Filing Receipt

Filing Date - 2024-01-25 04:01:20 PM

Control Number - 50788

Item Number - 407

Public Utility Commission of Texas

Memorandum

TO: Shelah Cisneros, Commission Counsel

FROM: Darryl Tietjen, Rate Regulation

DATE: January 25, 2024

RE: Docket No. 50788, SOAH Docket No. 473-20- 4071.WS – Ratepayers Appeal of the Decision by Windermere Oaks Water Supply Corporation to Change Water and Sewer Rates

Commission Number Run—Based on December 14, 2023 Open Meeting Discussion

---

Please find attached to this memo the schedules for Windermere Oaks Water Supply Corporation as requested in the number-running instructions contained in your memo dated January 3, 2024. Also attached are two internal Staff memos describing adjustments we performed to carry out the instructions. Additionally, please note that the Excel models containing the schedules are included as part of the filing of this memo.

The schedules include the following:

- **Attachment A**: Commission Number-Run—Accounting Schedules
  - Revenue Requirement
  - Other Revenues
  - 2019 Outstanding Legal Debt
  - Summation of WP MN-1
  - Summation of RP RFI 3-19
  - Summation of GL Category 63000

- **Attachment B**: Commission Number-Run—Cost of Service Schedules
  - Page 1: Water and Wastewater Revenue Requirement
  - Page 2: Water Rate Design
  - Page 3: Wastewater Rate Design
  - Page 4: Refund Resulting from Rate Differential
  - Pages 5 – 8: Revised Attachment MN-6
  - Page 9: TRWA Rate Analysis & Revenue Requirement

Please advise if you have any questions regarding this information.

PUBLIC UTILITY COMMISSION OF TEXAS
Windermere Oaks Water Supply Corporation
SOAH Docket No. 473-20-4071.WS
PUC Docket No. 50788
Revenue Requirement-Detail

Commission Attachment A
Revenue Requirement

	Windermere Oaks Water Supply Corporation Total Revenue Requirement	Commission Adjustment	Commission Adjusted Total Revenue Requirement	60% Water Revenue Requirement	40% Sewer Revenue Requirement
OPERATIONS & MAINTENANCE COSTS					
Contract Labor	$ 117,865	$ -	$ 117,865	$ 70,719	$ 47,146
Chemicals and Treatment	$ 12,035	$ -	$ 12,035	$ 7,221	$ 4,814
Utilities	$ 20,922	$ -	$ 20,922	$ 12,553	$ 8,369
Repairs and Maintenance	$ 71,060	$ -	$ 71,060	$ 42,636	$ 28,424
Office Expenses - Billing	$ 15,679	$ -	$ 15,679	$ 9,407	$ 6,272
Accounting and Legal	$ 171,337	$ (168,337)	$ 3,000	$ 1,800	$ 1,200
Office Supplies	$ 4,707	$ -	$ 4,707	$ 2,824	$ 1,883
Telephone	$ 6,549	$ -	$ 6,549	$ 3,929	$ 2,620
Travel and Entertainment	$ 1,130	$ -	$ 1,130	$ 678	$ 452
Equipment Rental	$ 250	$ -	$ 250	$ 150	$ 100
Insurance - WC and Liability	$ 14,160	$ -	$ 14,160	$ 8,496	$ 5,664
License and Dues	$ 178	$ -	$ 178	$ 107	$ 71
Postage and Freight	$ 2,710	$ -	$ 2,710	$ 1,626	$ 1,084
Sampling	$ 8,459	$ -	$ 8,459	$ 5,075	$ 3,384
Depreciation	$ 56,273	$ -	$ 56,273	$ 33,764	$ 22,509
Materials and Supplies	$ 6,730	$ -	$ 6,730	$ 4,038	$ 2,692
Miscellaneous	$ 1,250	$ -	$ 1,250	$ 750	$ 500
Purchased Water	$ 8,490	$ -	$ 8,490	$ 5,094	$ 3,396
Slug Removal	$ 2,363	$ -	$ 2,363	$ 1,418	$ 945
Bookkeeping	$ 4,163	$ -	$ 4,163	$ 2,498	$ 1,665
SUBTOTAL - OPERATIONS & MAINTENANCE COSTS	$ 526,310	$ (168,337)	$ 357,973	$ 214,784	$ 143,189
Long Term Debt	49,882		49,882	$ 29,929	$ 19,953
NET REVENUE REQUIREMENT	$ 576,192	$ (168,337)	$ 407,855	$ 244,713	$ 163,142
Other Revenues - StandbyFees	$ -	(41,672)	$ (41,672)	$ (25,003)	$ (16,669)
Other Revenues - Late Fees	$ -	(6,806)	$ (6,806)	$ (4,083)	$ (2,722)
Other Revenues - Membership Fee	$ -		$ -	$ -	$ -
Other Revenues - Equity Buy In Fees	$ -		$ -	$ -	$ -
Other Revenues - Tap Fees	$ -		$ -	$ -	$ -
Other Revenues - Miscellaneous	-	-	$ -	$ -	$ -
Subtotal Other Revenues		$ (48,477)	$ (48,477)	$ (29,086)	$ (19,391)
NET REVENUE REQUIREMENT FOR RATES*	$ 576,192	$ (216,814)	$ 359,378	$ 215,627	$ 143,751

*within rounding

Commission Rate-Case Expense Surcharge	
Total Commission-Recommended Rate-Case Expenses	$ 478,184.04
Commission Connection Count	271
Commission Surcharge Period	45
Commission Monthly Rate-Case Expense Surcharge	**$ 39.21**

2019 Outstanding Legal Debt to Surcharge $ 121,243.17

PUBLIC UTILITY COMMISSION OF TEXAS
Windermere Oaks Water Supply Corporation
SOAH Docket No. 473-20-4071.WS
PUC Docket No. 50788

Commission Attachment A
Other Revenues

Commission Other Revenues

Standby Fees		**3-Year Average**			**2019 Actual**		**3-Year Average**	
Ratepayers 3-5f	2017 Actual	$	41,977.00					
	2018 Actual	$	38,959.00					
	2019 Actual	$	44,079.00					
	3-Year Average	$	41,671.67	Staff 6-3(b)	$	41.461.48	$	41.671.67
Late Charges								
Ratepayers 3-5f	2017 Actual	$	6,750.00					
	2018 Actual	$	8,575.00					
	2019 Actual	$	5,092.00					
	3-Year Average	$	6,805.67	Staff 6-3(b)	$	5,092.42	$	6,805.67
					$	46,553.90	$	48,477.33

PUBLIC UTILITY COMMISSION OF TEXAS
Windermere Oaks Water Supply Corporation
SOAH Docket No. 473-20-4071.WS
PUC Docket No. 50788

Commission Attachment A
2019 Outstanding Legal Debt

Commission Number Running - Total of Windermere's 2019 Legal Invoices and Outstanding Legal Debt

		Amount
WOWSC Exhibit 7, Workpaper MN-1	$	213,606.96
WOWSC's Response to Ratepayers Third RFI, at pages 069-096	$	74,214.67
Total of Windermere's 2019 Legal Invoices	$	287,821.63
Less: WOWSC GL Detail 2019, Ratepayers HOM-2, Exhibit 74, Category 63000	$	166,578.46
Outstanding 2019 Legal Debt	**$**	**121,243.17**

PUBLIC UTILITY COMMISSION OF TEXAS
Windermere Oaks Water Supply Corporation
SOAH Docket No. 473-20-4071.WS
PUC Docket No. 50788

Commission Attachment A
Summation of WP MN-1

Commission Number Running - Summation of WP MN-1

Page No.	Firm	Invoice Date		Amount
1	Enoch-Land Sale	30-Jun-2019	$	525.00
2	Enoch-Land Sale	31-Jul-2019	$	210.00
3	Enoch-Land Sale	31-Aug-2019	$	180.00
4-6	Enoch-Land Sale	30-Sep-2019	$	6,383.68
7-8	Enoch-Land Sale	31-Oct-2019	$	3,956.46
9-11	Enoch-Land Sale	30-Nov-2019	$	10,531.87
12-14	Enoch-Land Sale	31-Dec-2019	$	15,377.17
15-16	LGRT-General Counsel	15-Jan-2019	$	335.00
17-19	LGRT-General Counsel	28-Feb-2019	$	5,325.60
20-21	LGRT-General Counsel	29-Mar-2019	$	1,216.60
22-24	LGRT-General Counsel	12-Apr-2019	$	5,167.65
25-27	LGRT-General Counsel	30-May-2019	$	5,265.30
28-30	LGRT-General Counsel	25-Jun-2019	$	4,509.60
31-34	LGRT-General Counsel	31-Jul-2019	$	12,759.30
35-38	LGRT-General Counsel	30-Aug-2019	$	9,091.00
39-42	LGRT-General Counsel	30-Sep-2019	$	8,139.60
43-45	LGRT-General Counsel	31-Oct-2019	$	5,865.00
46-50	LGRT-General Counsel	29-Nov-2019	$	15,782.80
51	LGRT-General Counsel	18-Dec-2019	$	17,579.00
52-55	LGRT-TOMA	15-Jan-2019	$	6,337.40
56-59	LGRT-TOMA	28-Feb-2019	$	13,632.08
60-62	LGRT-TOMA	29-Mar-2019	$	6,595.10
63-65	LGRT-TOMA	22-Apr-2019	$	2,413.40
66-68	LGRT-TOMA	23-May-2019	$	2,214.29
69-71	LGRT-TOMA	25-Jun-2019	$	10,709.00
72-73	LGRT-TOMA	31-Jul-2019	$	1,311.30
74-75	LGRT-TOMA	14-Aug-2019	$	130.00
76-77	LGRT-TOMA	23-Sep-2019	$	390.00
78-81	LGRT-TOMA	16-Oct-2019	$	10,584.00
82-88	LGRT-TOMA	25-Nov-2019	$	29,425.76
89	G3-Invoice 607	11-Aug-2019	$	416.00
90-91	G3-Invoice 618	10-Oct-2019	$	416.00
92	G3-Invoice 622	11-Nov-2019	$	416.00
93	G3-Invoice 631	12-Dec-2019	$	416.00
Total of WP MN-1			**$**	**213,606.96**

PUBLIC UTILITY COMMISSION OF TEXAS
Windermere Oaks Water Supply Corporation
SOAH Docket No. 473-20-4071.WS
PUC Docket No. 50788

Commission Attachment A
Summation of RP RFI 3-19

Commission Number Running - Summation of Ratepayers 3-19 at pages 69-96

Page No.	Firm	Invoice Date	Amount	
70	LGRT-General Counsel	18-Dec-2019	$ 17,579.00	Duplicate of WP MN-1, page 51
75	LGRT-TOMA	18-Dec-2019	$ 30,012.10	
80	LGRT-General Counsel	30-Jan-2020	$ 10,788.30	
84	LGRT-TOMA	16-Jan-2020	$ 33,414.27	
91-93	Enoch-Land Sale	30-Nov-2019	$ 10,531.87	Duplicate of WP MN-1, pages 9-11
94-96	Enoch-Land Sale	31-Dec-2019	$ 15,377.17	Duplicate of WP MN-1, pages 12-14
Subtotal			$ 117,702.71	
Less: Duplicate Invoices			$ (43,488.04)	
Total of Ratepayers 3-19 at pages 69-96			**$ 74,214.67**	

PUBLIC UTILITY COMMISSION OF TEXAS
Windermere Oaks Water Supply Corporation
SOAH Docket No. 473-20-4071.WS
PUC Docket No. 50788

Commission Attachment A
Summation of GL Category 63000

Commission Number Running - Summation of 2019 General Ledger Category 63000

Page No.	Firm	Invoice Date	Amount
59	LGRT	25-Feb-2019	$ 167.50
59	LGRT	23-Apr-2019	$ 2,583.83
59	G3	14-Aug-2019	$ 208.00
59	Enoch	21-Aug-2019	$ 262.50
59	LGRT	1-Sep-2019	$ 65.00
59	Joe Giminez	18-Sep-2019	$ 208.00
59	Joe Giminez	21-Oct-2019	$ 208.00
59	LGRT	25-Feb-2019	$ 167.50
59	LGRT	23-Apr-2019	$ 2,583.82
59	G3	14-Aug-2019	$ 208.00
59	Enoch	21-Aug-2019	$ 262.50
59	LGRT	1-Sep-2019	$ 65.00
59	Joe Giminez	18-Sep-2019	$ 208.00
60	Joe Giminez	21-Oct-2019	$ 208.00
60	LGRT	25-Feb-2019	$ 3,168.70
60	LGRT	18-Apr-2019	$ 3,297.55
60	LGRT	18-Apr-2019	$ 608.30
60	LGRT	23-Apr-2019	$ 1,206.70
60	LGRT	7-Jun-2019	$ 1,107.15
60	LGRT	7-Jun-2019	$ 2,632.65
60	LGRT	28-Jun-2019	$ 6,816.04
60	LGRT	28-Jun-2019	$ 2,662.80
60	LGRT	16-Jul-2019	$ 5,354.50
60	LGRT	16-Jul-2019	$ 2,254.80
60	LGRT	18-Sep-2019	$ 4,545.50
60	LGRT	24-Sep-2019	$ 655.65
60	LGRT	24-Sep-2019	$ 6,379.65
60	Enoch	30-Oct-2019	$ 3,386.84
60	LGRT	11-Nov-2019	$ 5,292.00
60	LGRT	11-Nov-2019	$ 4,069.80
60	LGRT	11-Nov-2019	$ 2,932.50
60	LGRT	11-Nov-2019	$ 195.00
60	Joe Giminez	21-Nov-2019	$ 208.00
60	LGRT	9-Dec-2019	$ 14,712.88
60	LGRT	9-Dec-2019	$ 7,891.40
60	Joe Giminez	31-Dec-2019	$ 208.00
60	LGRT	25-Feb-2019	$ 3,168.70
60	LGRT	18-Apr-2019	$ 608.30
60	LGRT	18-Apr-2019	$ 3,297.55
60	LGRT	23-Apr-2019	$ 1,206.70
60	LGRT	7-Jun-2019	$ 1,107.14
60	LGRT	7-Jun-2019	$ 2,632.65
60	LGRT	28-Jun-2019	$ 6,816.04
60	LGRT	28-Jun-2019	$ 2,662.80
60	LGRT	16-Jul-2019	$ 5,354.50
60	LGRT	16-Jul-2019	$ 2,254.80
60	LGRT	18-Sep-2019	$ 4,545.50
60	LGRT	24-Sep-2019	$ 655.65
60	LGRT	24-Sep-2019	$ 6,379.65
60	Enoch	30-Oct-2019	$ 3,386.84
60	LGRT	11-Nov-2019	$ 5,292.00
60	LGRT	11-Nov-2019	$ 4,069.80
60	LGRT	11-Nov-2019	$ 2,932.50
61	LGRT	11-Nov-2019	$ 195.00
61	Joe Giminez	21-Nov-2019	$ 208.00
61	LGRT	9-Dec-2019	$ 14,712.88
61	LGRT	9-Dec-2019	$ 7,891.40
61	Joe Giminez	31-Dec-2019	$ 208.00

Total of 2019 General Ledger Legal Invoice Category 63000 **$ 166,578.46**

SOAH DOCKET NO.	473-20-4071.WS	Commission Attachment B
PUC DOCKET NO.	50788	Page 1 of 9
COMPANY NAME	Windermere Water Supply Corporation	

WOWSC WATER AND WASTEWATER REVENUE REQUIREMENT (Commission Number Run)

	Windermere Oaks Water Supply Corporation Total Revenue Requirement	Commission Adjustment	Commission Adjusted Total Revenue Requirement	60% Water Revenue Requirement	40% Wastewater Revenue Requirement
OPERATIONS & MAINTENANCE COSTS					
Contract Labor	$ 117,865		$ 117,865	$ 70,719	$ 47,146
Chemicals and Treatment	$ 12,035		$ 12,035	$ 7,221	$ 4,814
Utilities	$ 20,922		$ 20,922	$ 12,553	$ 8,369
Repairs and Maintenance	$ 71,060		$ 71,060	$ 42,636	$ 28,424
Office Expenses - Billing	$ 15,679		$ 15,679	$ 9,407	$ 6,272
Accounting and Legal	$ 171,337	$ (168,337)	$ 3,000	$ 1,800	$ 1,200
Office Supplies	$ 4,707		$ 4,707	$ 2,824	$ 1,883
Telephone	$ 6,549		$ 6,549	$ 3,929	$ 2,620
Travel and Entertainment	$ 1,130		$ 1,130	$ 678	$ 452
Equipment Rental	$ 250		$ 250	$ 150	$ 100
Insurance - WC and Liability	$ 14,160		$ 14,160	$ 8,496	$ 5,664
License and Dues	$ 178		$ 178	$ 107	$ 71
Postage and Freight	$ 2,710		$ 2,710	$ 1,626	$ 1,084
Sampling	$ 8,459		$ 8,459	$ 5,075	$ 3,384
Depreciation	$ 56,273		$ 56,273	$ 33,764	$ 22,509
Materials and Supplies	$ 6,730		$ 6,730	$ 4,038	$ 2,692
Miscellaneous	$ 1,250		$ 1,250	$ 750	$ 500
Purchased Water	$ 8,490		$ 8,490	$ 5,094	$ 3,396
Slug Removal	$ 2,363		$ 2,363	$ 1,418	$ 945
Bookkeeping	$ 4,163		$ 4,163	$ 2,498	$ 1,665
SUBTOTAL - OPERATIONS & MAINTE	$ 526,310	$ (168,337)	$ 357,973	$ 214,783.80	$ 143,189
Long Term Debt	$ 49,882.00		$ 49,882	$ 29,929	$ 19,953
NET REVENUE REQUIREMENT	$ 576,192	$ (168,337)	$ 407,855	$ 244,713	$ 163,142
Other Revenues - Standby Fees	$ -	$ (41,672)	$ (41,672)	$ (25,003)	$ (16,669)
Other Revenues - Late Fees	$ -	$ (6,806)	$ (6,806)	$ (4,083)	$ (2,722)
Other Revenues - Membership Fee	$ -	$ -	$ -	$ -	$ -
Other Revenues - Equity Buy In Fees	$ -	$ -	$ -	$ -	$ -
Other Revenues - Tap Fees	$ -	$ -	$ -	$ -	$ -
Other Revenues - Miscellaneous	$ -	$ -	$ -	$ -	$ -
			-	-	-
Subtotal Other Revenues			(48,477)	(29,086)	(19,391)
NET REVENUE REQUIREMENT FOR RATES			$ 359,378	$ 215,627	$ 143,751

	WINDERMERE SYSTEM	WATER	WASTEWATER
COMMISSION NET REVENUE REQUIREMENT	$359,378	$215,627	$143,751

WATER RATE DESIGN (Commission Number Run)

WOWSC SYSTEM REVENUE REQUIREMENT
$359,378

WATER REVENUE REQUIREMENT
$215,627

FIXED REVENUE for WATER RATE DESIGN	
$132,571	($215,626 * 0.6148 = $132,570)

VARIABLE REVENUE for WATER RATE DESIGN	
$83,056	($215,626 * 0.3852 = $83,056)

Description	Amount
Water Fixed Revenue	$ 132,571
Test Year Meter Equivalencies	271
Billing Cycles per Year	12
Base Rate	**$ 40.7659**

Residential/Commercial	Meters	Multiplier	Conn. Equiv.	Base Rate	Base Rate Revenue	Commission Rate
5/8" x 3/4" connections	271	1.00	271	$ 40.77	$ 11,048	**$ 40.77**
				Annualized amount:	**$ 132,571**	

Multi-Tiered Rates (Residential/Commercial)			
Gallonage Tier (Gallons)	**Revenue ($)**	**Gallons Billed (Gallons)**	**Commission Rate per 1,000 Gallons**
0 - 2,000	$ 3,863	983,240.0	$ 3.93
2,001 - 4,000	$ 10,637	2,139,400.0	$ 4.97
4,001 - 8,000	$ 19,470	2,791,000.0	$ 6.98
8,001 - 15,000	$ 16,974	1,739,300.0	$ 9.76
15,001 or more	$ 32,112	2,393,700.0	$ 13.42
	$ 83,056	**10,046,640**	

Var. Rev. Req.
$83,056

WASTEWATER RATE DESIGN (Commission Number Run)

WOWSC SYSTEM REVENUE REQUIREMENT
$359,378

WASTEWATER REVENUE REQUIREMENT
$143,751

FIXED REVENUE for WASTEWATER RATE DESIGN	
$88,381	($143,751 * 0.6148 = $88,381)

VARIABLE REVENUE for WASTEWATER RATE DESIGN	
$55,371	($143,751 * 0.3852 = $55,371)

Wastewater Fixed Revenue	
Description	**Amount**
Wastewater Fixed Revenue	**$88,381**
Test Year Meter Equivalencies	245
Billing Cycles per Year	12
Base Rate	30.06

Residential	Meters	Multiplier	Conn. Equiv.	Base Rate	Base Rate Revenue	Commission Rate
Number of 5/8" x 3/4"connections:	245	1.00	245	$ 30.06	$ 7,365.04	**$ 30.06**
				Annualized:	**$ 88,380.50**	

Wastewater Volumetric Rate (Residential/Commercial)			
Gallonage Tier (Gallons)	**Revenue ($)**	**Gallons Billed (Gallons)**	**Commission Rate per 1,000 Gallons**
Single Tier	$ 55,371	8,378,340	**$ 6.61**

Wastewater Variable Revenue
$55,371

REFUND RESULTING FROM RATE DIFFERENTIAL (Commission Number Run)

Rates (prior to 3/23/2020)

Water:	$ 50.95	WOWSC's Errata to the Direct Testimony of Mike Nelson at pg. 6 (Nov. 29, 2021)
WW:	$ 40.12	WOWSC's Errata to the Direct Testimony of Mike Nelson at pg. 6 (Nov. 29, 2021)

Rates (effective 3/23/2020)

Water:	$ 90.39	WOWSC's Errata to the Direct Testimony of Mike Nelson at pg. 6 (Nov. 29, 2021)
WW:	$ 66.41	WOWSC's Errata to the Direct Testimony of Mike Nelson at pg. 6 (Nov. 29, 2021)

The rate change that took effect on 3/23/2020 did not involve any change in volumetric rates for water or wastewater.

Period of rate refund (March 23, 2020 through December 14,2023; months): 45

Rates resulting from Commission adjustments

Water: $ 40.77
WW: $ 30.06

Rate differential

Water: $ 49.62
WW: $ 36.35

2019 Billing Units (meters)

Water:	271	WOWSC's Errata to the Direct Testimony of Mike Nelson at pg. 8 (Nov. 29, 2021)
WW:	245	Direct Testimony of Gimenez at pg. 9 (Mar. 10, 2021)

Refund Calculation

Water annual revenue (base rate): ($90.39 * 271 * 12) =	$	**293,948.28**	60.09%
Wastewater annual revenue (base rate): ($66.41 * 245 * 12) =	$	**195,245.40**	39.91%
Total annual base rate revenue(Water + Wastewater) =	$	**489,193.68**	Appealed Base Rate annual revenue
Total base rate (appealed rates) revenue generated over 45 months =	$	**1,834,476.30**	Appealed Rate revenue - 45 months
Water annual revenue (Commission base rate): ($40.77 * 271 * 12) =	$	**132,570.57**	
Wastewater annual revenue (Commissionbase rate): ($30.06 * 245 * 12) =	$	**88,380.50**	
Total annual base rate revenue(Water + Wastewater) =	$	**220,951.07**	Commission Base Rate annual revenue
Total Commission base rate revenue generated over 45 months =	$	**828,566.51**	Commission Base Rate revenue - 45 months
Difference in revenue between Appealed rates and Commission rates =	$	**1,005,909.79**	
Offset (Outstanding 2019 Legal Debt) =	$	**(121,243.17)**	
Net Refund Amount =	$	**884,666.62**	
Water (base rate) Refund =	$	**43.59**	per month for 45 months
Wastewater (base rate) Refund =	$	**32.03**	per month for 45 months

Revised Attachment MN-6

			Accounts January	Gallonage January	Revenue January	Accounts February	Gallonage February	Revenue February
		WWTP gallons		140,700			125,400	
		Process Meter		26,200			23,300	
		Water Leaks/Flush					300,000	
				166,900			448,700	
Water Service Rates								
Base charge	$50.95	per meter						
0 gallons			52	0		56	0	
0 - 2000 gallons	$3.55	per 1000 gallons	107	96600	$342.93	111	93000	$330.15
2001 - 4000 gallons	$6.50	per 1000 gallons	63	184300	$826.25	67	200900	$910.55
4001 - 8000 gallons	$9.75	per 1000 gallons	40	216400	$1,353.90	29	153300	$946.58
8001 - 10000 gallons	$13.00	per 1000 gallons	3	28100	$230.60	3	25400	$195.50
10001 - 15000 gallons	$13.00	per 1000 gallons	0	0	$0.00	1	10,300	$89.00
15001 or more	$15.00	per 1000 gallons	4	239,000	$3,285.40	1	31,400	$396.10
		Gallonage Total	269	764,400	$6,039.08	268	514,300	$2,867.88
Sewer Service Rates								
Base Charge	$40.12	per meter	239			239		
1 - 10000 gallons	$3.94	per 1000 gallons		565400	$2,227.68		492600	$1,940.84

$166,810.30 water base rate revenue
$75,045.35 water gallonage revenue
$116,668.96 waste-water base rate revenue
$33,010.66 waste-water gallonage revenue

$391,535.27 Total Projected Revenue Y2019 Water + Waste-Water Services

$369,541.10 Actual Y2019 Water & Sewer Services Revenue

Revised Attachment MN-6

Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue
March	March	March	April	April	April	May	May	May	June	June	June
	119,100			127,200			166,900			187,000	
	19,100			20,800			22,800			22,000	
							16,000			16,000	
	138,200			148,000			205,700			225,000	
51	0		51	0		49	0		44	0	
114	89500	$317.73	110	91800	$325.89	101	81500	$289.33	102	82900	$294.30
64	182900	$811.25	60	187000	$861.50	61	172600	$762.00	64	193100	$877.55
30	155700	$951.08	37	204000	$1,289.70	44	234300	$1,452.83	36	195700	$1,227.68
3	27400	$221.50	5	44200	$350.10	6	52300	$410.50	9	82000	$661.90
5	61,100	$569.80	3	44,800	$447.70	3	36,800	$343.70	9	111,100	$1,040.20
1	19,100	$211.60	5	97,300	$1,085.00	5	124,900	$1,499.00	7	159,400	$1,866.70
268	535,700	$3,082.95	271	669,100	$4,359.89	269	702,400	$4,757.35	271	824,200	$5,968.32
238			241			240			242		
	515500	$2,031.07		607000	$2,391.58		620700	$2,445.56		713700	$2,811.98

Revised Attachment MN-6

Accounts July	Gallonage July	Revenue July	Accounts August	Gallonage August	Revenue August	Accounts September	Gallonage September	Revenue September	Accounts October	Gallonage October	Revenue October
	197,100			193,100			208,700			175,900	
	20800			21,100			11,000				
	275000										
	492,900			214,200			219,700			175,900	
41	0		42	0		42	0		48	0	
86	62100	$220.46	73	52800	$187.44	92	75040	$266.39	102	80100	$284.36
63	181500	$808.05	55	159700	$713.55	37	114500	$525.95	57	167800	$754.40
53	294400	$1,868.70	55	330100	$2,178.98	50	281500	$1,799.63	51	289200	$1,855.80
11	100500	$812.60	11	100300	$810.00	8	72300	$580.70	9	81600	$656.70
8	94600	$870.60	16	198,700	$1,864.70	21	257,900	$2,409.80	12	149,600	$1,406.00
9	246,900	$3,029.40	17	343,100	$3,873.20	28	665,700	$7,888.30	6	142,200	$1,683.60
271	980,000	$7,609.81	269	1,184,700	$9,627.87	278	1,466,940	$13,470.77	285	910,500	$6,640.86
241			243			245			249		
	808500	$3,185.49		972900	$3,833.23		1033340	$4,071.36		798700	$3,146.88

Revised Attachment MN-6

Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue		Y2019		
November	November	November	December	December	December		Totals		
	130,200			129,000			1,900,300		
							187,100		
							607,000		
	130,200			129,000					
						Accounts	Gallonage	Revenue	
						Totals	Totals	Totals	
49	0		52	0		577	0	Y2019	Revenue %
104	83400	$296.07	104	94500	$335.48	1206	983,240	3490.50	4.65%
75	212700	$940.05	62	182400	$819.80	728	2,139,400	9610.90	12.81%
41	213000	$1,301.85	43	223400	$1,365.45	509	2,791,000	17592.15	23.44%
4	37400	$306.60	5	43200	$337.10	77	694,700	5573.80	7.43%
5	59,200	$545.10	2	20,500	$176.70	85	1,044,600	9763.30	13.01%
4	170,200	$2,253.40	5	154,500	$1,943.00	92	2,393,700	29014.70	38.66%
282	775,900	$5,643.07	273	718,500	$4,977.53	3,274	10,046,640	$75,045.35	100.00%
246			245			2908	sum	sum	
	636500	$2,507.81		613500	$2,417.19		8,378,340	$33,010.66	

TRWA Rate Analysis & Revenue Requirement

				A	B	C	D
Line No.	**Account Name**	**Test Year Total**	**Company Adjustments**	**Company Adjusted Test Year Expenses**	**Fixed % of Col. A**	**Fixed Expenses** C = A * B	**Variable Expenses** D = A - C
1.	SALARIES	0	0	0	78%	0	0
2.	CONTRACT LABOR	117,865	0	117,865	75%	88,399	29,466
3.	CHEMICALS AND TREATMENT	12,035	0	12,035	60%	7,221	4,814
4.	UTILITIES	20,922	0	20,922	70%	14,645	6,277
5.	REPAIRS AND MAINTENANCE	71,060	0	71,060	50%	35,530	35,530
6.	OFFICE EXPENSES BILLING	15,679	0	15,679	45%	7,056	8,623
7.	ACCOUNTING & LEGAL	171,337	0	171,337	50%	85,669	85,669
8.	HEALTH INSURANCE	0	0	0	50%	0	0
9.	OFFICE SUPPLIES	4,707	0	4,707	45%	2,118	2,589
10.	TANK REPAIRS	0	0	0	50%	0	0
11.	BAD DEBT	0	0	0	50%	0	0
12.	PAYROLL TAXES	0	0	0	50%	0	0
13.	TELEPHONE	6,549	0	6,549	40%	2,620	3,929
14.	TRUCK & EQUIP. EXPENSE	0	0	0	50%	0	0
15.	TRAVEL & ENTERTAINMENT	1,130	0	1,130	50%	565	565
16.	EQUIPMENT RENTAL	250	0	250	50%	125	125
17.	INSURANCE - WC & LIABILITY	14,160	0	14,160	70%	9,912	4,248
18.	LICENSE & DUES	178	0	178	50%	89	89
19.	POSTAGE & FREIGHT	2,710	0	2,710	50%	1,355	1,355
20.	ADVERTISING	0	0	0	30%	0	0
21.	SAMPLING	8,459	0	8,459	50%	4,230	4,230
22.	EDUCATION	0	0	0	50%	0	0
23.	DEPRECIATION	56,273	0	56,273	60%	33,764	22,509
24.	MATERIALS & SUPPLIES	6,730	0	6,730	50%	3,365	3,365
25.	SECURITY	0	0	0	50%	0	0
26.	MISCELLANEOUS	1,250	0	1,250	50%	625	625
27.	LONG TERM DEBT	49,882	0	49,882	100%	49,882	0
28.	PURCHASED WATER	8,490	0	8,490	45%	3,821	4,670
29.	SLUG REMOVAL	2,363	0	2,363	50%	1,182	1,182
30.	BOOKKEEPING	4,163	0	4,163	50%	2,082	2,082
31.	**TOTAL EXPENSES**	576,192	0	576,192		354,252	221,940
32.	REQUESTED RETURN	0		0			
33.	**TOTAL REVENUE REQUIREMENT**	576,192	0	576,192		354,252	221,940
34.	LESS: OTHER REVENUES	0		0			
35.	**REVENUE for RATE DESIGN**	576,192	0	**576,192**		354,252	221,940

FIXED COST PERCENTAGE*
61.4815%

VARIABLE COST PERCENTAGE*
38.52%

*Overall fixed cost percentages are calculated from the TRWA analysis as provided in the direct testimony of Mike Nelson (Attachment MN-2).

Public Utility Commission of Texas

Memorandum

To: Darryl Tietjen, Division Director, Rate Regulation Division

From: Anna Givens, Director of Financial Review, Rate Regulation Division

Subject: Docket No. 50788—*Ratepayers Appeal of the Decision by Windermere Oaks Water Supply Corporation to Change Water and Sewer Rates*

Commission Number Run

Date: January 25, 2024

This memorandum explains some components of Staff's attached number-running schedules showing the accounting revenue requirement. Attachment A provides the number-running schedules that comply with the January 3, 2024 memorandum from Shelah Cisneros, Commission Counsel, in the Office of Policy and Docket Management that requires Staff to perform a number run consistent with the Commission's decisions at its December 14, 2023 Open Meeting.

The number-running schedules for the accounting revenue requirement comply with the instructions contained in the January 3, 2024 Commission Counsel memorandum. The number-running schedules reflect the Commission's decision to fix base rates that recover a net revenue requirement of $359,378 ($3,000 in legal expenses and Commission Staff's calculation of $356,378 in net other operating expenses). The number-running schedules reflect the calculation of Windermere Oaks Water Supply Corporation's (Windermere) fixed 12-month surcharge to recover its outstanding 2019 legal debt determined using its 2019 general ledger entries for category *63000 Legal/Appraisal* and its invoices for 2019 legal expenses as found in the Direct Testimony of Mike Nelson at Workpaper MN-1 and its Response to Ratepayers' Third Request for Information at 069-096. To the extent that duplicate invoices exist in Workpaper MN-1 and Windermere's Response to Ratepayers' Third Request for Information, amounts billed were counted once, as shown within Attachment A at the Tab labeled "RP 3-19."

The number-running schedules include the calculation of the Commission's modification to the rate-case expense surcharge. The calculation allows Windermere to recover $478,184.04 in rate-case expenses through a surcharge over an assessment period equal to the number of months the appealed rates were in effect. Applying a 45-month assessment period produces the monthly rate-case expense surcharge of $39.21 per connection.

Please let me know if you have any questions.

Public Utility Commission of Texas

Memorandum

TO: Darryl Tietjen, Number-Running Liaison, Rate Regulation

FROM: Stephen Mendoza, Senior Rate Analyst, Rate Regulation

SUBJECT: Docket No. 50788—*Ratepayers Appeal of the Decision by Windermere Oaks Water Supply Corporation to Change Water and Sewer Rates*

Commission Number Run

DATE: January 25, 2024

Please find attached to this memorandum 50788 Commission Attachment B (Rate Design and Refund). The rate design reflects the water and wastewater rates to be applied to customers of the Windermere Oaks Water Supply Corporation (Windermere). Attachment B complies with the January 4, 2024, memorandum from Shelah Cisneros, Commission Counsel, in the Office of Policy and Docket Management that requires Staff to perform a number run consistent with the Commission's decisions at its December 14, 2023 Open Meeting.

The Attachment B contains the rate design for water and wastewater base rates and volumetric rates, along with the calculated refund for water and wastewater base rates. The refund will be applied over a 45-month period. The rates reflect the directives contained in the January 4, 2024 memorandum, and incorporates the corresponding revenue requirement calculated by Anna Givens.

Below is a summary of the rates and refund for Windermere customers:

WATER

Water (base rate): $40.77 per month

Water volumetric rates (per 1,000 gallons)
- 0 – 2,000: $3.93
- 2,001 – 4,000: $4.97
- 4,001 – 8,000: $6.98
- 8,001 – 15,000: $9.76
- 15,001 or more: $13.42

WASTEWATER

Wastewater (base rate): $30.06 per month
Wastewater volumetric rate: $6.61 (per 1,000 gallons)

REFUND

Refund for water and wastewater base rates:

- Water: $43.59 per month for 45 months
- Wastewater: $32.03 per month for 45 months

Please let me know if you have any questions.

The following files are not convertible:

6--Commission Attachment A_Revenue Requirement.xlsx

7--50788 Commission Attachment B (Rate Design & Refund).xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.