		52,078		875,125 58,993

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12876	Not Pov	enue P	equirement -	Inci	de City Cue	tome	rs	NEW STATE	
	Net Kev	chae K	2018	- 11131	2019	Come	2020		2021
	CASH Basis								
	Total Water System Revenue Requireme	nt							
	Total Revenue Requirement Cash Basis								
	Base	\$	2,760,915	\$	4,077,511	\$	4,346,581	\$	6,203,852
	Max Day/Extra Capacity		1,380,458		2,038,756		2,173,290		3,101,926
	Customer		142,747		177,698		200,294		232,671
	Total		4,284,120		6,293,965		6,720,165		9,538,450
	Less Outside Customers Utility Basis								
	Base	\$	983,100	\$	1,217,287	\$	1,548,609	\$	1,765,616
	Max Day/Extra Capacity		487,272		603,346		767,566		875,125
	Customer Total	***************************************	38,016 1,508,388		46,704 1,867,338	***************************************	52,078 2,368,253	•	58,993 2,699,733
			,,		,,		1		
	Net Inside City Revenue Requirement Base	\$	1,777,816	•	2,860,224	\$	2,797,971	2	4,438,237
	Max Day/Extra Capacity	Ф	893.186	Ψ	1,435,409	Ψ	1,405,725	9	2,226,802
	Customer		104,731		130,993		148,215		173,679
	Total		2,775,732		4,426,627	-	4,351,912		6,838,717
	Base Max Day/Extra Capacity		74.79%		74.79%		74.79%		
	Max Day/Extra Capacity Customer Revenue Requirement Base	\$	74.27% 93.74% 1,329,584	\$	74.27% 93.74% 2,139,090	\$	74.27% 93.74% 2,092,533	\$	74.27% 93.74% 3,319,247
	Max Day/Extra Capacity Customer Revenue Requirement	\$	74.27% 93.74%	\$	74.27% 93.74%	\$	74.27% 93.74%	\$	74.27% 93.74% 3,319,247 1,653,839
	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity	\$	74.27% 93.74% 1,329,584 663,366	\$	74.27% 93.74% 2,139,090 1,066,074	\$	74.27% 93.74% 2,092,533 1,044,027	\$	74,27% 93,74% 3,319,247 1,653,839 162,812
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer	\$	74.27% 93.74% 1,329,584 663,366 98,178	\$	74.27% 93.74% 2,139,090 1,066,074 122,798	\$	74.27% 93.74% 2,092,533 1,044,027 138,942	\$	74,27% 93,74% 3,319,247 1,653,839 162,812
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor	\$	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129	\$	74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962	\$	74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503	\$	74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base	\$	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129	\$	74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962	\$	74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503	\$	25.21%
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor	\$	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129	\$	74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962	\$	74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503	\$	74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer	\$	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73%	\$	74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73%	\$	74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503	\$	74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity	\$	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73% 6.26%		74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73% 6.26%		74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503		74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898 25.21% 25.73% 6.26%
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer Revenue Requirement	esulei di	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73%		74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73%		74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503 25.21% 25.73% 6.26%		74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer Revenue Requirement Revenue Requirement Base	esulei di	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73% 6.26%		74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73% 6.26%		74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503 25.21% 25.73% 6.26%		74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898 25.21% 25.73% 6.26%
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity	esulei di	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73% 6.26% 448,232 229,819		74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73% 6.26% 721,134 369,335		74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503 25.21% 25.73% 6.26% 705,438 361,697		74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898 25.21% 25.73% 6.26% 1,118,990 572,963
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer	esulei di	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73% 6.26% 448,232 229,819 6,552		74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73% 6.26% 721,134 369,335 8,196		74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503 25.21% 25.73% 6.26% 705,438 361,697 9,273		74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898 25.21% 25.73% 6.26% 1,118,990 572,963 10,866
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Customer Customer Revenue Requirement Commercial Inside Allocation Factor Customer Customer Customer Customer Commercial Inside Allocation Factor Customer Cust	esulei di	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73% 6.26% 448,232 229,819 6,552	\$	74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73% 6.26% 721,134 369,335 8,196	\$	74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503 25.21% 25.73% 6.26% 705,438 361,697 9,273	\$	74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898 25.21% 25.73% 6.26% 1,118,990 572,963 10,866
12	Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Commercial Inside Allocation Factor Base Max Day/Extra Capacity Customer Revenue Requirement Base Max Day/Extra Capacity Customer Total Revenue Requirement Total Revenue Requirement	\$	74.27% 93.74% 1,329,584 663,366 98,178 2,091,129 25.21% 25.73% 6.26% 448,232 229,819 6,552 684,604	\$	74.27% 93.74% 2,139,090 1,066,074 122,798 3,327,962 25.21% 25.73% 6.26% 721,134 369,335 8,196 1,098,665	\$	74.27% 93.74% 2,092,533 1,044,027 138,942 3,275,503 25.21% 25.73% 6.26% 705,438 361,697 9,273 1,076,409	\$	74.27% 93.74% 3,319,247 1,653,839 162,812 5,135,898 25.21% 25.73% 6.26% 1,118,990 572,963 10,866 1,702,819

			RATE	PLAN PE	RIOD NET REV	ENUE RI	EQUIREMENT	BY C	USTOMER CLA	ASS	
							F	RATE	PLAN PERIOD		
		Rate	Plan Period Total		Prior 2018		Year 1 2019		Year 2 2020		Year 3 2021
	WATER Utility										
	Residential Customers										
WI1	Residential Inside										
	Net Revenue Requirement before Coverage Average Accounts	\$	13,830,492 4,810	\$	2,091,129 3,611	\$	3,327,962 4,418	\$	3,275,503 5,308	\$	5,135,898 5,901
	Revenue Requirement/Account Per Month	\$	59.91	\$	48.26	\$	62.77	\$	51.43	\$	72.53
W01	Residential Outside										
	Net Revenue Requirement before Coverage Average Accounts	\$	7,884,077 1,612	\$	1,408,604 1,211	\$	1,743,786 1,481	\$	2,211,113 1,779	\$	2,520,574 1,978
	Revenue Requirement/Account Per Month	\$	101.88	\$	96.97	\$	98.11	\$	103.56	\$	106.18
	Percent Greater than Residential Inside		70.0%		100.9%		56.3%		101.4%		46.49

Scenar	rio: 2020 06 08 DVJ Rebuttal Testir	nony ocen		EDIOD	DEVENUES AN	D DEVEN	ILIE DECLIBE	MENT BY CUSTOM	ED CI	1 466
			KAIE PLAN P	EKIOD -	- KEVENUES AN	DKEVEN	allow through the first transfer and the standard and the	RATE PLAN PERIOD	CHARLES AND STREET	LASS
		Rate	Plan Period		Prior		Year 1	Year 2		Year 3
			Total		2018		2019	2020		2021
WATER	UTILITY REVENUES AND REVENUE REQUIREME	NT BY CUST	OMER CLASS							
	Residential Customers									
WI1	Residential Inside									
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	14,986,873 13,830,492	\$	2,679,839 2,091,129	\$	3,355,947 3,327,962	\$ 4,172,699 3,275,503	\$	4,778,388 5,135,898
	Net Revenues Required to Fund Coverage		1,156,382		588,710		27,985	897,196		(357,509
WO1	Residential Outside									
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	7,560,614 7,884,077	\$	1,355,180 1,408,604	\$	1,692,142 1,743,786	\$ 2,103,959 2,211,113	\$	2,409,334 2,520,574
	Net Revenues Required to Fund Coverage		(323,463)		(53,424)		(51,644)	(107,154)		(111,241
	Total Inside City Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	22,866,613 18,392,988	\$	4,084,152 2,775,732	\$	5,121,701 4,426,627	\$ 6,368,192 4,351,912	\$	7,292,569 6,838,717
	Net Revenues Required to Fund Coverage Percent Contributed to Coverage		4,473,625 19.6%		1,308,420 32.0%	-	695,073 13.6%	2,016,280 31.7%	-	453,852 6.2%
	Total Outside City									
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	9,994,696 8,443,711	\$	1,788,654 1,508,388	\$	2,237,680 1,867,338	2,368,253	\$	3,186,097 2,699,733
	Net Revenues Required to Fund Coverage Percent Contributed to Coverage		1,550,984 15.5%		280,266 15.7%		370,342 16.6%	414,012 14.9 %		486,364 15.3 9
	Total Water Utility									
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	32,861,309 26,836,699	\$	5,872,806 4,284,120	\$	7,359,380 6,293,965	\$ 9,150,457 6,720,165	\$	10,478,665 9,538,456
	Net Revenues Required to Fund Coverage Percent Contributed to Coverage		6,024,609 18.3%		1,588,686 27.1%		1,065,416 14.5%	2,430,292 26.6%		940,216 9.0°
	Debt Coverage WATER Only		1.57		2.24		1.43	2.00		1.2

Scenari	0: 2020 06 08 DVJ Rebuttal Testimon			PATE P	I AN PERIOD) W	VATER UTILITY	SLIM	RAADV		
				IVAILI	LAN LINOL				PLAN PERIOD		
		Rate	Plan Period Total		Prior 2018		Year 1 2019		Year 2 2020		Year 3 2021
TOTAL C	OST OF SERVICE AND REVENUE REQUIREME	NT									
CASH Ba	sis Inside City										
	Total Cost of Service	\$	33,345,997	\$	5,959,203	\$	7,969,047	\$	8,513,296	S	10,904,4
	Less Non-Rate Revenues		6,509,298	-	1,675,083	12.	1,675,083		1,793,131		1,366,0
	Net Revenue Requirement		26,836,699		4,284,120		6,293,965		6,720,165		9,538,4
UTILITY	Basis Outside City										
	Total Cost of Service		49,750,452		9,396,777		11,234,647		13,923,937		15,195,0
	Percent Greater than Cash Basis		49.2%		57.7%		41.0%		63.6%		39.
	Less Non-Rate Revenues		6,509,298		1,675,083		1,675,083		1,793,131		1,366,0
	Net Revenue Requirement		43,241,154		7,721,694		9,559,564		12,130,805		13,829,0
			0.4.107						THE RESIDENCE OF THE PARTY OF T		
NET REV	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS		61.1%		80.2%		51.9%		80.5%		45.
NET REV	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage	\$	13,830,492	\$	2,091,129		3,327,962		3,275,503	\$	5,135,8
	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts		13,830,492 4,810		2,091,129 3,611	\$	3,327,962 4,418	\$	3,275,503 5,308		5,135,8 5,9
	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage	\$ 5	13,830,492	\$	2,091,129	\$	3,327,962	\$	3,275,503		5,135,8 5,9
	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside	\$	13,830,492 4,810 59.91	\$	2,091,129 3,611 48.26	\$	3,327,962 4,418 62.77	\$	3,275,503 5,308 51.43	\$	5,135,8 5,9 72.
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage		13,830,492 4,810 59.91 7,884,077		2,091,129 3,611 48.26 1,408,604	\$	3,327,962 4,418 62.77 1,743,786	\$	3,275,503 5,308 51.43 2,211,113	\$	5,135,8 5,9 72. 2,520,5
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts	\$	13,830,492 4,810 59.91 7,884,077 1,612	\$	2,091,129 3,611 48.26 1,408,604 1,211	\$	3,327,962 4,418 62.77 1,743,786 1,481	\$	3,275,503 5,308 51.43 2,211,113 1,779	\$	5,135,8 5,9 72 2,520,8 1,9
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage	\$	13,830,492 4,810 59.91 7,884,077	\$	2,091,129 3,611 48.26 1,408,604	\$ \$	3,327,962 4,418 62.77 1,743,786	\$ \$	3,275,503 5,308 51.43 2,211,113	\$	5,135,8 5,9 72. 2,520,5 1,9 106.
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month	\$	13,830,492 4,810 59.91 7,884,077 1,612 101.88	\$	2,091,129 3,611 48.26 1,408,604 1,211 96.97	\$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11	\$ \$	3,275,503 5,308 51.43 2,211,113 1,779 103.56	\$	5,135,8 5,9 72. 2,520,5 1,9 106.
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside	\$ \$	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0%	\$	2,091,129 3,611 48.26 1,408,604 1,211 96.97	\$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11	\$ \$	3,275,503 5,308 51.43 2,211,113 1,779 103.56	\$	5,135,8 5,9 72. 2,520,5 1,9 106.
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside JES AND REVENUE REQUIREMENT BY CUSTO Residential Outside	\$ \$ \$ MER CLASS	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0%	\$ 5	2,091,129 3,611 48.26 1,408,604 1,211 96.97 100.9%	\$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11 56,3%	\$ \$	3,275,503 5,308 51.43 2,211,113 1,779 103.56 101.4%	\$ \$	5,135,8 5,9 72. 2,520,5 1,9 106. 46.
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside JES AND REVENUE REQUIREMENT BY CUSTO Residential Outside Revenues under Proposed Rates	\$ \$	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0%	\$	2,091,129 3,611 48.26 1,408,604 1,211 96.97 100.9%	\$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11 56.3%	\$ \$	3,275,503 5,308 51.43 2,211,113 1,779 103.56 101.4%	\$ \$	5,135,8 5,9 72. 2,520,5 1,9 106 46.
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside JES AND REVENUE REQUIREMENT BY CUSTO Residential Outside	\$ \$ \$ MER CLASS	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0%	\$ 5	2,091,129 3,611 48.26 1,408,604 1,211 96.97 100.9%	\$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11 56,3%	\$\$	3,275,503 5,308 51.43 2,211,113 1,779 103.56 101.4%	\$ \$	5,135,8 5,9 72. 2,520,5 1,9 106. 46. 2,409,3 2,520,5
WI1	Residential Customers Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside JES AND REVENUE REQUIREMENT BY CUSTO Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Requirement before Coverage Net Revenues Requirement before Coverage	\$ \$ \$ MER CLASS	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0%	\$ 5	2,091,129 3,611 48.26 1,408,604 1,211 96.97 100.9%	\$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11 56.3%	\$\$	3,275,503 5,308 51.43 2,211,113 1,779 103.56 101.4% 2,103,959 2,211,113	\$ \$	5,135,8 5,9 72. 2,520,5 1,9 106. 46. 2,409,3 2,520,5
WI1	Percent Greater than Cash Basis /ENUE REQUIREMENT BY CUSTOMER CLASS Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside JES AND REVENUE REQUIREMENT BY CUSTO Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Total Water Utility	\$ \$ \$ MER CLASS	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0% 7,560,614 7,884,077 (323,463)	\$ \$ \$	2,091,129 3,611 48.26 1,408,604 1,211 96.97 100.9% 1,355,180 1,408,604 (53,424)	\$ \$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11 56.3% 1,692,142 1,743,786 (51,644)	\$ \$ \$ \$ \$ \$ \$ \$ \$	3,275,503 5,308 51.43 2,211,113 1,779 103.56 101.4% 2,103,959 2,211,113 (107,154)	\$ \$ \$	5,135,8 5,9 72. 2,520,5 1,9 106. 46. 2,409,3 2,520,5 (111,2
WI1	Residential Customers Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside JES AND REVENUE REQUIREMENT BY CUSTO Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Requirement before Coverage Net Revenues Requirement before Coverage	\$ \$ \$ MER CLASS	13,830,492 4,810 59.91 7,884,077 1,612 101.88 70.0%	\$ 5	2,091,129 3,611 48.26 1,408,604 1,211 96.97 100.9%	\$ \$ \$	3,327,962 4,418 62.77 1,743,786 1,481 98.11 56.3%	\$ \$ \$ \$ \$ \$ \$ \$ \$	3,275,503 5,308 51.43 2,211,113 1,779 103.56 101.4% 2,103,959 2,211,113	\$ \$ \$	5,135,8 5,9 72. 2,520,5 1,9 106.

CITY OF CELINA

TEST YEAR Operating Expanses, Transfers and Capital Outlays

SCENARIO:

2020 06 08 DVJ Rebuttal Testimony Scen I

		No	et Budget		Treatment	C	ollection	 Admin	 Billing
1	Operating & Maintenance								
	Personnel Svcs	\$	477,885	\$	-	\$	422,734	\$ -	\$ 55,151
	Contractual		199,367		-		196,500	-	2,867
	Materials & Supplies		71,000		-		71,000	-	•
	Operations		214,934		-		210,500	-	4,434
	Utilities		80,833		-		76,000	-	4,833
	Administration		45,402		•		•	26,300	19,102
	Upper Trinity Regional Water District- Sewer		2,054,363	_	2,009,037		45,326	 	 -
	Total Operating & Maintenance		3,143,785		2,009,037		1,022,060	26,300	86,388
2	Transfers		167,585		-		-	167,585	-
3	Capital Outlays		117,911		-		117,911	-	-
	CASHBIGIST						*****		
	Operating & Maintenance		3,143,785		2,009,037		1,022,060	26,300	86,388
	Transfers		167,585		-		-	167,585	-
	Capital Outlays		117,911		-		117,911	-	-
	UTILITY, Basis								
	Operating & Maintenance		3,143,785		2,009,037		1,022,060	26,300	86,388
	Transfers		167,585		-		-	167,585	-
	Capital Outlays		-		-		-		-

				stimony Scer	•			
<u> </u>	Forecast(Ope	rating Expen 2018	ses	Transfers 2019	ańc	Capital Ot 2020	itlay	/s 2021
To a	CASH Basis							
	Operating Expenses \$	3,143,785	\$	3,421,674	\$	3,746,020	\$	4,048,245
	Transfers	167,585		172,612		177,791		183,124
	Capital Outlays	117,911 3,429,280		117,911 3,712,198		117,911 4,041,722	_	117,911 4,349,280
	· · ·	0,120,200		0,1 12,100		.,,,,,,,,,,		1,010,200
N.	NUTILITY/Basis							
	Operating Expenses	3,143,785		3,421,674		3,746,020		4,048,245
	Transfers	167,585		172,612		177,791		183,124
	Capital Outlays	-			_		_	

NAME OF THE PERSON NAME OF THE P		1 0		Dabt Cami	30/02/19		100000	
		2018	reni	Debt Servi	ce	2020		2021
		2010		2013	-	2020		2021
WASTEWATER	Utility							
SH BASIS Principa	and Intere	Charles of the Control of the Contro						
Series 2004	\$	9,541	\$	9,599	\$	9,541	\$	9,562
Series 2007		76,843		77,918		18,910		-
Series 2007		82,904		73,929		75,996		48,916
Series 2012		-		-		-		-
Series 2012		159,869		167,184		166,165		166,716
Series 2014		51,494		51,328		148,112		189,274
Series 2014A		38,404		37,922		37,441		189,628
Series 2015		373,448		375,079		376,142		270,767
Series 2016		41,281		42,348		42,246		41,009
Series 2017		108,574	_	110,776	_	112,035	_	111,541
Total		942,359		946,083		986,587		1,027,414
LITY BASIS Intere	st							
Series 2004		-		•		-		-
Series 2007				-		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-
Series 2007				-				-
Series 2012		*						200
Series 2012		•		-				
Series 2014		State Sec.		1		-		
Series 2014A		-				9-1		*
Series 2015						-		
Series 2016				-		4		1/200
Series 2017				- 1-	_	-	_	
Total		-						-

CITY OF CELINA WASTEWATER UTILITY CAPITAL IMPROVEMENT PLAN

	Total	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Wastewater Treatment											
Downtown WWTP Upgrade to .95 MGD	\$ 13,700,000	\$ 8,700,000	\$ 4,000,000	\$ 1,000,000	\$ -	s -	s -	s -	s -	s -	s -
AWTP 2 MGD	1,000,000	-	-	1,000,000	•	-	_	-		•	
WWTP 2 MGD	11,000,000	-	-	-	2,000,000	9,000,000	-	_	_	-	-
WWTP 3 MGD	1,000,000	-		-	-	1,000,000	-	-		-	-
WWTP 3 MGD	12,000,000	•	-	-			6,000,000	6,000,000	-	-	
Mustang WWTP Shared Cost	1,000,000				1,000,000		•	•		-	-
Total WW Treatment	39,700,000	8,700,000	4,000,000	2,000,000	3,000,000	10,000,000	6,000,000	6,000,000		•	-
Nastewater Collection											
Ownsby Parkway Sewer	2,900,000	•			2,900,000	-		_	_	_	_
Downtown WW Improvements	5,250,000	450,000	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Downtown Rehab Sewer	500,000	500,000	-	-	· -	•		· -			- ,
Bus 289 Sewer line	3,000,000	•	-	•	3,000,000	-	-	-	-	-	-
B" and 10" line to replace Shawnee Trail No. 1 LS	1,172,000	-	-	1,172,000	-	-	•	-		-	-
10" and 12" line adding capacity for Chafk	915,000	•	-	915,000	-	-	-	_	-	-	-
18" line adding capacity for Downtown	3,066,000	-	-	-	-	3,066,000	-	-		_	-
15" line along FM 455	734,000	-	-	-	734,000	-	-	-	-	-	-
12" line to replace Carter Ranch LS	1,500,000	-	-	-	-	1,500,000	-	-	-	_	_
30", 36", 42", 60" Interceptor from Downtowm to WWTP	20,000,000	-	-	-	-	-	-	5,000,000	5,000,000	5,000,000	5,000,000
21" line from Dalias Pkwy to Preston	5,000,000	-	-	-	-		2,500,000	2,500,000	•	-	
Construct 15"- 30" interceptor Doe Branch to CR 51	6,000,000	•	-	-	-	-	-	-	6,000,000	-	-
Construct 10" - 21" interceptor Doe Branch to CR 83	3,200,000									3,200,000	
Total WW Collection	63,237,000	950,000	•	2,687,000	7,234,000	5,166,000	3,100,000	8,100,000	11,600,000	8,800,000	5,600,000
Total	92,937,000	9,650,000	4,000,000	4,687,000	10,234,000	15,168,000	9,100,000	14,100,000	11,600,000	8,800,000	5,800,000
Forecast Water Bond lesues	92,000,000	14,000,000		18,000,000	•	22,000,000		26,000,000	-	15,000,000	•

TY OF CELINA Scenario: 20	20 06 08	DVJ Re	ebutt	al Testimo	ny	Scen I	
		5 Fu	ture l	Debt Servi	се		
	20	18		2019		2020	2021
WASTEWATER	Utility						
ASH BASIS Principal ar	d Interest						
2018	\$	-	\$	923,778	\$	923,778	\$ 923,778
2019		-		-		-	-
2020		-		-		-	989,762
2021		-		-		-	-
2022		-		•		-	-
2023		-		•		-	-
2024		-		-		-	-
2025		-		-		-	-
2026	_				_	-	 -
Total		*		923,778		923,778	1,913,540
TILITY BASIS Interest							
2018		-		2		8	
2019		100		Š.			
2020		8					+
2021							
2022		-		*		A STATE OF	
2023							4
2024		-					
2025							
2026					_		
Total		-		-		-	-

		6.	6 Depreciation 7 Return							
		## #	2018	<u> </u>	2019		2020	25127	2021	
_		•								
^	Daniel Indian Francisco	-								
6	Depreciation Expense		007.005		004.044		074.000		666 766	
	Existing Assets	\$	667,925	Þ	681,944	Þ	674,628 458,425	Þ	668,768	
	CIP		241,250		341,250		458,425		714,275	
	Total		909,175		1,023,194		1,133,053		1,383,043	
7	Return									
	Rate Base Existing	\$	32,500,653	\$	31,884,840	\$	31,257,049	\$	30,624,876	
	Rate Base - CIP		9,408,750		13,067,500		17,2 <u>96,075</u>		26,815,800	
	Rate Base Total		41,909,403		44,952,340		48,553,124		57,440,676	
	Rate of Return		8.7%		8.7%		8.7%		8.7%	
	Total Return	\$	3,661,506	\$	3,927,359	\$	4,241,949	\$	5,018,430	
ASH BA	sis									
6	Depreciation Expense		-		•		_		-	
7	Return		-		•		-		-	
TILITY E	BASIS									
6	Depreciation Expense		909,175		1,023,194		1,133,053		1,383,043	
7	Return		3,661,506		3,927,359		4,241,949		5,018,430	

CITY OF CELINA Scenario:

2020 06 08 DVJ Rebuttal Testimony Scen I

		3-Year	Period Total		2018	2019		2020		2021
WAS	TEWATER Utility									
ASH B	ASIS									
1	Operating Expenses	\$	14,359,724	\$	3,143,785	\$ 3,421,674	\$	3,746,020 \$	5	4,048,245
2	Transfers		701,112		167,585	172,612		177,791		183,124
3	Capital Outlays		471,644		117,911	117,911		117,911		117,911
4	Current Debt Service		3,902,443		942,359	946,083		986,587		1,027,414
5	Future Debt Service		3,761,096		-	923,778		923,778		1,913,540
6	Depreciation Expense		-		-	-		-		-
7	Return	_	-	_	-	 -		-		-
	Cost of Service		23,196,019		4,371,639	5,582,058		5,952,087		7,290,234
	Less Non-Rate Revenues		(4,671,617)		(1,204,217)	(1,204,217)		(1,294,743)		(968,440)
	Net Revenue Requirement		18,524,402		3,167,422	4,377,841		4,657,344		6,321,794
\$192000Mcres				notice to a						
	BASIS									
1	Operating Expenses	\$	14,359,724	\$	3,143,785	\$ 3,421,674	\$	3,746,020	5	4,048,245
2	Transfers		701,112		167,585	172,612		177,791		183,124
3	Capital Outlays				-	-		-		-
4	Current Debt Service		-		-	-		-		-
5	Future Debt Service		-		-	-		-		-
6	Depreciation Expense		4,448,466		909,175	1,023,194		1,133,053		1,383,043
7	Return		16,849,245		3,661,506	 3,927,359	_	4,241,949		5,018,430
	Cost of Service		36,358,547		7,882,051	8,544,840		9,298,814		10,632,843
	Percent Greater than Cash Basis		56.7%		80.3%	53.1%		56.2%		45.9%
	Less Non-Rate Revenues		(4,671,617)		(1,204,217)	(1,204,217)		(1,294,743)		(968,440)
	Net Revenue Requirement		31,686,929		6,677,834	7,340,623		8,004,071		9,664,402
	Percent Greater than Cash Basis		71.1%		110.8%	67.7%		71.9%		52.9%

	Scenario:	2020 06 08	B DVJ Rebutta	l Test	imony Scen I				
FC -1/5-4400		Karanian Wasanian (k.)	widaktedisintinasia Affi	Tank di Sela	Normal Calver, ou Samuel of the Challenge.	disciplinate of	and the state of t	ه پيدر دري	s days = v
<u>****</u>	Net Ke	venue:Req	uirement ====================================	Out	side City Cu 2019	stor	ners 2020	4 4 4	2021
							2020		
12	UTILITY Basiss (**)								
	Treatment		3,714,697		4,152,286		4 504 703	•	E 20E 404
	Collection	4	2,851,942	Þ	3,066,333	Ф	4,524,703 3,346,259	Þ	5,385,494
	Customer		111,194		122,004		133,110		4,122,809 156,100
	Reclaimed Water		-		122,004		133,110		150,100
	Net Revenue Requirement		6,677,834		7,340,623		8,004,071		9,664,402
	·		, ,		•				
	·			ı					
	frag. Olas								
/01	Residential Outside								
	Collection/Treatment								
	Percent of Total Volume		30.42%		30.42%		30.42%		30.42%
	Total		1,997,716		2,196,062		2,394,519		2,892,634
	Condense Dillian								
	Customer Billing Percent of Total Customers		26 26%		26.260/		20.000		00.000
	Percent of Total Customers		26.36%		26.36%		26.36%		26.36%
	Total		29,308		32,157		35,084		41,144
	Total		2,027,024		2,228,219		2,429,603		2,933,778
	Total Outside City Customers								
	Revenue Requirement								
	Collection/Treatment	\$	1,997,716	s	2,196,062	\$	2,394,519	\$	2,892,634
	Customer Billing	•	29,308	•	32,157	•	35,084	•	41,144
	Total		2,027,024		2,228,219		2,429,603		2,933,778

CITY OF CELINA

	evenue Requirement Outside Ci	2018	 2019	 2020	 2021
		2010	 2013	 2020	 ZUZI
	PERFECTION OF TOTAL PRODUCTION OF A PRODUCTION OF THE PRODUCTION O				
	CASH Basis				
	Net Revenue Requirement				
	Treatment + Collection \$	3,101,926	\$ 4,301,343	\$ 4,573,866	\$ 6,222,371
	Customer	65,496	 76,498	 83,478	 99,423
	Total	3,167,422	4,377,841	4,657,344	6,321,794
	Less Outside Customers				
	Treatment + Collection	1,997,716	2,196,062	2,394,519	2,892,634
	Customer	29,308	 32,157	 <u>35,084</u>	 41,144
	Total	2,027,024	2,228,219	2,429,603	2,933,778
	Net Revenue Requirement Cash Basis				
	Treatment + Collection	1,104,211	2,105,281	2,179,347	3,329,737
	Collection	36,188	 44,341	 48,394	 58,279
	Customer	1,140,399	2,149,622	2,227,741	3,388,016
	Percent of Total Volume				
WWI1	Residential Inside	89.11%	89.11%	89.11%	89.11%
WWI2	Commercial Inside	10.89%	10,89%	10.89%	10.89%
	Total System	100.00%	100.00%	100.00%	100.00%
	Total Collection/Treatment (Non-Custome	r) Costs			
WWI1	Residential Inside \$	983,980	\$ 1,876,050	\$ 1,942,052	\$ 2,967,183
WWI2	Commercial Inside	120,231	229,231	237,296	362,554
	Total System	1,104,211	2,105,281	2,179,347	3,329,737
	Percent of Total Customer Bills				
WWI1	Residential Inside	95.42%	95.42%	95.42%	95 42%
WWI2	Commercial Inside	4.58%	4.58%	4.58%	4.58%
	Total System	100.00%	100.00%	100.00%	100.00%
	Total Customer Costs				
WWI1	Residential Inside \$	34,529	\$ 42,309	\$ 46,178	\$ 55,608
WWI2	Commercial Inside	1,658	2,032	2,218	2,671
	Total System	36,188	44,341	48,394	58,279
	Total Net Revenue Requirement				
WWI1	Residential Inside \$	1,018,510	\$ 1,918,359	\$ 1,988,228	\$ 3,022,791
WWI2		121,889	231,263	239,513	365,225
i	Total System	1,140,399	2,149,622	2,227,741	3,388,016

CITY OF CELINA Scenario: 2020 06 08 DVJ Rebuttal Testimony Scen I RATE PLAN PERIOD - NET REVENUE REQUIREMENT BY CUSTOMER CLASS RATE PLAN PERIOD Rate Plan Period Prior Year 1 Year 2 Year 3 Total 2018 2019 2020 2021 Residential Customers Residential Inside Net Revenue Requirement before Coverage \$ 7,947,887 \$ 1,018,510 \$ 1,918,359 \$ 1.988.228 \$ 3,022,791 Average Accounts 4,078 3,061 3,746 4,501 5,005 Revenue Requirement/Account Per Month \$ 40.60 \$ 27.73 \$ 42.68 \$ 36.81 \$ 50.33 **Residential Outside** W01 Net Revenue Requirement before Coverage \$ 9,618,624 \$ 2,027,024 \$ 2,228,219 \$ 2,429,603 \$ 2,933,778 Average Accounts 1,530 1,148 1,688 1,405 1,878 \$ 147.14 \$ \$ Revenue Requirement/Account Per Month 130.99 132.15 \$ 119.91 \$ 130.21 Percent Greater than Residential Inside 222.6% 430.6% 209.7% 225.8% 158.7%

Scenario	o: 2020 06 08 DVJ Rebuttal Te		icen I RATE PLAN PERI	OD DI	EVENUES AND	DEI	/ENLIE DEOLUG	DEMA	ENT DV CUSTO	MEC	224 12 9
			MIE PLAN PENI	OD KI	EVENUES AND	KE	man reasonate production of the production of th	COMPLETEDATION	PLAN PERIOD	And proposition in St.	CLASS
		Rate	Plan Period Total		Prior 2018		Year 1 2019		Year 2 2020		Year 3 2021
WASTEW	ATER UTILITY - REVENUES AND REVENUE RI	EQUIR EMEN	T BY CUSTOMER OL	ASS							
	Residential Customers										
	Residential Inside										
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	11,534,500 7,947,887	\$	1,888,596 1,018,510	\$	2,440,062 1,918,359	\$	3,257,496 1,988,228	\$	3,948,346 3,022,791
	Net Revenues Required to Fund Coverage		3,586,613	-	870,086		521,703	_	1,269,269		925,555
WWO1	Residential Outside										
WWOI	Revenues under Proposed Rates	\$	4,287,817	\$	696,604	\$	906,795	\$	1,213,526	\$	1,470,891
	Net Revenue Requirement before Coverage		9,618,624	_	2,027,024		2,228,219		2,429,603		2,933,778
	Net Revenues Required to Fund Coverage		(5,330,807)		(1,330,419)		(1,321,424)		(1,216,077)		(1,462,887)
	Total Customers										
	Total Wastewater Utility										
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	17,226,532 18,524,402	\$	2,817,126 3,167,422	\$	3,644,480 4,377,841	\$	4,866,427 4,657,344	\$	5,898,499 6,321,794
	Net Revenues Required to Fund Coverage		(1,297,869)		(350,296)		(733,361)		209,083		(423,295)
	Percent Contributed to Coverage		-7.5%		-12.4%		-20.1%		4.3%		-7.2%

		y Scen I	F	ATE PLA	PERIOD V	VAST	TEWATER UTIL	ITYS	UMMARY	2	
							the second section is a second section of the second section of the second section is a second section of the second section of the second section sec		PLAN PERIOD		2000
		Rate	Plan Period Total		Prior 2018		Year 1 2019		Year 2 2020		Year 3 2021
TOTAL O	OST OF SERVICE AND REVENUE REQUIREME	NT.									
CASH Ba	sis Inside City										
	Total Cost of Service	\$	23,196,019	\$	4,371,639	\$	5,582,058	\$	5,952,087	\$	7,290,234
	Less Non-Rate Revenues		4,671,617		1,204,217		1,204,217		1,294,743		968,440
	Net Revenue Requirement		18,524,402		3,167,422		4,377,841		4,657,344		6,321,794
UTILITY I	Basis Outside City										
	Total Cost of Service		36,358,547		7,882,051		8,544,840		9,298,814		10,632,843
	Percent Greater than Cash Basis		56.7%		80.3%		53.1%		56.2%		45.9%
	Less Non-Rate Revenues	-	4,671,617		1,204,217	-	1,204,217		1,294,743		968,440
	Net Revenue Requirement		31,686,929		6,677,834		7,340,623		8,004,071		9,664,402
	Percent Greater than Cash Basis		71.1%		110.8%		67.7%		71.9%		52.9%
	Residential Customers										
WWI1	Residential Customers Residential Inside Net Revenue Requirement before Coverage	\$	7,947,887 4.078	\$	1,018,510 3.061	\$	1,918,359 3,746	\$	1,988,228	\$	
	Residential Customers Residential Inside	\$	7,947,887 4,078 40.60	\$ 	1,018,510 3,061 27.73	_	1,918,359 3,746 42.68		1,988,228 4,501 36.81	_	5,005
WWI1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month		4,078	-	3,061	_	3,746		4,501	_	5,005
WWI1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts		4,078	-	3,061	\$	3,746	\$	4,501	\$	5,005 50.33
WWI1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts	\$	4,078 40.60 9,618,624 1,530	\$	3,061 27.73	\$	3,746 42.68	\$	4,501 36.81	\$	5,005 50.33 2,933,778
WWI1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month	\$	9,618,624 1,530 130.99	\$	3,061 27.73 2,027,024 1,148 147.14	\$ \$	3,746 42.68 2,228,219 1,405 132.15	\$	4,501 36.81 2,429,603	\$	5,005 50.33 2,933,778 1,878
WWI1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts	\$	4,078 40.60 9,618,624 1,530	\$	3,061 27.73 2,027,024 1,148	\$ \$	3,746 42.68 2,228,219 1,405	\$	4,501 36.81 2,429,603 1,688	\$	2,933,778 1,878
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside	\$ \$	9,618,624 1,530 130.99	\$	3,061 27.73 2,027,024 1,148 147.14	\$ \$	3,746 42.68 2,228,219 1,405 132.15	\$	2,429,603 1,688 119.91	\$	5,005 50.33 2,933,778 1,878 130.21
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside	\$ \$	9,618,624 1,530 130.99	\$	3,061 27.73 2,027,024 1,148 147.14	\$ \$	3,746 42.68 2,228,219 1,405 132.15	\$	2,429,603 1,688 119.91	\$	5,005 50.33 2,933,778 1,878 130.21
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside ES AND REVENUE REQUIREMENT BY CUSTOR Residential Outside	\$ \$	4,078 40.60 9,618,624 1,530 130.99 222.6%	\$ \$	3,061 27.73 2,027,024 1,148 147.14 430.6%	\$	3,746 42.68 2,228,219 1,405 132.15 209.7%	\$ \$	4,501 36.81 2,429,603 1,688 119.91 225.8%	\$ \$	5,005 50.33 2,933,776 1,878 130.21 158.79
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside	\$ \$ \$	9,618,624 1,530 130.99	\$	3,061 27.73 2,027,024 1,148 147.14	\$	3,746 42.68 2,228,219 1,405 132.15	\$ \$	2,429,603 1,688 119.91	\$ \$	5,005 50.33 2,933,778 1,878 130.21 158.79
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside ES AND REVENUE REQUIREMENT BY CUSTOR Residential Outside Revenues under Proposed Rates	\$ \$ \$	4,078 40.60 9,618,624 1,530 130.99 222.6%	\$ \$	3,061 27.73 2,027,024 1,148 147.14 430.6%	\$ \$	3,746 42.68 2,228,219 1,405 132.15 209.7%	\$ \$ \$	4,501 36.81 2,429,603 1,688 119.91 225.8%	\$ \$	5,005 50.33 2,933,778 1,878 130.21 158.79 1,470,891 2,933,778
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside ES AND REVENUE REQUIREMENT BY CUSTOM Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$ \$ \$	4,078 40.60 9,618,624 1,530 130.99 222.6% 4,287,817 9,618,624	\$ \$	3,061 27.73 2,027,024 1,148 147.14 430.6% 696,604 2,027,024	\$ \$	3,746 42.68 2,228,219 1,405 132.15 209.7%	\$ \$ \$	4,501 36.81 2,429,603 1,688 119.91 225.8%	\$ \$	5,005 50.33 2,933,778 1,878 130.21 158.79 1,470,891 2,933,778
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside ESAND REVENUE REQUIREMENT BY CUSTOI Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Total Wastewater Utility Revenues under Proposed Rates	\$ \$ \$	4,078 40.60 9,618,624 1,530 130.99 222.6% 4,287,817 9,618,624	\$ \$	3,061 27.73 2,027,024 1,148 147.14 430.6% 696,604 2,027,024	\$ \$	3,746 42.68 2,228,219 1,405 132.15 209.7%	\$ \$ \$	4,501 36.81 2,429,603 1,688 119.91 225.8%	\$ \$	5,005 50.33 2,933,778 1,878 130.21 158.79 1,470,891 2,933,778 (1,462,887
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside ESAND REVENUE REQUIREMENT BY CUSTOI Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Total Wastewater Utility Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$ \$ \$ \$ MER GLASS	4,078 40.60 9,618,624 1,530 130.99 222.6% 4,287,817 9,618,624 (5,330,807)	\$ \$ \$	3,061 27.73 2,027,024 1,148 147.14 430.6% 696,604 2,027,024 (1,330,419)	\$ \$	3,746 42.68 2,228,219 1,405 132.15 209.7% 906,795 2,228,219 (1,321,424)	\$ \$ \$	4,501 36.81 2,429,603 1,688 119.91 225.8% 1,213,526 2,429,603 (1,216,077)	\$ \$	5,005 50.33 2,933,776 1,876 130.21 158.79 1,470,89 2,933,776 (1,462,887
wwo1	Residential Customers Residential Inside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Residential Outside Net Revenue Requirement before Coverage Average Accounts Revenue Requirement/Account Per Month Percent Greater than Residential Inside ESAND REVENUE REQUIREMENT BY CUSTOI Residential Outside Revenues under Proposed Rates Net Revenue Requirement before Coverage Net Revenues Required to Fund Coverage Total Wastewater Utility Revenues under Proposed Rates	\$ \$ \$ \$ MER GLASS	4,078 40.60 9,618,624 1,530 130.99 222.6% 4,287,817 9,618,624 (5,330,807)	\$ \$ \$	3,061 27.73 2,027,024 1,148 147.14 430.6% 696,604 2,027,024 (1,330,419) 2,817,126	\$ \$ \$	3,746 42.68 2,228,219 1,405 132.15 209.7% 906,795 2,228,219 (1,321,424)	\$ \$ \$	4,501 36.81 2,429,603 1,688 119.91 225.8% 1,213,526 2,429,603 (1,216,077)	\$ \$	3,022,791 5,005 50.33 2,933,778 1,878 130.21 158.79 1,470,891 2,933,778 (1,462,887 5,898,499 6,321,794 (423,295

				RATE	PLAN PERIOD	TO	TAL UTILITY SU	JMMARY		
							R/	TE PLAN PERIOD		
		Rate	Plan Period Total		Prior 2018		Year 1 2019	Year 2 2020		Year 3 2021
TOTAL V	VATER AND WASTEWATER COST OF SERVICE	AND REVE	NUE REQUIREMENT							
CASH B	asis Inside City									
	Total Cost of Service Less Non-Rate Revenues	\$	56,542,016 11,180,915	\$	10,330,842 2,879,300	\$	13,551,106 2,879,300	14,465,383 3,087,874	\$	18,194,685 2,334,441
	Net Revenue Requirement		45,361,101	-	7,451,542		10,671,806	11,377,509		15,860,244
UTILITY	Basis Outside City	•	00 400 000		47 270 020		40 770 400	22 222 750	•	05 007 005
	Total Cost of Service Percent Greater than Cash Basis	\$	86,108,999 52.3%	\$	17,278,828 67.3%	•	19,779,486 46.0%	23,222,750 60.5%	•	25,827,935 42.0%
	Less Non-Rate Revenues		11,180,915		2,879,300		2,879,300	3,087,874		2,334,441
	Net Revenue Requirement		74,928,084		14,399,528		16,900,186	20,134,876		23,493,493
	Percent Greater than Cash Basis		65.2%		93.2%		58.4%	77.0%		48.1%
REVENU	JES AND REVENUE REQUIREMENT BY CUSTO	MER CLASS								
WI1	Residential Inside Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	26,521,374 21,778,379	\$	4,568,435 3,109,638	\$	5,796,009 5,246,321	7,430,195 5,263,730	\$	8,726,735 8,158,689
	Net Revenues Required to Fund Coverage		4,742,995		1,458,797		549,688	2,166,465		568,046
W01	Residential Outside									
	Revenues under Proposed Rates Net Revenue Requirement before Coverage	\$	11,848,431 17,502,701	\$	2,051,784 3,435,627	\$	2,598,937 3,972,005	3,317,485 4,640,716	\$	3,880,225 5,454,352
	Net Revenues Required to Fund Coverage		(5,654,270)		(1,383,843)		(1,373,068)	(1,323,231)		(1,574,128)
	Percent Contributed to Coverage		-47.7%		-67.4%		-52.8%	-39.9%		-40.6%
	Debt Coverage		1.26		1.56		1.08	1.61		1.07

APPENDIX B

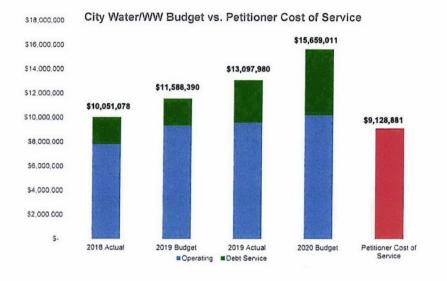
CITY OF CELINA COMPARISON OF BUDGET TO ACTUAL

	Original FY 2018	Amended FY 2018	Actual FY 2018	Original FY 2019	Amended FY 2019	Actual FY 2019	Adopted FY 2020	Total Actual 2018 Actual 2019 Budget 2020
City Budget/Actual Revenues								
Water Sales			6,437,153		6,094,939	6,150,000	6,765,000	19,352,15
Wastewater Sales Sub-Total	8,388,419		<u>3,077,772</u> 9,514,925	9,521,997	2,783,280 8,878,219	9,750,000	3,960,000 10,725,000	10,637,77
	0,000,110			0,02.1,00.	2,852,797	2,589,150	2,899,469	8,231,68
Other Revenues Transfers			2,743,067		2,652,797	2,369,130	2,880,000	2,880,00
Total Water/Wastewater			12,257,992	9,521,997	11,731,016	12,339,150	16,504,469	41,101,61
Garbage Billing			687,200		643,778	840,000	870,000	2,397,20
Total Utility			12,945,192	9,521,997	12,374,794	13,179,150	17,374,469	43,498,81
City Budget/Actual Expenses								
Non-Departmental Water Distribution	\$ 527,000	\$ 527,000		\$ 693,430				1,743,00
UTRWD Delivery Other			2,226,264 2,069,772		2,939,935 2,241,868	2,896,573 2,488,811	3,472,106 2,537,642	8,594,94 7,096,22
Total	4,135,883	4,160,937	4,296,036	5,181,803	5,181,803	5,385,384	6,009,748	15,691,16
WW Collection								
UTRWD Collection Other			573,829 1,032,065		1,070,000	1,070,000	1,022,711 1,188,967	2,666,54 3,277,26
Total	1,992,944	1,986,173	1,605,894	2,084,614	2,084,614	2,126,234	2,211,678	5,943,80
JTRWD Debt Payments	1,182,363	1,182,363	1,182,363	1,182,363	1,182,373	1,182,363	1,074,720	3,439,44
Jtility Billing	292,259	292,259	208,312	310,337	305,127	294,298	323,466	826,07
Total Operating Expenses	8,130,449	8,148,732	7,819,605	9,452,547	9,356,917	9,591,279	10,232,612	27,643,49
Water WW Debt Service	2 222 225	0.000.005	0.004.470	0.004 470	2.231.473	2 224 472	2 224 472	6,694,41
Existing New	2,220,995	2,220,995	2,231,473	2,231,473	2,231,473	2,231,473 1,275,228	2,231,473 3,194,926	4,470,15
Total	2,220,995	2,220,995	2,231,473	2,231,473	2,231,473	3,506,701	5,426,399	11,164,57
Total Water Wastewater	10,351,444	10,369,727	10,051,078	11,684,020	11,588,390	13,097,980	15,659,011	38,808,06
rash and Recycling	537,807	583,234	617,144	690,775	690,775	751.849	827,034	2,196,02
Total Budget	10,889,251	10,952,961	10,668,222	12,374,795	12,279,165	13,849,829	16,486,045	41,004,09
let Water Wastewater	(10,351,444)	(10,369,727)	2,206,914	(2,162,023)	142,626	(758,830)	845,458	2,293,54
. Comparison of Operating Expen	nses							
Budget								
Water	4,135,883	4,160,937	4,296,036	5,181,803	5,181,803	5,385,384	6,009,748	15,691,16
Wastewater Utility Billing	1,992,944 292,259	1,986,173 292,259	1,605,894 208,312	2,084,614 310,337	2,084,614 305,127	2,126,234 294,298	2,211,678 323,466	5,943,80 826,07
sub-Total	6,421,086	6,439,369	6,110,242	7,576,754	7,571,544	7,805,916	8,544,892	22,461,05
JTRWD Debt Payments	1,182,363	1,182,363	1,182,363	1,182,363	1,182,373	1,182,363	1,074,720	3,439,44
ion Dept/Transfers	527,000 8,130,449	527,000 8,148,732	527,000 7,819,605	9,452,547	9,356,917	9,591,279	613,000 10,232,612	1,743,00 27,643,49
	-,,,,	-,,	.,,	-,,,-,	-,,	, - ,		
late Model Cash Basis Water/Wastewater	6,146,079	6,146,079	6,146,079	7,228,561	7,228,561	7,228,561	8,122,759	21,497,39
Capital Outlays	299,734	299,734	299,734	299,734	299,734	299,734	299,734	899,20
ub-Total	6,445,813	6,445,813	6,445,813	7,528,295	7,528,295	7,528,295	8,422,493	22,396,60
JTRWD Debt Payments	1,137,037	1,137,037	1,137,037	1,137,037	1,137,037	1,137,037 542,810	1,137,037	3,411,11 1,628,90
ransfers otal	527,000 8,109,850	527,000 8,109,850	527,000 8,109,850	9,208,142	9,208,142	9,208,142	559,094 10,118,624	27,436,61
	• • • • • • • • • • • • • • • • • • • •							
Difference Dollars	(20,599)	(38,882)	290,245	(244,405)	(148,775)	(383,137)	(113,988)	(206,88
Percent	-0.3%	-0.5%	3.7%	-2.6%	-1.6%	-4.0%	-1.1%	-0.7

CITY OF CELINA COMPARISON OF BUDGET TO ACTUAL

II. Comparison of UTRWD Costs City Budget Water Delivery					FY 2019	FY 2019	FY 2020	Budget 2020
Water Delivery								
		2,111,200 872,000	2,226,264 573,829		2,939,935 1,070,000	2,896,573 1,070,000	3,472,106 1,022,711	8,594,943 2,666,540
Wastewater Collection Debt Payments		1,137,037	1,182,363		1,182,373	1,182,363	1,074,720	3,439,446
Total		4,120,237	3,982,456		5,192,308	5,148,936	5,569,537	14,700,929
Rate Model								
Water Delivery		2,058,696	2,058,696		2,841,778	2,841,778	3,246,517	8,146,991
Wastewater Collection		872,000	872,000		1,093,488	1,093,488	1,346,740	3,312,228
Debt Payments Total		1,137,037 4,067,733	1,137,037 4,067,733		1,137,037 5,072,303	1,137,037 5,072,303	1,137,037 5,730,294	3,411,111 14,870,330
Difference								
Dollars		(52,504)	65,277		(120,005)	(76,633)	160,757	169,401
Percent		-1.3%	2.1%		-2.3%	-1.5%	2.9%	1.2%
III. Comparison of Cost of Service								
Budget								
Operating				S 5.181.803	S 5.181.803	s 5.385.384	\$ 6,009,748	\$ 15,691,168
Water Wastewater	\$ 4,135,883 1,992,944	\$ 4,160,937 1,986,173	\$ 4,296,036 1,605,894	\$ 5,181,803 2,084,614	2,084,614	2,126,234	2,211,678	5,943,806
Sub-Total	6,128,827	6,147,110	5,901,930	7,266,417	7,266,417	7,511,618	8,221,426	21,634,974
Utility Billing	292,259	292,259	208,312	310,337	305,127	294,298	323,466	826,076
UTRWD Debt Payments	1,182,363	1,182,363	1,182,363	1,182,363	1,182,373	1,182,363	1,074,720	3,439,446
Non Dept/Transfers	527,000	527,000	527,000	693,430	603,000	603,000	613,000	1,743,000
Total	8,130,449	8,148,732	7,819,605	9,452,547	9,356,917	9,591,279	10,232,612	27,643,496
Debt Service Existing	2,220,995	2,220,995	2,231,473	2,231,473	2,231,473	2,231,473	2,231,473	6,694,419
New	2,220,995	2,220,995	2,231,473	2,231,473	2,231,473	1,275,228	3,194,926	4,470,154
Total	2,220,995	2,220,995	2,231,473	2,231,473	2,231,473	3,506,701	5,426,399	11,164,573
Total Budget	10,351,444	10,369,727	10,051,078	11,684,020	11,588,390	13,097,980	15,659,011	38,808,069
Rate Model Cash Basis								
Operating								
Water/Wastewater	6,146,079	6,146,079	6,146,079	7,228,561	7,228,561	7,228,561	8,122,759	21,497,399
Capital Outlays	299,734	299,734	299,734	299,734	299,734	299,734	299,734	899,202
UTRWD Debt Payments	1,137,037	1,137,037	1,137,037	1,137,037	1,137,037	1,137,037	1,137,037	3,411,111
Transfers	527,000	527,000	527,000	542,810	542,810	542,810	559,094	1,628,904
Total	8,109,850	8,109,850	8,109,850	9,208,142	9,208,142	9,208,142	10,118,624	27,436,616
Debt Service								
Existing	2,220,995	2,220,995	2,220,992	2,231,471	2,231,471	2,231,471	2,235,266	6,687,729
New Total	2,220,995	2,220,995	2,220,992	2,111,492 4,342,963	2,111,492 4,342,963	2,111,492 4,342,963	2,111,492 4,346,758	<u>4,222,984</u> 10,910,713
Total Rate Model	10,330,845	10,330,845	10,330,842	13,551,105	13,551,105	13,551,105	14,465,382	38,347,329
	,						1 2	-1.2%
Difference								
Operating Dollars	(20,599)	(20 000)	290,245	(244,405)	(148,775)	(383,137)	(113,988)	(206,880)
Percent	-0.3%	(38,882) -0.5%	3.7%	-2.6%	-1.6%	-4.0%	-1.1%	-0.7%
Debt Service								
Dollars Percent	- 0.0%	0.0%	(10,481)	2,111,490	2,111,490	836,262 23.8%	(1,079,641) -19.9%	(253,860) -2.3%
	0.0%	0.0%	-0.5%	94.6%	94.6%	23.0%	-19.9%	-2.3%
reiceit								
Total Dollars	(20,599)	(38,882)	279,764	1,867,085	1,962,715	453,125	(1,193,629)	(460,740)

	2018	2018	2019	2019	2020 Petitioner
	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget oner Cost of Service
Non-Dept/Utility Billing	\$ 819,259	\$ 735,312	\$ 908,127	\$ 897,298	\$ 936,466
Water	\$ 4,160,937	\$ 4,296,036	\$ 5,181,803	\$ 5,385,384	\$ 6,009,748
Wastewater	\$ 3,168,536	\$ 2,788,257	\$ 3,266,987	\$ 3,308,597	\$ 3,286,398
Operating	\$ 8,148,732	\$ 7,819,605	\$ 9,356,917	\$ 9,591,279	\$ 10,232,612 \$ 9,128,881
Debt Service	\$ 2,220,995	\$ 2,231,473	\$ 2,231,473	\$ 3,506,701	\$ 5,426,399
Cost of Service	\$ 10,369,727 -12.0%	\$ 10,051,078	\$ 11,588,390	\$ 13,097,980	\$ 15,659,011 155.8%



CITY OF CELINA COMPARISON OF OPERATING COSTS I. Comparison of City Budget vs. City Actual 2018 2018-2019 2019 2020 \$ 17,505,649 8,148,732 \$ 9,356,917 \$ 10,232,612 17,410,884 7,819,605 9,591,279 234,362 NA (94,765)(329, 127)-4.0% 2.5% NA -0.5%

	11.	Comparison	of C	ity vs. Willda	an F	Rate Model	
	2	018 Actual	2	019 Actual	2	020 Budget	2018-2020
Operating Costs							
City	\$	7,819,605	\$	9,591,279	\$	10,232,612	\$ 27,643,496
Rate Model		8,109,850		9,208,142		10,118,624	27,436,616
Difference							
Dollars		290,245		(383, 137)		(113,988)	(206,880)
Percent		3.7%		-4.0%		-1.1%	-0.7%

Operating Costs

Budget

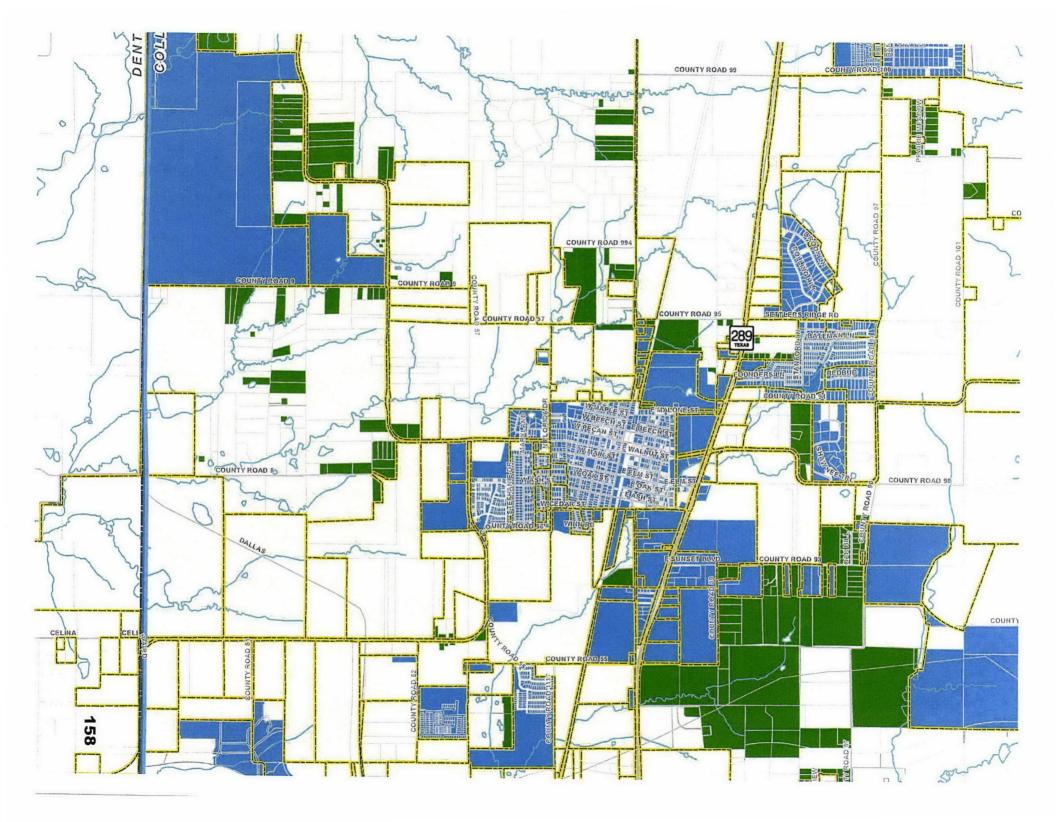
Actual

<u>Difference</u> Dollars

Percent

APPENDIX C

APPENDIX D



APPENDIX E

SOAH DOCKET NO. 473-20-1554.WS SOAH DOCKET NO. 473-20-1554.WS DOCKET NO. 49225

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	§	OF TEXAS

CITY OF CELINA'S RESPONSE TO RATEPAYERS' SECOND REQUEST FOR INFORMATION

For Ratepayers' Request to City 2-1 through 2-15, please refer to City of Celina's Supplemental Response to Staff 3-2 at Bates pages 259 — 263:

REQUEST FOR INFORMATION RATEPAYERS' 2-9

RATEPAYERS' REOUEST TO CITY 2-9. Please explain why the costs of the assets listed in Asset A/C#: - CIP; Working Capital, Inventory & Prepaid Balance are not included in the asset values on page 49 of the City's 2017 CAFR (Celina Response to Staff 3-5, Bates 408), other than CWIP which is included in both.

Response:

The City notes that many of the assets listed in the City's preliminary FY 2018 asset schedule were acquired in FY 2018, during the time Willdan was undertaking its 2018 Water and Wastewater Rate Study, the results of which formed the basis of the three year rate plan adopted by the City Council. Therefore they would not be included in the City's 2017 CAFR, which lists asset balances as of September 30 2017.

The asset list used in the development of the rate base in the City's prefiled case was a preliminary asset list for FY 2018. These preliminary numbers, which show an increase in rate base that reflects the City's continued remarkable rate of growth, were available to all City decision makers, including senior staff and Council, at the time the rate plan was developed and adopted. All parties understood that these were preliminary FY 2018 results, and had not yet been finalized. All parties also understood that due to the City's rapid growth it was inevitable that these numbers would continue to be adjusted on a periodic basis.

Further, these numbers did not include prepaid balances, inventory and supplies balances, or working capital balances, all of which are specifically allowable in rate base under AWWA guidelines (see answer to 2-13). Therefore under ratemaking guidelines the City is entitled to add these totals to rate base to be recovered from outside city ratepayers.

The City's FY 2018 CAFR was not released until several months after the completion of the rate study and the adoption of the three-year rate plan by the City Council. Therefore numbers

from the FY 2018 CAFR could not be considered in the development of the rate base used to calculate the cost of service for outside city customers, the service territory of which is 54% of the City's CCN and of which Light Farms is only one component.

Because the numbers were preliminary, and because the FY 2018 CAFR had not been completed or released by the City's auditors, for the purposes of the rate analysis Mr. Jackson and the City had to estimate 2018 CWIP. Clearly given the City's \$164,283,000 ten-year CIP, the City was going to incur significant CWIP on an annual basis. The clear and obvious need for including CWIP in rate base is described in more detail in the City's response to RFI 2-13. The only question was how to estimate this CWIP.

The City recognizes 3 potential alternatives for estimating CWIP. These alternatives are summarized in the Table below. The alternatives are as follows:

Alternative #1 – this is the assumption that CWIP used to fund the City's \$164,283,000 CIP for the years FY 2018 – FY 2027 would be equivalent to actual CWIP in FY 2017. The advantage of this alternative is that it is based on the CWIP that was actually incurred by the City in the prior year. Another advantage of this alternative is that it is the most conservative alternative, given that CIP in the years 2018 – 2027 is forecast to be significantly greater than CIP in the prior years, as the City grows from a population of 9,846 to a population approaching 48,000.

Alternative #2 – this alternative assumes that CWIP is equal to the expected totals entered into rate base in the following year. Projects completed in 2019 are expected to be under construction in 2018. These same projects are financed by bonds that were issued in 2018 and which already are the responsibility of the inside city limit ratepayers. However, this can lead to variations in total CWIP, as total construction project expenditures will vary from year to year.

Alternative #3 – this alternative assumes that the CWIP will be equivalent to the average annual CIP to be expended during the three-year period of the rate plan.

Page 2

_			Water/WW CIP		iternative #1 2017 CAFR	Al	Estimate Method ternative #2 Actual CIP	Al	ternative #3 'ear Avg CIP
	2018	\$	20,700,000	\$	19,284,479	\$	11,895,000	\$	19,272,000
Year 1	2019		11,895,000		19,284,479		26,737,000		19,272,000
Year 2	2020		26,737,000		19,284,479		19,184,000		19,272,000
Year 3	2021		19,184,000		19,284,479		20,074,000		19,272,000
	2022		20,074,000						
	#2 Assume:	s CWII	•	total Cl	P that is entered	into rate	e base the following		

As the table reveals, each of these alternatives results in an equivalent amount of CWIP over the three-year period of the rate plan. While the City believes that Alternative #1 is the most reasonable alternative, the City would be willing to consider any of these three alternatives. Further, the City believes that the adoption of either Alternative #2 or Alternative #3 will not materially impact the rate plan proposed by the City.

PETITION BY OUTSIDE CITY

RATEPAYERS APPEALING THE

WATER RATES ESTABLISHED BY
THE CITY OF CELINA

S

PUBLIC UTILITY COMMISSION

OF TEXAS

CITY OF CELINA'S RESPONSE TO RATEPAYERS' SECOND REQUEST FOR INFORMATION

For Ratepayers' Request to City 2-1 through 2-15, please refer to City of Celina's Supplemental Response to Staff 3-2 at Bates pages 259 — 263:

REQUEST FOR INFORMATION RATEPAYERS' 2-10

RATEPAYERS' REOUEST TO CITY 2-10. Please explain how you ensured that none of the asset costs listed in Asset A/C#: - CIP; Working Capital, Inventory & Prepaid Balance are double-counted in the \$19,284,479 CWIP balance.

Response:

The City's answer to 2-9 explained how the City developed its CWIP estimate. The purpose of the \$19,284,479 CWIP estimate is to ensure that CWIP balances are properly included in the City's rate base.

Because the CWIP estimate is based on the City's unfunded Capital Improvement Plan, it will by definition not be "double counted" in the City's existing asset list. The estimate is intended to account for future CWIP balances, not current or past balances, because every year for the three-year rate plan the City is expected to carry significant CWIP balances.

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	§	OF TEXAS

CITY OF CELINA'S RESPONSE TO RATEPAYERS' SECOND REQUEST FOR INFORMATION

For Ratepayers' Request to City 2-1 through 2-15, please refer to City of Celina's Supplemental Response to Staff 3-2 at Bates pages 259 — 263:

REQUEST FOR INFORMATION RATEPAYERS' 2-11

RATEPAYERS' REOUEST TO CITY 2-11. Please describe and state the cost of each project in the \$19,284,479 requested CWIP balance.

Response:

Please see answers to 2-9 and 2-10. The CWIP balance is an estimate of expected CWIP balances in future years, based on the City's \$164,283,000 unfunded Capital Improvement Plan.

The City further notes that a significant portion of the Capital Improvement Plan is required to serve forecast growth in outside city accounts. Therefore the costs the City incurs in funding this growth, and the financial resources the City must devote to achieving this growth that will benefit outside city ratepayers, should be recovered from those outside city ratepayers that benefit from the growth.

Finally, the City notes that despite the fact that Light Farms residents are not the only outside city residents, the Light Farms development itself is forecast to increase by approximately 1,000 new residential outside city ratepayers in the ten-year period. The growth demands of Light Farms, along with the City's other outside city customers, is fueling the need for the City's \$164,283,000 capital improvement plan.

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	8	OF TEXAS

CITY OF CELINA'S RESPONSE TO RATEPAYERS' SECOND REQUEST FOR INFORMATION

For Ratepayers' Request to City 2-1 through 2-15, please refer to City of Celina's Supplemental Response to Staff 3-2 at Bates pages 259 — 263:

REQUEST FOR INFORMATION RATEPAYERS' 2-12

RATEPAYERS' REOUEST TO CITY 2-12. Please provide the date that each project in the \$19,284,479 requested CWIP balance was placed in service.

Response:

Please see response to 2-11 above.

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	Š	OF TEXAS

CITY OF CELINA'S RESPONSE TO RATEPAYERS' SECOND REQUEST FOR INFORMATION

For Ratepayers' Request to City 2-1 through 2-15, please refer to City of Celina's Supplemental Response to Staff 3-2 at Bates pages 259 — 263:

REQUEST FOR INFORMATION RATEPAYERS' 2-13

RATEPAYERS' REOUEST TO CITY 2-13. Please explain why the inclusion of CWIP in rate base is necessary to the financial integrity of the City's water and wastewater utility.

Response:

The City and its experts assert that there is no more compelling case for inclusion of CWIP into rate base than that provided by the City of Celina. The City bases its case on three primary factors:

1) Ratemaking guidelines

CWIP is clearly allowable under ratemaking guidelines. AWWA *Manual M-1* specifically allows the inclusion of CWIP in the rate base. *Manual M-1*, 7th edition, states as follows on page 43:

"In general, rate base consists of ...plant in service less accumulated depreciation; plus construction work in progress (CWIP), inventor and working capital."

Manual M-1 also states on page 44:

"the inclusion of CWIP in rate base recognizes the utility's investment in infrastructure currently being constructed".

Manual M-1 recognizes that CWIP can be controversial and in certain cases is excluded from rate base. However, Manual M-1 states on page 45 that the inclusion of CWIP is warranted in "circumstances where the utility can demonstrate financial need."

In summary, ratemaking guidelines and methodology clearly allow CWIP to be included in rate base under appropriate circumstances.

2) Financial Integrity

The Texas Administrative Code, Title 16, Part 2, Chapter 24, specifically allows the inclusion of CWIP into rate base if the inclusion is "necessary to the financial integrity of the utility". There is no clearer need for inclusion under this standard than that demonstrated by the City of Celina.

Other publications, such as those prepared for the National Association of Water Companies, address the financial benefit to utilities of including CWIP in rate base, specifically the ability to be reimbursed for financing costs. The paper *Alternative Regulation and Ratemaking Approaches for Water Companies* by The Brattle Group points out that the inclusion of CWIP also allows utilities to more gradually adjust rates by an orderly managed increase in rate base, instead of promoting sudden jumps in rate base and rates by withholding reimbursement for CWIP. The publication states on p.50:

"The CWIP in rate base allows utilities to recover costs incurred from financing construction on a current basis...CWIP provides a more gradual rate increase and less rate shock."

As outlined extensively in the prefiled testimony of Dan V. Jackson, the City of Celina is undertaking an extraordinary and virtually unprecedented capital improvement plan to service the growth that is forecast to increase the City's population from 9,836 to 48,000 by 2030. This is expected to result in a total of 12,795 water accounts of which 3,043 are outside the City limits. Light Farms itself is forecast to increase from its current total of just over 1,000 accounts to approximately 2,000 by 2030, thus fueling a significant portion of the growth and need for capital expenditures.

Few, if any, Class B utilities in the state of Texas are likely to experience this level of growth. This means that the risk to the City and its utility that comes from funding this growth is also significantly greater. This also means that while it might be appropriate in certain cases to exclude CWIP from other Class B utilities, it would be financially devastating to Celina to do so. Celina's unprecedented growth and associated level of risk places it in a category virtually of its own.

The City must construct the infrastructure to service this growth before the accounts are actually connected. But if the connections do not actually occur, the City and its inside city ratepayers will still have to pay for the CIP it has constructed. This is enormously risky for the City, because growth can slow or stop for reasons entirely outside the control of the City. There is no clearer example of the risk of investing in growth than the current coronavirus pandemic, which has brought economic activity in the City of Celina and in Collin County to a virtual halt.

At the time the rate study was finalized, the City was in the final stages of issuing the first component of the debt required to fund its \$164,283,000 CIP. This \$32 million bond is a component of the City's three-year rate plan, and is part of the City's cost of service to its

inside city ratepayers. Debt service is not a component of the City's outside city cost of service under the AWWA-approved hybrid approach used by the City.

So because the City's inside city ratepayers are already responsible for funding the debt service used on the construction of the first component of the CIP, fundamental fairness and reasonableness dictates that the outside city customers fund the cost of constructing the infrastructure as well. This is developed by including CWIP in the rate base. As the Brattle Group states, it is a method for recovering the costs of financing construction, and it results in a more gradual set of rate adjustments.

To not include CWIP in the City's rate base essentially means that outside city ratepayers will not be responsible for any of the financing costs of constructing the CIP required to service outside city and inside city growth. It also means that should growth not meet expectations and revenues fall short of operating expenses and debt service, the City may have to utilize its General Fund to make up the difference – a general fund that is funded by inside city ratepayers and in no part by outside city ratepayers.

Mr. Jackson's prefiled testimony outlined in great detail the risk that the City incurs in servicing outside city customers. The City is compensated for this risk through recovering a rate of return and return on investment on its rate base. To exclude CWIP from the rate base means that the amount that the City recovers to compensate it for investing \$164,283,000 to fund CIP for outside as well as inside city customers will be significantly lower. And if the rate to outside city customers is lower, the difference has to be made up by inside city customers.

In summary, to exclude CWIP from rate base means that:

- 1) Outside city customers do not fund the construction financing cost of the assets necessary to serve outside city growth
- 2) Outside city customers pay none of the debt service the City has already issued and is expected to issue to fund the \$164,283,000 CIP
- 3) Outside city customers pay a lower rate, meaning that inside city customers have to pay a higher rate
- 4) The higher rate paid by inside city customers goes along with the risk the inside city customer assume, the general fund the inside city customers must fund to finance any utility system shortfalls, and the debt the inside city customers has guarantee to ensure the debt it has already issued.

3) Efficiently and Prudently Planned projects

This issue is addressed in the City's response to RFI 2-14. It shows that the City is extraordinarily well managed, with a sound and responsible oversight system that adheres to basic principles of city management.

PETITION BY OUTSIDE CITY	§	
RATEPAYERS APPEALING THE	§	PUBLIC UTILITY COMMISSION
WATER RATES ESTABLISHED BY	§	
THE CITY OF CELINA	§	OF TEXAS

CITY OF CELINA'S RESPONSE TO RATEPAYERS' SECOND REQUEST FOR INFORMATION

For Ratepayers' Request to City 2-1 through 2-15, please refer to City of Celina's Supplemental Response to Staff 3-2 at Bates pages 259 — 263:

REQUEST FOR INFORMATION RATEPAYERS' 2-14

RATEPAYERS' REOUEST TO CITY 2-14. Please explain and provide any documents that support your contention that the major projects under construction at 9/30/17 have been efficiently and prudently managed.

Response:

The major projects now under construction shown in the City of Celina Water/Wastewater Cost of Service Model have been efficiently and prudently managed. The City is subject to and consistently follows a myriad of planning, purchasing, and accounting regulations and requirements as provided in Texas state law. Additionally, the City of Celina utilizes common best-practice project management techniques for project delivery, including the services of licensed civil engineers for all of its major construction projects.

The efficient and prudent management of major construction projects begins with a capital improvement planning process used to establish water and wastewater impact fees in accordance with state law. The City commissions licensed professional engineers to establish water and wastewater modeling, capital improvement planning, and system master planning to establish the need for these capital improvements. Based on these master plans, which have been certified and stamped by a professional engineer licensed by the State of Texas, the City prioritizes specific capital improvements annually in order to deliver an efficient, prudent, and high-quality water system. In fact, the Texas Commission on Environmental Quality has recognized the City of Celina Water System as a "Superior" system, meeting or exceeding the requirements for the state's highest rating. When identified and planned, the City Council considers and approves the water and wastewater master plans, impact fee ordinances, and overall capital improvement plan at publicly posted meetings, allowing for public comment at every turn. If ratepayers, taxpayers, citizens, or the general public feels that the projects are not prudent, necessary, or efficient, they are provided ample opportunity to raise their objections throughout the planning process.

https://dww2.tceq.texas.gov/DWW/JSP/DataSheet.jsp?tinwsys_is_number=997&tinwsys_st_code=TX&wsnumber=TX0430003%20%20%20&DWWState=TX&begin_date=&end_date=&counter=

PCD: 269263 Page 11 Celina's Response to Ratepayers' 2nd RFI

After the projects have been identified and justified as necessary by a professional engineer, the City of Celina considers and approves the prioritization and funding for these projects as part of its annual budget process. The budget process, as required by state law, includes a minimum of two official public hearings and Celina employs a transparent and lengthy public input process for its budget allocation decisions. Further, the City posts is draft budget online well in advance of these public hearings to allow for public inspection and comments on the proposed capital improvement plan and the specific projects recommended to be funded in that year. If ratepayers, taxpayers, citizens, or the general public feels that the projects are not properly prioritized, prudent, necessary, or efficient, they are provided ample opportunity to raise their objections throughout the budgeting process.

When the projects are budgeted within a particular year, the City continues its open and transparent approach to project management. Contracts to design the projects are considered and approved by the City Council in open, pre-posted public meetings where the agenda and backup information is provided to the public in advance of the consideration. The projects are designed and stamped by licensed professional engineers who are ethically and legally bound to plan and design these projects in a manner that exercises reasonable care and diligence and to act as a faithful agent of their clients, and cannot engage in the sale or performance of unnecessary work. If ratepayers, taxpayers, citizens, or the general public feels that the design contracts are not prudent, necessary, or efficient, they are provided ample opportunity to raise their objections throughout the design contracting process.

Upon completion of the design, the City is required and does in fact publicly bid the projects in accordance with Texas law. The projects are advertised online and in local publications and the responses of the bidding construction companies are scored in a manner that open and transparent. Bid tabulations are posted online in advance of the construction award, and the City is obligated to accept the lowest responsible bid. The proposed contracts are vetted and qualified by the City staff, and presented to the City Council in an open, public, pre-posted meeting for the City Council's consideration. The City Council allows for public comment on all agenda items, and takes action in a public meeting after receiving a written recommendation by City staff and the design engineers. If ratepayers, taxpayers, citizens, or the general public feels that the construction contracts are not prudent, necessary, or efficient, they are provided ample opportunity to raise their objections throughout the construction contracting process.

For major projects, the City utilizes a combination of City staff and the services of licensed professional engineers to administer the construction contract and manage the project. All material change orders in project cost or timeline that are requested by the construction firm are presented to the City Council for their consideration at open, pre-posted, public meetings where the justification for the change order is presented and the public is allowed to raise objections. Further, the City of Celina posts contact information for project manager onsite for the duration of the project on all major construction projects, encouraging the public to contact the City in the event they have questions or concerns. If ratepayers, taxpayers, citizens, or the general public feels that the construction delivery or administration are not prudent, necessary, or efficient, they are provided ample opportunity to raise their objections throughout the construction delivery and administration process.

² §137.63 Texas Engineering Practice Act

Finally, the City recovers its just and reasonable costs for the planning, design, and construction of these projects through a utility rate that is approved at an open, pre-posted and public meeting of the City Council after its due consideration of the material presented. The justification for the revenue requirements which justify the rate are available for public view in advance of the meeting to adopt the rates. If ratepayers, taxpayers, citizens, or the general public feels that the rates are not prudent, necessary, or efficient, they are provided ample opportunity to raise their objections throughout the ratemaking process.

The payment and accounting of major projects in Celina is likewise governed by a combination of regulations and requirements from the Governmental Accounting Standards Board (GASB), public purchasing laws of the State of Texas, and City of Celina policies. After work is actually completed on an approved project, the construction company requests payment. The request for payment must be reviewed for accuracy and reasonableness by the contract administrator and the project manager, including prudent steps like comparing the quantities claimed by the construction contractor with actual quantities observed in the field by the project construction inspectors, contract administrator or the project manager. The pay requests are compared to the agreed contract, and only after this review is completed is a check request generated to provide payment to the construction contractor. Upon receipt of the check request, the accounts payable staff again verifies that the payment request is within the confines of the construction agreement and that the appropriate parties have all approved the payment request, and only when this multi-level approval process has been fully vetted is a check cut for signature by two authorized signatories of the City. The expense is then recorded and accounted for in the appropriate fund and project and the payment information and all backup material is retained as a public record for public inspection at any time. At the end of every fiscal year, the City submits itself to an independent audit of the financial statements where auditors randomly sample the justification of all types of expenditures for compliance with the City's policies, with GASB pronouncements, and with accounting principles generally accepted in the United States. The City regularly receives "clean" audit opinions and has received a "Certificate of Achievement for Excellence in Financial Reporting" by the Government Finance Officers Association in recognition of the City's use of best practices in this area.

To our knowledge, the ratepayers, taxpayers, citizens, or the general public has not raised an objection to the prudence or efficiency of any of the major projects under construction as part of the City's CIP. Notably, this includes Light Farms and Collin County MUD, who to the City's knowledge has never objected to or questioned any of the City's CIP.

Sponsor: Jason Gray, City Staff