AUSTIN ENERGY

BASE RATE FILING PACKAGE

April 18, 2022

TABLE OF CONTENTS

1 INTRODUCTION 5

1.1 Need for 2022 Austin Energy Base Rate Review 6

1.2 Proposed Base Rate Design Changes 10

1.3 The Base Rate Filing Package: What's Included 11

2 OVERVIEW OF BASE RATE FILING PACKAGE 13

2.1 Summary of Proposed Rates 15

2.2 Value of Solar Tariff 16

3 BASE RATE REVIEW PROCESS 17

3.1 The 2022 Austin Energy Base Rate Review Process 17

3.2 How to Participate 17

3.3 City Council Review and Community Engagement 18

3.4 The Impartial Hearing Examiner Process 19

3.5 Treatment of Confidential Information 20

3.6 Notice of Intent to Change Base Rates 21

3.7 Exhibit A: Notice of Intent to Change Rates – Austin Utilities Now 23

3.8 Exhibit B-1: Notice of Intent to Change Rates – Newspaper Notice: English 24

3.9 Exhibit B-2: Notice of Intent to Change Rates – Newspaper Notice: Spanish 25

4 REVENUE REQUIREMENT 26

4.1 Approach 27

4.2 Cash Flow Methodology 28

4.3 Test Year Adjustments 37

4.4 Conclusion 46

5 COST ALLOCATION 47
5.1 Background 47
5.2 Functionalization 49
5.3 Classification 55
5.4 Class Allocation 59
5.5 Cost of Service Results 72
5.6 Cost Allocation Conclusions 73
6 CLASS REVENUE DISTRIBUTION 75
7 RATE DESIGN 78
7.1 Residential Rate Design 78
7.2 Rate Design and Conservation 87
7.3 Proposed Residential Rates 109
7.4 Strategic Direction 2023 113
7.5 Rate-Making Principles 114
7.6 Load Factor and Fairness 120
7.7 Load Size and Fairness 122
7.8 Increased Transparency 123
7.9 Proposed Tariff 129
7.10 Conclusions 129
8 CUSTOMER BILL IMPACTS 131
9 VALUE OF SOLAR 138
9.1 Background and Approach 138
9.2 Proposed Approach 140
9.3 Avoided Costs 140

9.4 Societal Benefits 144
9.5 Policy Driven Incentives 146
9.6 Impacts to Customers 148
9.7 Impacts to the Utility 148
9.8 Summary 150
10 AFFORDABILITY DESIGN 151
10.1 Affordability Goal 151
10.2 Benchmark Against Other Texas Utilities 151

1 INTRODUCTION

The Base Rate Filing Package includes this Report from Austin Energy, the municipally owned electric utility of the City of Austin (City) and presents the cost of service study (Cost of Service Study) and proposal to change base rates to the Austin City Council (City Council). The Base Rate Filing Package also includes the cost of service schedules and work papers, schedule of rates, and associated appendices. The goal of the Base Rate Filing Package is to inform the public and the City Council about Austin Energy's current financial status and explain the data, calculations, and rationale used to develop the proposed base rates.

Austin Energy's Base Rate Filing Package compares the base revenue requirement needed to satisfy Austin Energy's financial obligations in the test year ending September 30, 2021, adjusted for known and measurable changes, with the revenue generated by its current base rates, which were previously set using the historical test year ending September 30, 2014. Austin Energy then calculated the difference between these two balances to determine the proposed changes in Austin Energy's base rates.

Base rates are designed to recover Austin Energy's electric utility costs, such as operations and maintenance, debt service, and other related costs that are not recovered through "pass-through" rates including the Power Supply Adjustment (PSA), Community Benefit Charges (CBC), Regulatory Charge and miscellaneous other fees (e.g., connection fees), in a manner that reflects the basis for Austin Energy incurring these costs and aligns with the goals and objectives of the utility, community, and City Council.

Austin Energy, with external consultants, conducted an extensive analysis of the cost of service to determine that the test year base revenue requirement is $686.8 million, which is the level of revenues that can be expected to meet ongoing operating and debt cost obligations. Known and measurable adjustments to test year data and pass-through charges were made to the revenue requirement and results in the need for an overall base revenue increase of $48.2 million.

This updated base revenue requirement is 7.6 percent more than the revenue that would be generated by the current base rates at adjusted Test Year sales. Based on this increased revenue requirement, Austin Energy is proposing an increase to its base rates. Additionally, the Cost of Service Study results suggest that changes to the current rate class structures are warranted. Specifically, Austin Energy proposes increased fixed cost recovery and a significant update to residential rate design. Finally, Austin Energy presents its detailed proposals on how to allocate the revenue requirement and spread the revenue increase among customer classes.

1.1 Need for 2022 Austin Energy Base Rate Review

In 2012, City Council adopted an ordinance requiring Austin Energy to review its rates and update its Cost of Service Study at least once every five years.[1] While City Council adjusted Austin Energy's base electric rates in January 2017, those adjustments were based on data from a 2014 historical test year. Subsequently, Austin Energy performed a revenue adequacy review, based on Fiscal Year (FY) 2019 test year, and determined a base rate update was not required at that time. However, the revenue adequacy review showed that a base rate increase may be required before the next mandated review. In 2022, Austin Energy conducted a new Cost of Service Study. The new study uses an adjusted test year of FY 2021 to determine the revenue requirement.

Austin Energy faces the challenge of designing new rates that allow the utility to continue to safely deliver clean, affordable, reliable energy and excellent customer service. Austin Energy must ensure its continued financial stability by updating its rate structures in alignment with its

[1] *See*, City of Austin Ordinance No. 20120607-055, Part 12, (June 7, 2012). See also, City of Austin Fiscal Year 2015-2016 Approved Budget, Austin Energy Financial Policy No. 17, (Sept. 10, 2015), Vol. II, pg. 783.

operational requirements and cost structure. This will be accomplished by following the long-standing rate-making principles outlined below:

- Rate-making should be founded on economic standards common to the electric utility industry.
- Rates should be fair between customer classes.
- Rates should ensure the long-term financial stability of the utility.
- Rate structures should provide incentives for energy conservation, promote efficient use of resources, and encourage consumer investment in energy efficiency.
- Rates should maintain the affordability of electricity.
- Rates should provide a discount to low-income customers.
- Rates should be as simple and understandable as practical.
- The Base Rate Review Process should be transparent and facilitate public involvement.

The proposed base rates reflect these principles; and, as will be discussed, will improve the long-term financial strength of the utility.

Austin Energy is requesting adjustments to its base rates for several reasons:

- **Customer Growth**. Austin Energy faces unprecedented customer growth. Austin is in the fastest-growing Metropolitan Statistical Areas (MSA) in the United States with a population above 1 million. Austin Energy has experienced rapid customer growth since FY 2014 (Austin Energy's last rate case's test year). This increased growth has resulted in the need for additional infrastructure investment.
- **Infrastructure Investment**. Austin Energy continues to see approximately 2.5 percent annual customer growth. Austin Energy invested $2.1 billion in new infrastructure from

FY 2014 to FY 2021.[2] By comparison, in FY 2014, Austin Energy's gross infrastructure in service was approximately $4.8 billion. By FY 2021, Austin Energy built out its system to $6.4 billion, an increase of 33 percent in just seven years. This rate of growth is significant. These investments were made for the benefit of our customers to ensure Austin Energy can safely deliver clean, reliable, affordable energy and excellent customer service. These investments directly increase various components of Austin Energy's funding requirements, including:

- Debt service;
- Cash for construction;
- Depreciation expenses;
- Operations and Maintenance (O&M); and
- Recent increases in inflation, which will result in higher costs in the future.

- **Marginal Load Growth.** Despite the increased in number of customers, load growth has not kept pace. Customer growth brings increased utility infrastructure investments and costs, but Austin Energy's base revenues have lagged. The number of customers grew at a compounded rate of 3.2 percent from FY 2014 through FY 2021. During the same period, Austin Energy's normalized retail energy sales experienced a 0.9 percent compounded growth rate. The disparity is due in part to customer demographic trends, including the increasing share of multi-family as compared to single-family homes, the housing mix becoming smaller and more efficient, and an increase in energy efficiency.

[2] Note that the amount of infrastructure investment will not equal the increase in gross infrastructure due to retirements and other ongoing adjustments.

The declining average consumption keeps energy sales flat despite customer growth. Revenue growth is hampered by outdated rate designs that rely too heavily on energy sales, particularly in the residential class. Most residential customers are billed on a steep five tier structure with each tier priced progressively higher. The first and second tiers are priced below cost and are subsidized by the fourth and fifth tiers that are above cost. As residential customers continue to use less, approximately 75% of all residential bills now are in the first two tiers and below the cost to serve, while retail sales in the fourth and fifth tiers (above cost) have continued to decline.

- **Financial Deterioration**. Marginal increases in energy sales are insufficient under the current base rate structure, where significant fixed costs are recovered through energy charges[3]. Financial trends deteriorate when costs rise faster than revenues. Austin Energy had net combined losses in excess of $90 million in FY 2020 and FY 2021.
- **Fixed Cost Recovery**. The proposed rates generally reflect increases in customer charges[4] and, for most commercial customers, demand charges. Because customer and demand charges[5] recover costs that are more fixed in nature, Austin Energy's rate design proposal improves fixed cost recovery. Improved fixed cost recovery not only better aligns with the cost of service, it also makes the proposed rates more sustainable. If customer growth and sales trends continue, Austin Energy will be better able to maintain the proposed rates without the accompanying financial strain that currently impacts the utility.

[3] A charge based on electric energy (kWh) consumed.
[4] A flat fee applied each month regardless the amount of kW or kWh used.
[5] A charge based on the rate at which electric energy is delivered to or by a system at any given instant during the billing cycle.

- **Unstable Residential Revenues**. Because current residential rates were set to recover a significant share of revenues at higher levels of usage, the existing five-tier residential rate structure requires significant energy sales in the fourth and fifth tiers (priced above cost of service) to compensate for the relatively low level of revenues that are generated by energy sales in the initial tiers (which are priced below cost of service). However, the shift in residential energy sales has dramatically reduced the proportion of energy consumption in the higher tiers such that average base revenue per residential customer is shrinking. The proposed residential rate structure reduces Austin Energy's reliance on energy sales and helps stabilize revenues.

Through the 2022 Austin Energy Base Rate Review, Austin Energy has an obligation to maintain its financial health by setting rates that meet Austin Energy's revenue requirement and achieve sustained revenue stability. Austin Energy also aims to improve fixed cost recovery to maintain sufficient revenues into the future. Austin Energy will design rates that encourage efficient energy use and meet changing customer needs. Through this process, Austin Energy will update rates and rate structures to distribute costs fairly among customer classes and continue to encourage efficient energy use.

1.2 Proposed Base Rate Design Changes

Austin Energy proposes modifying residential customers' rate tiers by both flattening and reducing the number of tiers from five to three, while also increasing the customer charge to better recover fixed costs. The current tier structure was designed to send price signals and recover additional revenues from high consumption customers. This design has not proven sustainable. Flattening the tiered rates increases revenue stability by reducing Austin Energy's reliance on high consumption customers and extreme weather while reducing the energy burden on low income customers enrolled in the Customer Assistance Program (CAP), who tend to consume electricity at a higher percentage in the higher-priced tiers.

The residential customer class has not had base rates that fully recovered the identified cost of service in either of the last two rate reviews. Thus, this class started out well below cost of service at the conclusion of the last rate review in 2016. Since then, changing load

characteristics, more efficient housing and appliances, successful energy efficiency programs, and the shift to proportionally more multi-family housing have caused the residential customer class to diverge further from cost of service.

After reviewing the results of the Cost of Service Study, Austin Energy proposes addressing the systemic concerns within the residential customer class rate design. While it is important to address the customer-related and wires costs issues, Austin Energy believes flattening the tiered pricing structure is a critical step to take to help avoid compounding the class under-recovery as new highly efficient residential buildings are added to the system. Austin Energy is also proposing to increase the monthly customer charge to better reflect fixed costs. These proposals will stabilize monthly residential bills, reduce the proportion of energy priced below cost, improve cost recovery, stabilize revenues, and result in a fairer rate design.

1.3 The Base Rate Filing Package: What's Included

This document describes in detail the results of Austin Energy's 2022 Cost of Service Study, changes in the utility's revenue requirement, and the allocation of costs among groups of customers. This report also explains Austin Energy's proposed changes to base electric rates. The report is organized in the following manner:

- Chapter 1 is an introduction that provides an outline of the request;
- Chapter 2 gives an overview of the Rate Filing Package components, including the revenue requirement, cost allocation, class revenue distribution, and rate design;
- Chapter 3 describes the process for the 2022 Austin Energy Base Rate Review, including the steps to participate in the process;
- Chapter 4 illustrates the changes in Austin Energy's revenue requirement based on a historical test year of 2021;
- Chapter 5 describes the cost allocation methodologies and outcomes;
- Chapter 6 discusses the class revenue distribution and Austin Energy's standard approach;
- Chapter 7 provides Austin Energy's proposed changes to base electric rates, founded on the results of the Cost of Service Study, state law, and local community priorities;

- Chapter 8 describes the customer bill impacts for residential and other customers;
- Chapter 9 describes the Value of Solar (VoS); and
- Chapter 10 focuses on the strategic goal of affordability, including Affordability Goals, benchmarking against other Texas utilities, and customer energy burdens.

Attached to this Base Rate Filing Package is the Cost of Service Study and several appendices that guided Austin Energy in the formation of this proposal. This Base Rate Filing Package presents to the public, and to the City Council, Austin Energy's analysis and proposal. Its release is the first step in the public Base Rate Review Process.

2 OVERVIEW OF BASE RATE FILING PACKAGE

Austin Energy is requesting adjustments to its base rates for three primary reasons. First, the utility's financial health is deteriorating due to increases in the costs of providing electric service that are not recovered through existing rates. Second, Austin Energy needs to revise its rate design, especially for residential customers, to stabilize revenues and more equitably recover its costs. Finally, without adjusting base rates, Austin Energy will be at risk of violating its Financial Policies adopted by the City Council.

Austin Energy's Base Rate Filing Package compares the revenue requirement needed to satisfy Austin Energy's financial obligations incurred in the test year ending September 30, 2021 with the revenue generated by the rates that were previously set using the historical test year ending September 30, 2014. Austin Energy then calculated the difference between these two balances to determine the proposed changes in Austin Energy's base rate revenue requirement. The analysis shows that Austin Energy's total revenue requirement, based on a 2021 test year with certain known and measurable adjustments, is $1.2 billion. The difference between the total revenue requirement and the base rate revenue requirement is the costs of the pass-through charges including PSA, Regulatory Charge, and CBC, which are not included in base rates. Austin Energy's current base rates would be expected to generate $638.6 million under normalized conditions, resulting in a revenue deficiency of $48.2 million or 7.6 percent. The revenue requirements are shown in Table 4-C and discussed further in Chapter 4.

The revenue requirement is allocated to customer classes based on how each class uses electricity. This process distributes costs fairly based on how much it costs the utility to serve each customer class. Chapter 5 describes the technical process of allocating the revenue requirement to the various customer classes and the results from Austin Energy's analysis.

The cost of service for each customer class is developed from the revenue requirement by a series of allocations. First, costs are functionalized into categories related to production, transmission, distribution, and customer. Then, costs in each function are sub-functionalized, or classified, into groups, such as demand-related, energy-related, or customer-related, based on the nature of the costs. Some costs can be directly assigned to a function or subfunction. For

costs that cannot be directly assigned, an appropriate allocation methodology must be developed consistent with cost causation principles. Finally, the sub-functionalized costs are allocated among customer classes in a manner that is consistent with how each class uses the electric system, such that the customers who cause Austin Energy to incur the costs are assigned the costs in the Cost of Service Study. Austin Energy's costs incurred to serve each class during the Test Year are shown in Table 5-O.

The Cost of Service Study demonstrates that the residential customer class is well below cost of service, by $76.5 million, while certain commercial customer classes are above cost of service. The customer class above cost of service by the greatest differential in dollar terms is Secondary Voltage ≥ 10 < 300 kW, at $28 million above cost of service. Chapter 5, Cost Allocation, discusses the cost allocation methodologies used to assign costs to specific classes of customers.

The Cost of Service Study results indicate that adjustments are needed to align all classes with their total cost of service. Austin Energy's proposed revenue requirement is designed to move classes toward their cost of service without producing unacceptably large customer impacts. Austin Energy applies a gradual approach to address cost of service imbalances. Austin Energy uses the results in Table 5-O as the foundation for developing the class revenue distribution in Chapter 6 and proposed base rates in Chapter 7.

Class revenue distribution, described in Chapter 6, is the process of determining the target revenue to recover from each customer class in rate design. There is not a single process or policy regarding class revenue distribution that is appropriate for all utilities. Thus, Austin Energy's process has been developed to balance the various objectives of the utility, including equity, affordability, cost causation, and gradualism. This process recognizes moving customers towards cost of service and funding discounts for State of Texas facilities, local school districts, and military facilities.

Rate design is the process of creating charges to recover the target revenue requirement assigned to each customer class. Because there are any number of ways to design rates to recover a given level of revenues, analysts and policymakers often identify a set of objectives or criteria

to evaluate alternative rate structures. Austin Energy's rate-making principles can be found in sub-section 7.5. Rate design sends price signals to customers to promote desirable behavior.

In this proceeding, Austin Energy proposes maintaining the vast majority of the base rate structures currently in place. However, the residential rate structure has some unsustainable weaknesses that require modification to secure the long-term financial stability of Austin Energy and ensure a workable rate design. The proposed rate design includes reducing the number and steepness of the residential tiers and increasing the customer charge. By setting the customer charge at cost, future rate increases may be either deferred or reduced. Additionally, raising the customer charge helps mitigate increasing costs associated with customer growth.

In designing rates, Austin Energy considers many factors including the results of a Cost of Service Study, the priorities of the community and City Council, and the economic health of the utility. For each class, rates may deviate from the costs shown in the Cost of Service Study to meet various social and policy objectives.

The Cost of Service Study demonstrates that certain customer classes are contributing revenues that significantly deviate from cost of service. Because the size of that deviation is large for the residential customer class, moving all customer classes immediately to cost of service would result in rate shock for certain customers in classes far below cost of service. Instead, good utility rate design practice suggests that a more gradual approach to achieving full cost of service across all customer classes remains an appropriate direction for Austin Energy to pursue. This approach moves customer classes closer to cost of service.

2.1 Summary of Proposed Rates

Chapter 7 explains the proposed rate structure changes that allows Austin Energy to recover its revenue requirements in a manner that provides greater stability while adhering to the principles used in developing the rates:

- Reducing the number of Residential rate tiers from five to three, flattening the tiers, and increasing customer charge to better recover fixed costs;

- Eliminating the base rate differential between all inside and outside City of Austin customers;
- Eliminating the billing unit adjustment that currently benefits low load factor commercial customers;
- Calculating the billing demand for Houses of Worship the same as for all other Commercial Customers;
- Establishing consistency in the recovery of discounts for State of Texas facilities, local school districts, and military facilities by assigning this cost responsibility to all non-lighting classes based on their respective cost of service;
- Increasing fixed charges for revenue stability; and
- Combining the current Electric Delivery Charges with the Demand Charges.

2.2 Value of Solar Tariff

Austin Energy is proposing a new approach that allows for greater transparency and flexibility as we seek to achieve a Value of Solar rate design that fairly compensates customers for their onsite renewable energy production and adequately stimulates customer-sited solar adoption to help meet the City's goals as set forth in Austin Energy's Resource Generation and Climate Protection Plan to 2030. Austin Energy has identified that some components historically used to calculate the VoS rate are based on assumptions that no longer align with Austin Energy's underlying costs and is proposing a new methodology that more accurately allocates costs in accordance with standard utility rate-making practices. As part of this adjustment, we are proposing to recover only Avoided Costs through the PSA and recover Societal Benefit value through the CBC, with the intent of removing values that are not related to Avoided Costs from the PSA to increase transparency and facilitate discussion, consideration, and feedback.

3 BASE RATE REVIEW PROCESS

3.1 The 2022 Austin Energy Base Rate Review Process

Over the coming months, Austin Energy staff, stakeholders, and customers will meet to review, dissect, question, and discuss the assumptions, models, and conclusions of this Base Rate Filing Package and Cost of Service Study. The Impartial Hearing Examiner (IHE) will preside over the proceedings and will issue a recommendation to the City Council for their considerations.

The current Base Rate Review Process is informed by Austin Energy's experiences with prior rate reviews. In 2012, the City Council adopted rate ordinance included guidance for handling future revisions of Austin Energy's rates. Specifically, City Council directed that:

- Austin Energy's rates should be reviewed at least once every five years;
- The City will hire an Independent Consumer Advocate (ICA) who is knowledgeable and experienced in rate-making issues to represent residential and small commercial customers; and the City may also hire an IHE to conduct the review and make recommendations.

3.2 How to Participate

With this Base Rate Filing Package, customers interested in participating in the IHE Base Rate Review Process will have 30 calendar days to submit a Request to Participate. All requests to participate shall be emailed to the Base Rate Review Administrator at rate.filings2022@austinenergy.com by May 18, 2022. Included with the Request to Participate, individuals and companies should state their contact information, including the particular person or group represented and their email address.

A person can participate in the Base Rate Review if that person is a customer or represents a customer of Austin Energy receiving electric service. The ICA hired by the City of Austin also has standing to participate in the Base Rate Review. Customers who do not wish to be full Participants in the process may also file comments that will be incorporated by staff and the ICA as feasible. The complete Procedural Guidelines serving as the rules governing the Base Rate Review Process

can be found in Appendix A. All appendices to this document have been filed separately with the City Clerk on April 18, 2022.

3.3 City Council Review and Community Engagement

On April 7, 2022, City Council approved the selection of an IHE. The IHE will oversee the fact-finding process, organize issues for City Council consideration, and make recommendations to City Council on those issues. The IHE process is described in more detail below. City Council also approved an ICA, an expert who will represent the interests of Austin Energy's residential and small commercial customers. Austin Energy will provide information to the ICA regarding Austin Energy's data, costs, analyses, and proposal.

Austin Energy staff briefed the City's Electric Utility Commission (EUC) on March 21, 2022, on Austin Energy's proposed plan and process for the City's review of Austin Energy's rates. Next, Austin Energy presented its proposed plan to the Austin Energy Utility Oversight Committee (AEUOC) on April 5, 2022.

Concurrent with those efforts, Austin Energy also developed a thorough public input process through which stakeholders and customers can offer suggestions about the outcomes of the Cost of Service Study and opinions on proposed rate changes. The three-part process includes participation in the IHE process, EUC's assessment, and City Council's review and decision-making process.

Throughout the entire rate review, the EUC's role is to provide a forum for members of the public to share their input, especially for those individuals or groups unable to participate in the more formal IHE process. The EUC may synthesize the information provided by the public and relay suggestions and recommendations to the City Council and Austin Energy. In addition, Austin Energy will be conducting public meetings in the community as an opportunity for customers and others to learn about the Base Rate Review process, what Austin Energy is asking for, and how it will impact them. The public meetings will take place in April and May and will be hosted both in person at various locations across the community, as well as virtually. The public meetings will address both commercial and residential concerns.

3.4 The Impartial Hearing Examiner Process

Contemporaneously with the submission of this Base Rate Filing Package on April 18, 2022, a procedural schedule will be posted to the Rate Review Website maintained by the Office of the City Clerk of the City of Austin. Documents and questions about the process should be emailed to the Rate Review Administrator at rate.filings2022@austinenergy.com or delivered in-person in hard copy to the Office of the City Clerk at 301 West 2nd Street, Austin, Texas 78701.

In order to make rates effective on January 1, 2023, Austin Energy requests from the City Council a final decision on its proposal no later than November 17, 2022.

With the submission of the Base Rate Filing Package, the IHE process begins. The IHE, operating under strict *ex parte* rules,[6] will conduct a process that includes:

- Admission of participants;
- Alignment of participants;
- Discovery;
- Technical Conferences, for the purpose of increased transparency and access to information;
- A Final Conference, including presentations of Participant's Position Statements and questioning; and
- Submission of briefs.

[6] Under *ex parte* rules, the IHE may not have any substantive conversation about the issues being deliberated in the IHE review process outside of a meeting open to all participants in the process. Participants must be notified in advance of the meeting and must be provided an opportunity to participate in the conversation. In this case, participants to the process include Austin Energy staff, members of the EUC, the City Council members and their staff, and other interested parties outside the City's governing structure.

At the conclusion of the process, the IHE will structure the material presented throughout the proceeding into a formal recommendation for City Council consideration. The IHE's recommendation will organize the issues on which a decision is required by presenting the arguments supporting different perspectives; assessing the issues based on the merits of the argument, state law, and local policy; and offering formal recommendations for the City Council to consider. Austin Energy expects the IHE's recommendation to be issued at the end of August 2022. Participants will then have an opportunity to submit briefs, commonly referred to as "Exceptions," to advocate their positions directly to City Council.

In the final phase of the public review process, Austin Energy anticipates that City Council will deliberate on Austin Energy's proposal and the IHE's recommendations in working sessions of the Austin Energy Utility Oversight Committee and in public hearings conducted by City Council. The staff anticipates a final City Council decision on the rate recommendations by November 17, 2022.

3.5 Treatment of Confidential Information

As a public power entity, Austin Energy is governed by the Texas Public Information Act and treats most information it maintains as public. As a result, Austin Energy can release nearly all its financial and operating information in this Base Rate Filing Package and in response to requests submitted during the Base Rate Review Process.

However, Section 552.133 of the Texas Government Code exempts certain competitive information from release under the Public Information Act.[7] This law authorizes Austin Energy to protect competitively sensitive information, such as generator unit cost data. Release of this type of data would give advantage to Austin Energy's competitors in the wholesale electric market. Finally, pursuant to state law, Austin Energy does not release confidential customer information without the express permission of the impacted customer.

In addition, because this Base Rate Review Process is designed to be open and accessible to all members of the public, no confidential materials or personally identifiable information, including but not limited to social security numbers, driver's license numbers, account numbers, account usage data, or any other data that might compromise a person's privacy, should be included in any filings by any Participant.

3.6 Notice of Intent to Change Base Rates

To facilitate customer involvement in the base rate review process, Austin Energy provided written notice of its intent to change rates to its customers throughout April. Specifically, Austin Energy published a Notice of Intent to Change Rates in its monthly newsletter, Austin Utilities Now, which is distributed to all Austin Energy customers as a utility bill insert. A copy of this notice is provided as Exhibit A. In April, Austin Energy is running a Notice of Intent to Change Rates once a week for two weeks, both in English and Spanish languages, in the *Austin-American Statesman*, *El Mundo*, and *The Villager*. The text of the newspaper notice is provided as Exhibit B.

[7] *See*, Public Information Act, Government Code § 552.133.

Austin Energy published dedicated base rate review websites: austinenergy.com/go/rates and SpeakUpAustin.org/rates. Through these websites, Austin Energy provides resources in multiple languages (English, Spanish, Vietnamese, Arabic, Japanese, Simplified Chinese, Korean, French and Hindi) for Austin Energy customers learn about and get involved in the process.

Finally, prior to the submission of the Base Rate Filing Package, Austin Energy presented an overview of the need for a base rate change to the EUC and City Council.[8]

[8] The Electric Utility Commission and the Council presentations were made on March 21, 2022 and April 5, 2022 respectively.

3.7 Exhibit A: Notice of Intent to Change Rates – Austin Utilities Now

AUSTIN UTILITIES NOW

INFORMATION ABOUT YOUR CITY SERVICES

Austin Energy's 2022 base rate review

The City of Austin's municipally owned electric utility is proposing changes to its base rates and conducting a base rate review.

Austin Energy needs a $48 million revenue increase, based on a cost-of-service study looking at the utility's FY 2021 financial data. This would mean a 7.6 percent overall base rate increase, though actual bill impacts would vary depending on customer class and energy use.

Through the base rate review process, Austin Energy wants to bring its financials back into balance by:

- Updating an outdated residential base rate structure, which does not accurately reflect customer costs.
- Better recovering fixed costs by relying less on energy sales.
- Adjusting for higher operation and maintenance costs.
- Bringing customers closer to what it costs to serve them and establishing more equitable charges as the community continues to grow.

Some of the proposed changes include:

- Reducing the number of residential tiers for inside-City of Austin customers from five tiers to three tiers.
  - Tier 1 (0-300 kWh) — 3.8 cents per kWh
  - Tier 2 (301-1,200 kWh) — 4.3 cents per kWh
  - Tier 3 (1,201+ kWh) — 4.8 cents per kWh
- Increasing the residential customer charge from $10 to $25.
- Bringing outside- and inside-City of Austin residential customers together in the new rates.

You can find all the proposed changes and the specific reasons behind them at austinenergy.com/go/rates.

Because Austin Energy is owned by the City of Austin, the community has a voice in the future of the utility. Austin Energy's full proposal is going through a base rate review. This review is an open and transparent process that leads to a final approval by the Austin City Council. You can find more information and feedback opportunities for the 2022 base rate review at www.speakupaustin.org/rates.

Celebrate May — ride a bike!

May is Bike Month, and Austin Transportation is here to help you find the perfect route to wherever you need to go on two wheels. The 2022 Austin Bike Map provides bike routes coded by comfort level and includes a range of options, from "high comfort" to "helpful sidewalks" to "rough trails." You can also find tips on how to ride in traffic, how to say/sign "bicycle" in some of Austin's most common languages, how to be a Bicycle-Friendly Driver and more.

The Austin Bike Map can be found as a regularly updated online, interactive version and a large, printed version that folds into a pocket-sized map. The bike map is free and available at bike shops, some libraries and recreation centers. Check out the map at: **austintexas.gov/bikemap**.

What's your flood risk?

Depending on recent rainfall, Austin's creeks may be bone dry, gently flowing, or raging torrents. About 10 percent of Austin is floodplain — land likely to be under water when a creek overflows its banks. The City of Austin has resources to help you find out if your home or business is in a floodplain.

We have two types of floodplains, and you can find both at **atxfloodpro.com**. FEMA floodplains are used for flood insurance. City of Austin floodplains are used for development and building permits.

If your home or business is in or near a floodplain, visit **atxfloodsafety.com** for information on signing up for emergency alerts, making a plan and more. If you want the City to provide floodplain map information for your home or business, contact the City's Floodplain Office at **512-974-2843** or **floodpro@austintexas.gov**.

3.8 Exhibit B-1: Notice of Intent to Change Rates – Newspaper Notice: English

AUSTIN ENERGY'S NOTICE OF INTENT TO CHANGE RATES

Austin Energy has reviewed how much it costs to provide electric services to its more than 500,000 customers. Based on this cost-of-service study, Austin Energy is proposing an increase to its base electric rates to accurately reflect the utility's current operating environment. Starting April 18, 2022, the proposed new base rates will be available to the public as part of Austin Energy's Base Rate Filing Package.

To facilitate the base rate review process, the City has hired an Impartial Hearing Examiner (IHE), who will conduct a review of Austin Energy's base rate proposal. The IHE will help the Austin City Council's decision-making process by organizing the opinions and information presented by Austin Energy and any of its customers who want to offer their input. Then, the IHE will prepare a formal recommendation to the City Council about how best to proceed with the rate proposal. The City Council has the final authority to set retail rates. Approved base rates will go into effect starting in 2023.

To participate in the formal IHE process, you must (1) be an Austin Energy customer, and (2) submit a request to participate. People who wish to participate in these proceedings should notify the IHE as soon as possible, as the deadline to request participation is May 18, 2022.

More information, including a copy of the guidelines explaining how to formally participate and how to file a request to participate, is available at **austinenergy.com/go/rates**. The public may also review Austin Energy's Base Rate Filing Package, once it is released, and submit a feedback form at **SpeakUpAustin.org/rates**.

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3.9 Exhibit B-2: Notice of Intent to Change Rates – Newspaper Notice: Spanish

AVISO SOBRE INTENCIÓN DE CAMBIO DE TARIFAS DE AUSTIN ENERGY

Austin Energy terminó de revisar el costo de proveer servicios eléctricos a sus más de 500,000 clientes. Basándose en este estudio de costo de servicio, Austin Energy propone un aumento en sus tarifas eléctricas base para que reflejen de manera exacta el costo operativo actual de la compañía de servicios públicos.

A partir del 18 de abril de 2022, las nuevas tarifas base estarán disponibles al público como parte del Paquete de Presentación de Tarifas Base de Austin Energy.

Para facilitar el proceso de revisión de tarifas base, la Ciudad ha contratado a un examinador de audiencia imparcial para revisar la propuesta de tarifas base de Austin Energy. El examinador ayudará en el proceso de toma de decisiones del Concejo Municipal de Austin organizando las opiniones y la información presentada por Austin Energy, así como por cualquiera de sus clientes que deseen ofrecer sus opiniones o comentarios. Luego, el examinador preparará una recomendación formal para el Concejo Municipal sobre cómo proceder en cuanto a la propuesta de tarifas. El Concejo Municipal tiene la autoridad final para establecer las tarifas. Las tarifas base aprobadas entrarán en vigencia a partir del 2023.

Para participar en el proceso formal, usted debe (1) ser cliente de Austin Energy y (2) presentar una solicitud para participar. Las personas que deseen participar en estos procedimientos deben notificar al examinador lo más pronto posible, ya que el plazo para solicitar participación es el 18 de mayo de 2022.

Puede encontrar más información, incluida una copia del guía explicando cómo participar formalmente y cómo presentar una solicitud para participar, en **austinenergy.com/go/rates**. El público puede revisar el Paquete de Presentación de Tarifas Base de Austin Energy, una vez que se publique. También puede enviar un formulario de comentarios en **SpeakUpAustin.org/rates**.

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4 REVENUE REQUIREMENT

This chapter describes how Austin Energy calculated its revenue requirement. The revenue requirement represents the utility's expenses and investments required to provide reliable electric service to customers and meet the utility's operational requirements. To ensure that rates adequately recover costs, the utility examines historical expenditures, capital improvement requirements, and customer loads, which are adjusted for known and measurable changes that occur after the end of the Test Year and produce a revenue requirement under normalized conditions. Austin Energy's rates will also reflect certain community and policy priorities, as determined by City Council, as well as accounting and financial standards and methods that apply to Municipally Owned Utilities (MOUs) like Austin Energy.

Austin Energy's revenue requirement complies with Austin Energy's financial policies[9] and operational requirements. Meeting the utility's revenue requirement is critical to ensuring the long-term financial health of the utility, which is one of the main objectives of this rate review.

City Council adopts financial policies that govern Austin Energy's requirements related to capital structure, funding sources, debt and debt service coverage, general fund transfer, and reserves. These financial policies are reviewed annually for compliance. Any changes to the policies must be approved by City Council during the annual budget process. These policies include financial targets intended to help the utility achieve sound credit ratings[10] and meet

[9] Austin Energy's financial policies are included in Appendix B.

[10] A credit rating evaluates the creditworthiness of an issuer of debt such as a business enterprise or a governmental body. A higher rating implies a less risky investment and will typically result in lower interest costs to the issuer.

industry benchmarks of financial health. In addition, these financial policies include bondholder protections and targets for debt service, liquidity, and reserves. Austin Energy has a fiduciary responsibility to its bondholders and customers to set rates that comply with the financial targets set forth in these policies.

4.1 Approach

Austin Energy's revenue requirement is developed using actual historical costs from the most recent fiscal year. Because a natural time lag exists between the end of the historical test year and the time when a Cost of Service Study is performed, it is common industry practice to adjust historical test year information based on current concrete knowledge available at the time of the study. These adjustments reflect changes in system costs, revenues, or customer composition that are "known and measurable."[11] Examples of known and measurable cost adjustments include new operating costs, adjustments of historical costs that have changed significantly, and removal of costs that are no longer relevant.[12] Austin Energy's budget facilitates certain known and measurable adjustments, such as personnel costs, equipment, or supply cost increases. These adjustments are made to historical accounting records to establish rates based on costs that reflect current operating conditions. Known and measurable adjustments are applied to historical financial results, resulting in an adjusted Test Year revenue requirement. Austin Energy also annualizes certain costs that were incurred for part of the historical year to reflect a full twelve months of operations.

[11] To make such an adjustment, the utility must show that 1) the adjustment is quantifiable and 2) the adjustment reflects an investment or expense that either is used and useful in the delivery of electric service or will become so prior to the effective date of the supporting rate structure.

[12] Examples include one-time events, abnormal weather or operating conditions, changes to costs since the completion of the fiscal year, or other events not reflected, or improperly reflected, in the historical year.

For this base rate review, Austin Energy used audited financial records from October 1, 2020 through September 30, 2021 (FY 2021). The adjustments to FY 2021 are provided in Table 4-B. In FY 2021, Austin Energy's overall revenue requirement was $1.2 billion and does not include the costs of non-electric services, such as district cooling or wholesale transmission costs.[13]

4.2 Cash Flow Methodology

Austin Energy uses the cash flow methodology to develop the return component of its total revenue requirement. Under the cash flow method, the total revenue requirement includes the gross annual cash Austin Energy needs to operate, maintain, and capitalize the utility, including the cost of operations and maintenance, transfers and shared services, cash funded capital, funding for decommissioning obligations, replenishment of reserve funds (if needed), annual debt service payments on bonds, satisfying debt covenants and financial policies.

For public power utilities like Austin Energy, the cash flow method is often used to develop the return component. Unlike an investor-owned utility, Austin Energy does not develop its revenue requirement to earn a profit for equity investors. Austin Energy's use of the cash flow method enables it to meet its budget, contribute to the City of Austin's general fund, service its debts, and address all other financial obligations.

Consistent with Austin Energy's financial policies, the revenue requirement includes:

[13] Non-electric services have revenue streams that recover operations and maintenance costs separate from base electric rates. These revenues are collected directly from customers who benefit from the specific service. Wholesale transmission costs are recovered through a separate transmission cost of service filing that is under the exclusive jurisdiction of the Public Utility Commission of Texas.

- reasonable operating and maintenance expenses;
- debt service;
- cash margins to fund capital projects;
- annual deposits to replenish required reserves (if any);
- general fund contribution to the City;
- recognition of other revenues to be earned, such as new service connections; and,
- all other financial obligations related to providing electric service.

In the Cost of Service Study, Austin Energy follows the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts for coding revenues, expenses, assets, and liabilities to accounts. While FERC accounting is required for all Investor-Owned Utilities (IOUs), it is not a regulatory requirement for most MOUs. Austin Energy's use of FERC accounting represents industry best practice. The Cost of Service Study identifies expenses by FERC account and can be found in Appendix C.

Key components of the revenue requirement calculation are described in subsections 4.2.1 through 4.2.11.

4.2.1 Operation and Maintenance Expenses

Operation and Maintenance (O&M) expenses reflect all the costs required to operate and maintain the utility; provide efficient and reliable electric service to customers, including providing excellent customer service; and all maintenance and repair of utility assets. Austin Energy incurs O&M expenses for each of its four primary utility functions: Production, Transmission, Distribution, and Customer Service. For Austin Energy, O&M expenses make up approximately 83 percent of the utility's total revenue requirement. FERC accounting methodology categorizes O&M expenses into the following categories:

- Power Production[14] — includes fuel, labor, routine maintenance, system control and dispatch of power plants, and purchased power expenses.
- Transmission[15] — includes labor and routine maintenance for transmission lines and transmission substations.
- Distribution[16] — includes labor and routine maintenance for overhead and underground distribution lines and circuitry, distribution substations, streetlights, service transformers, and meters.
- Customer — includes meter reading, billing, collections, sales, advertising, customer assistance, and other customer service and communication activities.
- Administrative and General (A&G) — includes salaries of general and administrative personnel, office supplies and expenses, insurance, outside services, injuries and damages, employee pensions and benefits, and other general expenses. Because Austin Energy is a department of the City, certain administrative and general support services are provided by the City. Austin Energy reimburses the City for these services.

[14] Power Production refers to the generation of electricity. A portion of Austin Energy's fixed production costs are recovered in base rates, and the remaining power production costs are recovered in the PSA.

[15] Transmission reflects the infrastructure by which electricity produced at power plants is transported over long distances to customers. The transmission function is defined as facilities operating at a voltage of 69,000 volts (69 kilovolts or kV) or higher.

[16] Distribution is the final stage in the delivery of electricity to customers and includes stepping down the service voltage to a level of usage that is safe for different customer types. On Austin Energy's system, distribution equipment is generally operated at less than 69 kV and includes the electrical equipment that directly serves customers.

4.2.2 Depreciation Expenses and Amortization of Contributions in Aid of Construction

Austin Energy's financial policies require the inclusion of the annual depreciation expenses for its infrastructure and facilities, as well as amortization of Contributions in Aid of Construction (CIAC), in the revenue requirement calculation.

Depreciation expenses reflect the use of an asset or group of assets over their estimated life.[17] Depreciation expense does not represent an actual cash expense. Under the cash flow methodology, depreciation expense is a source of cash whereby the cash associated with this line item in the revenue requirement can be used to pay for Austin Energy's other cash obligations, such as capital improvement projects, debt service, general fund transfers, or the funding of reserves. As a result, the cash generated from depreciation expense reduces other cash obligations of the utility, effectively netting this component to zero and removing it from the total revenue requirement determination.

CIAC is the portion of customers' total service-connection (or extension) costs that is charged directly to customers. Austin Energy amortizes these capital contributions over the life of the underlying asset. Similar to depreciation expenses, amortization of CIAC is a non-cash item in the revenue requirement. However, amortization of CIAC is applied as an offset to depreciation. In essence, it reflects the utility giving back the value of the contributed property to customers over the life of the assets contributed.

[17] For example, an asset with an estimated life of 30 years may have one-thirtieth (1/30 or 3.33 percent) of its original cost as an annual depreciation expense to reflect the age and value of the asset.

4.2.3 Capital Expenditures

Austin Energy is a highly capital-intensive business due to the significant investment Austin Energy makes to develop and maintain utility-owned assets. To maintain high standards of system reliability, Austin Energy continuously upgrades and replaces infrastructure under its capital improvement plan (CIP). For example, during the most recent three fiscal years, Austin Energy spent an average of over $400 million per year on capital projects. Customers contributed an average of $44 million per year in the form of CIAC. Austin Energy funds the remainder through its capital improvement program with a combination of debt, reserves, and current cash margins generated from rates. Of the portion that Austin Energy funds annually, Austin Energy finances approximately 50 percent of capital expenditures from debt, and the remainder from cash. This treatment is consistent with the requirements of Austin Energy's financial policies[18] and City Council guidance. Financial policies are often influenced by the levels of cash funding of capital that are viewed as favorable by credit rating agencies.

4.2.4 Debt

Under current financial policies, Austin Energy pays for approximately 50 percent of utility-funded CIP expenses with cash and borrows the other 50 percent through its debt financing program. Austin Energy uses a combination of short- and long-term financial instruments to fund the debt portion of its CIP.

For short-term financing, Austin Energy uses a commercial paper program through which the utility can borrow funds as needed to pay for capital projects. The commercial paper program

[18] *See*, Financial Policy No. 14 in Appendix B.

operates like a letter of credit a homeowner has with a bank. Typically, Austin Energy will borrow funds in smaller increments at very low interest rates over a 12-to-18-month period. Once Austin Energy accumulates approximately $200 million of short-term tax exempt debt and up to $100 million taxable debt, Austin Energy converts the commercial paper into long-term debt.

Austin Energy's long-term debt is typically issued as electric utility revenue bonds, the repayment of which is guaranteed by Austin Energy's annual revenues. Per financial policy, the term of Austin Energy's long-term debt generally does not exceed 30 years because Austin Energy cannot finance capital projects beyond their useful life. Austin Energy's revenue requirement calculation includes both annual debt service expenses, like principal and interest payments associated with long-term debt, and the interest expenses related to short-term commercial paper borrowing.

Per financial policy,[19] Austin Energy must target a debt service coverage ratio[20] of not less than 2.0x on electric utility revenue bonds to maintain its 'AA' credit rating. Traditionally, utilities with lower debt ratios and higher debt service coverage ratios have received higher credit ratings. Higher credit ratings result in lower borrowing costs for the utility, a savings that can be passed on to customers through lower annual debt service payments. In addition, a 2.0x coverage ratio aligns with debt service coverage ratios of other public power utilities across the country. According to Fitch Ratings' 2021 US Public Power Peer Review, public power utilities with an 'AA' rating have a median debt service coverage ratio of 2.39x.

[19] *See*, Financial Policy No. 6 in Appendix B.

[20] Debt service coverage ratio is the ratio of cash available for servicing interest, principal, and lease payments to the total annual debt payments the utility is required to make.

4.2.5 Internally Generated Funds for Construction[21]

Austin Energy pays with cash the costs associated with the utility-funded CIP that is not funded by debt. The revenue requirement includes cash generated by rate revenues to fund this obligation, referred to as "internally generated funds for construction." In Austin Energy's revenue requirement, capital improvement projects funded with current cash are included in the cash margin calculation as discussed in subsection 4.2.7.

4.2.6 General Fund Transfer

Consistent with standard practice among MOUs and Texas Government Code subsection 1502.059, Austin Energy transfers a percentage of revenues to the City. Austin Energy makes transfers to the City's general fund in lieu of paying franchise fees, taxes, dividends; and also in lieu of earning a return on investment. The transfer payment from Austin Energy to the City is invested directly back into the local community, rather than flowing to outside investors, which is a benefit to residents in Austin and those in surrounding communities.

Per City policy,[22] Austin Energy pays an annual General Fund Transfer to the City, in an amount not to exceed 12 percent of Austin Energy's three-year average revenues minus PSA revenues and district cooling revenues.[23] The General Fund Transfer included in Austin Energy's request is $121 million.

[21] In some attached reports, this line item may be referred to as "Capital Paid."
[22] *See*, Financial Policy No. 13 in Appendix B.
[23] The General Fund Transfer is calculated using the current year estimate and the previous two years' actual revenues and power supply costs from the City's Comprehensive Annual Financial Report.

4.2.7 Cash Margin

The cash margin represents Austin Energy's remaining cash needs after all other sources of funding are considered. The cash margin calculation considers sources and uses of cash. Cash sources include depreciation expense net of amortized CIAC, as well as interest and dividend income and CIAC. Cash uses include debt service, the General Fund Transfer, internally generated cash for construction, and decommission funding as well as required contributions to reserves (if any).

As shown in Table 4-A, the Test Year 2021 required cash margin is $197,268,716.

Table 4-A : Cash Margin Calculation

Item	FY 2021	Adjustments	TY 2021
Cash Sources			
Depreciation & Amortization ($)	268,470,823	(121,705,123)	146,765,700
CIAC ($)	41,398,937	2,229,044	43,627,981
Interest and Dividend Income ($)	2,966,885	1,303,431	4,270,316
Cash Sources Total ($)	312,836,645	(118,172,648)	194,663,996
Cash Uses			
Debt Service ($)	159,561,089	(16,446,019)	143,115,070
Non-Nuclear Decommissioning ($)	8,000,000	-	8,000,000
General Fund Transfer ($)	114,000,000	7,000,000	121,000,000
Internally Generated Funds for Construction ($)	198,693,044	(78,875,402)	119,817,642
Cash Uses Total ($)	480,254,133	(88,321,421)	391,932,712
Required Cash Margin ($)	167,417,488	29,851,228	197,268,716

4.2.8 Other Expenses

Other expenses represent a relatively small amount of the revenue requirement. This is in part because Austin Energy's most significant other expense, district cooling, is a non-utility expense that Austin Energy removes from the revenue requirement. All direct and indirect non-utility operations expenses have been removed from the revenue requirement in this rate review.

4.2.9 Revenue Requirement Offsets

The revenue requirement is the total level of annual revenues Austin Energy needs to operate and serve its customers at the Test Year level of sales. The total revenue requirement includes expenses that are not recovered through Austin Energy's base rates. Instead, Austin Energy collects some costs through miscellaneous service charges and monthly "pass-through" charges, which are under standalone rate riders and are set to recover specific costs on a dollar-for-dollar basis. The objective of the cost study in this rate review is to calculate the base revenue requirement, which is the level of costs that must be recovered through base rates. Costs that are recovered outside base rates are not part of this rate review.

4.2.10 Other Revenue

To develop the base revenue requirement, miscellaneous other revenues such as pole rental revenues are subtracted. Other revenue sources include but are not limited to connection charges, equipment rentals, service charges, and maintenance agreements.

4.2.11 Pass-Through Items

Consistent with Austin Energy's historical practice, rates under Austin Energy's pass-through cost recovery mechanisms are adjusted during the annual budget process. Austin Energy has the following pass-through charges, none of which is being reviewed in this Base Rate Review Process:

- **Power Supply Adjustment Charge** – This charge recovers all net fuel and purchased power costs and is billed to customers based on total monthly amount of electricity consumed.
- **Regulatory Charge** – This charge recovers the costs Austin Energy incurs as a distribution service provider to receive transmission grid service to deliver power to

Austin Energy's retail customers, as well as the Electric Reliability Council of Texas (ERCOT) and the Texas Reliability Entity[24] fees.

- **Community Benefit Charges** – These charges recover costs associated with funding service area street lighting,[25] CAP, and Austin Energy's Energy Efficiency Service programs.

4.3 Test Year Adjustments

Austin Energy has made several adjustments to the FY 2021 data to reflect known and measurable changes, to normalize operations, and including annualization of financial and operating conditions. Adjustments consider costs and revenues that are influenced by one-time events, abnormal operating conditions, changes to costs since completion of the fiscal year, or other events not reflected in the FY 2021 financial data. Adjustments related to changes in cost structure, customers, or other factors are limited to items that are known, measurable, and in-service by the time rates become effective. Table 4-B lists the adjustments made to FY 2021 financial results by major categories for both revenue and expense, where positive amounts raise the revenue requirement and negative amounts (those in parentheses) lower the revenue requirement. Adjustments that have no effect on the revenue requirement are generally reflective of the transfer of dollars between FERC accounts and are not shown in Table 4-B, but can be reviewed in Appendix C, which provides a summary of the adjustments by FERC account

[24] Texas Reliability Entity (Texas RE) is a non-profit corporation that is the Regional Entity for the ERCOT interconnection, pursuant to its Delegation Agreement with the North American Electric Reliability Corporation, which was approved by the Federal Energy Regulatory Commission. Texas RE's mission is to assure effective and efficient reduction of risks to the reliability and security of the bulk power system within the ERCOT Interconnection.

[25] The pass-through charge for Service Area Lighting is assessed only to customers inside the City limits and is designed to recover the cost associated with providing street light service within the City of Austin.

and a description.[26] Supporting documentation for these adjustments is included in the cost of service model in the form of work papers, which include the calculations and assumptions used to determine the adjustments.

[26] *See*, Schedule D and associated work papers in Appendix C: Austin Energy 2021 Electric System Rate Study.

Table 4-B: Test Year 2021 Adjustments by Major Revenue Requirement Category

	Adjustment	O&M	Depreciation & Amortization	Debt Service	Margin	Other Expenses	Other (Non-Rate) Revenue	Total Adjustment
1	South Texas Project	596,224	-	-	-	-	-	596,224
2	Sand Hill Energy Center	3,150,109	-	-	-	-	-	3,150,109
3	Add Unvouchered AP to EE	247,278	-	-	-	-	-	247,278
4	City Services	(946,935)	-	-	-	-	-	(946,935)
5	Labor and GAAP	(55,636,585)	-	-	-	-	-	(55,636,585)
6	Decker Steam Units	(2,564,471)	-	-	-	-	-	(2,564,471)
7	Uncollectible Accounts	(7,837,013)	-	-	-	-	-	(7,837,013)
8	Town Lake Center	(1,178,610)	-	-	-	-	-	(1,178,610)
9	Rate Case Expense	597,000	-	-	-	-	-	597,000
10	Transmission by Others	(3,690,960)	-	-	-	-	-	(3,690,960)
11	Grant Consolidation	(67,801)	-	-	-	-	-	(67,801)
12	Heavy Equipment Lease	7,471,233	-	-	-	-	-	7,471,233
13	Insurance	821,335	-	-	-	-	-	821,335
14	Call Center Staffing	5,382,525	-	-	-	-	-	5,382,525
15	Call Center Software	1,049,194	-	-	-	-	-	1,049,194
16	Vegetation Management	7,443,505	-	-	-	-	-	7,443,505
17	Benefits of CAP Revenue	(5,131,758)	-	-	-	-	-	(5,131,758)
18	Debt Service	-	-	1,396,488	-	-	-	1,396,488
19	General Fund Transfer	-	-	-	7,000,000	-	-	7,000,000
20	Internally Generated Funds for Construction	-	-	-	(66,616,839)	-	-	(66,616,839)
21	Interest Income	-	-	-	(1,303,431)	-	-	(1,303,431)
22	CIAC	-	-	-	(2,229,044)	-	-	(2,229,044)
23	Remove Nacogdoches	-	(111,743,752)	-	111,743,752	(16,442,387)	-	(16,442,387)
24	Non-Electric	(829,067)	(9,961,371)	(17,842,507)	(2,297,192)	(18,713,593)	29,890,394	(19,753,336)
25	Transfer In for CIAC and Austin Water CAP	-	-	-	-	6,204,246	-	6,204,246
26	Loss on Disposal	-	-	-	-	163,792	-	163,792
27	Transmission Service Revenue	-	-	-	-	-	(8,382,871)	(8,382,871)
28	Facilities Rentals	-	-	-	-	-	1,836,826	1,836,826
29	Treated Coal Revenues	-	-	-	-	-	3,731,532	3,731,532
	Total	**(51,124,797)**	**(121,705,123)**	**(16,446,019)**	**46,297,246**	**(28,787,942)**	**27,075,881**	**(144,690,754)**

1. South Texas Project (STP) – STP's maintenance schedule includes periodic over-haul expenses which occur every third year. A three-year average is necessary to capture these recurring, but uneven, contract costs.

2. Sand Hill Energy Center (SHEC) – Like STP, the maintenance contract for SHEC includes periodic over-haul expenses every third year. Thus, a three-year average is necessary to capture these recurring, but uneven contract costs.
3. Add Unvouchered Accounts Payable – The financials used to develop the revenue requirement did not capture some accounts payable related to the Energy Efficiency program. Thus, these costs were added to the revenue requirement.
4. City Services – Austin Energy transfers funds to the City for its share of services such as the City Fleet Department, Law Department and Administrative Support and Communications and Technology Management. Thus, the FY 2022 funding for these programs is known and measurable so these program costs were decreased in the Test Year to reflect the FY 2022 amounts.
5. Labor and GAAP – An adjustment was made to increase labor costs to reflect the 2.0 percent pay raise provided to Austin Energy employees, which aligns the Test Year labor costs with the current payroll. However, this increase in labor costs was more than offset by the recognition of unfunded pension and other post-employment benefits (OPEB) expenses. Since Austin Energy did not set aside the cash for these obligations, they were removed from the Test Year revenue requirement under the cash basis.
6. Decker Creek Steam Units – As of March 31, 2022, the two gas-fired steam turbine generating units constructed between 1967 and 1971 at Decker Creek Power Station were retired, so the costs associated with the operation of these units were removed from the Test Year.[27]

[27] The four gas-fired turbines at Decker Creek Power Station will continue operations.

7. Uncollectible Accounts – A portion of the uncollectible accounts in FY 2021 was related to a non-recurring event. Thus, this portion of the uncollectible accounts was removed from the Test Year.
8. Town Lake Center – Austin Energy's headquarters was formerly housed at the Town Lake Center property. Given that Austin Energy has moved its headquarters to a new location in the Mueller development, the costs associated with the Town Lake Center property were removed from the Test Year.
9. Rate Case Expense – Austin Energy intends to recover its rate case expenses over three years. Thus, the annualized cost of the rate case was added to the Test Year revenue requirement.
10. Transmission by Others – The cost of transmission by others (captured in FERC 565) was estimated based on the sum of 2021 access fees (or "Postage Stamp Rate") from Public Utility Commission of Texas Docket No. 51612 and Austin Energy's ERCOT average 4CP in the same docket. No transmission-related costs are recovered through base rates.
11. Grant Consolidation – A small portion of supervision expenses associated with the Energy Efficiency program are funded from a grant. Thus, the portion of this cost that is grant-funded was removed from the Test Year.
12. Heavy Equipment Lease – The cost of leasing heavy equipment was updated to reflect a three-year average of lease payments on existing equipment.
13. Insurance – The cost of certain insurance programs was updated to reflect the current cost in the Test Year.
14. Call Center Staffing – Austin Energy signed a new contract for staffing the Call Center in 2022. An adjustment was made to reflect the current cost in the Test Year.
15. Call Center Software – The incremental cost of new cloud-based software for use by the Call Center was included in the Test Year.
16. Vegetation Management – The annualized cost of new contracts for vegetation management was included in the Test Year.
17. Benefits of CAP Revenue – Funding for CAP weatherization and a portion of "Plus 1" and CAP Arrears Management was funded from revenues generated from the CAP

Community Benefit pass-through charges. Thus, the relevant costs for these programs funded from this source were removed from the Test Year so they would not also be recovered in base rates. Further, the cost of CAP assistance for Austin Water shows up in Austin Energy's expenses because this program is administered by Austin Energy, so the expense was removed from the Test Year.

18. Debt Service – The debt service in the Test Year was updated to reflect the FY 2022 debt service obligations of existing debt under the accrual basis.
19. General Fund Transfer – This was updated for the Test Year to equal the level indicated by the revenue requirement—namely, 12 percent of non-PSA revenue.
20. Internally Generated Funds for Construction – The Test Year amount of internally generated funds for construction was based on a three-year average of capital spending from FY 2019 through FY 2021 with costs related to the Nacogdoches Generating Facility and the new Austin Energy headquarters in Mueller removed. Then, the Austin Energy funded portion of this amount (i.e., the amount not from CIAC) was set to 50 percent cash funded, consistent with the City's financial policies.
21. Interest Income – The non-cash portion of interest income was removed (increasing the amount of interest income in the Test Year).
22. Contribution in Aid of Construction (CIAC) – Similar to internally generated funds for construction, the amount of CIAC in the Test Year was based on a three-year average of CIAC from FY 2019 through FY 2021.
23. Nacogdoches Generating Facility – The accelerated depreciation associated with the Nacogdoches Generating Facility was removed from the depreciation expense, which also equally impacted the cash margin requirement (since depreciation, as a non-cash expense, acts as a source of funding for the return calculation). Further, the non-cash amortization of the acquisition of the Nacogdoches Generating Facility was also removed from Other Expenses.
24. Non-Electric – All facets of the non-electric operations (i.e., district cooling) were removed from the Test Year.

25. Transfer in for CIAC and Austin Water CAP – An adjustment was made to Other Expenses to normalize the CIAC transfer from other City departments and to remove the payment from Austin Water for its share of CAP assistance. The cost of CAP assistance for Austin Water shows up in Austin Energy's expenses because this program is administered by Austin Energy, but the expense was removed from the Test Year (see adjustment 17), so that neither the cost nor the corresponding funding from Austin Water shows up in the Test Year.
26. Loss on Disposal – The loss on disposal of assets was adjusted so the Test Year equals a three-year average from FY 2019 through FY 2021.
27. Transmission Service Revenue – Assumed revenue from the regulated transmission function was increased to equal the identified cost of service for the Test Year.
28. Facilities Rentals – The Test Year revenue from facilities rentals was reduced in the Test Year to reflect a change in rental revenue from a particular customer.
29. Treated Coal Revenues – The Test Year revenue associated with treated coal was reduced to reflect the end of this revenue on December 31, 2021.

4.3.1 Test Year Revenue Requirement

As detailed in Table 4-C, the total Test Year 2021 revenue requirement is the sum of total O&M expenses, depreciation and amortization, margin, and other expenses less miscellaneous non-base rate revenue. In Table 4-A, the test year margin requirement reflects an amount that takes into consideration the difference between the cash sources[28] and cash uses.[29] Given this

[28] Sources of cash include depreciation and amortization, CIAC, and investment income.

[29] Uses of cash include cash capital improvements, General Fund Transfer, debt service, non-nuclear decommissioning and required contributions to reserves (if any).

calculation, the Test Year 2021 base revenue requirement is approximately $686.8 million. The revenue requirement reasonably reflects the utility's ongoing operating costs.

Table 4-C : Test Year 2021 Revenue Requirement

	FY 2021	Adjustments	TY 2021
Operation and Maintenance Expense			
Production	414,861,254	26,287,577	441,148,830
Transmission	174,280,735	(5,986,958)	168,293,778
Distribution	80,262,496	6,002,335	86,264,830
Customer	96,806,582	(41,336,085)	55,470,497
Admin & General	272,051,843	(38,611,977)	233,439,866
Total O&M	1,038,262,910	(53,645,109)	984,617,801
Depreciation & Amortization	268,470,823	(121,705,123)	146,765,700
Margin	167,417,488	29,851,228	197,268,716
Other Expense	35,190,425	(26,267,631)	8,922,794
Non-Rate Revenue	(171,511,285)	27,075,880	(144,435,404)
Revenue Requirement	1,337,830,361	(144,690,754)	1,193,139,607
Pass-Through Costs			
Recoverable Fuel and Purchased Power (w/o Fixed Nacogdoches Costs)			272,844,778
Nacogdoches O&M			13,420,509
Nacogdoches Debt Service			42,967,242
Transmission by Others			119,767,164
ERCOT Administration Fees			8,425,351
Energy Efficiency Program			26,649,169
Green Building Program			2,840,901
Solar Rebate Program			1,255,630
Service Area Lighting (SAL)			18,125,371
Total Pass-Through Costs			506,296,114
Base Rate Revenue Requirement			686,843,493
Base Revenue Under Current Rates (normalized)			638,623,744
Deficiency/(Surplus):			
$			48,219,749
%			7.6

The first column describes the major cost components of utility operations. The second column, labeled “FY 2021,” shows the revenue required to meet cost components ($1.3 billion). Information in the third column, labeled “Adjustments,” shows changes made to the revenue

requirement for known and measurable adjustments. These adjustments reduce the 2021 revenue requirement by $144.7 million. The last column, labeled “TY 2021,” shows the adjusted revenue requirement to meet the adjusted cost components ($1.2 billion) and the amount of revenue that should be collected through various pass-through charges. This last column also shows the base revenue requirement, the estimated base revenues under current rates, and a revenue deficit for Test Year 2021.

Table 4-C shows approximately $638.6 million would be expected to be generated annually given Austin Energy’s existing rates. This results in current rates collecting revenues below costs by approximately $48.2 million, or 7.6 percent.

4.4 Conclusion

The revenue requirement analysis results indicate Austin Energy’s current base rates generate insufficient revenues to recover the costs of operation, maintenance, and other financial obligations. The overall system base rate revenue should be increased by approximately $48.2 million, or 7.6 percent. At this level, we anticipate that revenues will be sufficient to meet operation and maintenance expenses, debt service and debt service coverage, planned capital improvement expenditures, City transfers, decommissioning funding and required contributions to reserves (if any).

5 COST ALLOCATION

After determining the utility's total cost of service, the cost of service is allocated to customer classes based on how each class uses electricity and the resulting demands placed upon the electric infrastructure. This process attempts to distribute costs as accurately as possible based on how much it costs Austin Energy to serve each customer class. The following chapter describes the technical process of allocating the cost of service to the various customer classes and the results from Austin Energy's analysis.

5.1 Background

The cost allocation process distributes the utility's total cost of service by utilizing cost allocation methodologies commonly used in the utility industry, and in accordance with generally accepted practices. These methodologies and practices are recognized by the American Public Power Association (APPA), the National Association of Regulatory Utility Commissioners (NARUC), the National Rural Electric Cooperative Association (NRECA), and consistent with the Public Utility Regulatory Act (PURA).

Austin Energy completed an unbundled cost of service study, meaning that costs were first separated into business functions, and then allocated to customer classes. The fully allocated cost of service analysis shows what share of the revenue requirement each customer class should be responsible for if it were assigned the full cost of providing service to that class, and whether the class is over or under-paying for electric service under current rates. The analysis enables Austin Energy to determine and adjust charges and to develop rates based on the way in which

the utility incurs these costs and how they apply to each customer class.[30] The unbundled cost of service analysis includes three general steps:

1. "Functionalization" separates expenses into major categories based on the utility's primary business functions, which for Austin Energy are generation (or "production"), transmission, distribution, and customer service.
2. "Classification" (or "Subfunctionalization") further separates the functionalized costs simultaneously into (a) cost classifications based on the general type of activity that causes the costs, and (b) sub-functions which are sub-divisions within each business function. Cost Classifications are customer-related,[31] demand-related,[32] and energy-related.[33] Costs may be directly assigned to specific sub-functions, such as City-owned lighting.
3. Class Allocation attributes the functionalized and classified costs to individual customer classes based on cost causation. Costs unique to a specific customer class are directly assigned to that customer class. Costs that cannot be directly assigned are allocated

[30] Unbundling rates create opportunities for analysis and to explore new rate options for customer classes.

[31] Customer-related costs reflect the minimum amount of fixed costs (*i.e.,* equipment and service) the utility needs to supply for customers to access the utility system. These are the cost of meters, service drops, meter reading, meter maintenance, and billing. These are costs that vary with the addition or subtraction of customers. These costs do not vary with usage; therefore, these costs are properly considered customer-related costs rather than demand-related costs or energy-related costs.

[32] Demand, or capacity, costs are those costs associated with designing, installing, and operating the system to meet maximum hourly electric load requirements. Electric systems must be sized to meet peak requirements, even though average daily usages are below peak levels. Otherwise, the system would not be adequate to serve customers' demand for electricity on peak days. Accordingly, while these structures or units may not be fully utilized at all times, they must be designed and installed to meet the maximum peak demand that the utility plans to serve.

[33] Energy-related costs are those costs that vary with the amount of electricity sold to or transmitted for, customers. Costs related to supply are classified as energy-related to the extent they vary with the amount of electricity purchased or generated by the utility for its customers.

among classes based on the activities that cause the costs, such as peak demand on a substation.

Customer classes exist because different types of customers use the system differently. Cost of service principles generally require customer classification to be based on the similarities in load characteristics of groups of consumers. For instance, the cost to deliver electricity to a very large industrial customer is different than the cost to deliver electricity to a home. The industrial customer may receive power from a single large power line that extends directly from a substation, while homes receive their electricity through an extensive network of power lines which represents greater infrastructure costs to build and maintain. Therefore, the cost allocation process seeks to allocate the cost of service among the different customer classes in an equitable manner, based on the nature of the underlying costs and for each class the activities of customers in that class that drive the costs.

The following sections describe each of the steps in the cost allocation process, provide proposals for allocating costs to customers, and summarize the results of Austin Energy's cost of service study based on the Test Year 2021 revenue requirement and the proposed cost allocation methodologies. More detailed information on the results is provided in Schedule G and associated work papers.

5.2 Functionalization

The first step in Austin Energy's cost allocation is to separate the total cost of service into functions — production, transmission, distribution, and customer service — a process that effectively unbundles these costs. Table 5-A summarizes the distinctive characteristics of each of Austin Energy's functions.

Table 5-A : Major Functions of Austin Energy

Function	Market Environment	Key Drivers
Production	Competitive	Availability and Low Cost
Transmission	Regulated by PUCT	System Reliability and Open Access
Distribution	Locally Regulated by the COA	System Reliability
Customer Service	Locally Regulated by the COA	Customer Satisfaction and Responsiveness

Cost assignment by function falls into two general categories: direct assignments and derived allocations. Costs that are readily identifiable to a specific utility function are directly assigned to that function. For example, fuel is an expense solely related to the production function and is directly assigned to that function.

Derived allocators are allocation factors based on the sum, average, or weighted effect of amounts that have been directly assigned or allocated in prior steps in the analysis. Derived allocators can be complex but should reflect the logical answer to the question: "What underlying activities drive the cost of this item?" For example, administrative expenses are associated with the management and operation of all utility functions and are incurred to serve each function. Many administrative activities are associated with the management of utility staff, and these expenses are generally allocated to each function based on labor cost, which can be measured by the "level of effort"[34] by function. The Public Utility Commission of Texas (PUCT) has established guidelines on the allocation of administrative costs in required Transmission Cost of

[34] Measures of the level of effort include employee salaries and the number of employees.

Service (TCOS) filings; and, in general, Austin Energy developed the derived allocators used in this cost of service study in accordance with these guidelines.

Using this approach, the Test Year 2021 revenue requirement was unbundled into the four functional areas. The results of this unbundling are summarized in Table 5-B.

Table 5-B: Unbundled Test Year 2021 Revenue Requirement

	Amount ($)	Average $ / MWh	% of Total
Production	621,709,417	46.6	52.1
Transmission	119,767,164	9.0	10.0
Distribution	291,587,342	21.8	24.4
Customer Service	160,075,684	12.0	13.4
Revenue Requirement	1,193,139,607	89.4	100.0

5.2.1 Production Function

The energy generated by Austin Energy is sold to the ERCOT market and serves as a physical and financial hedge against ERCOT market price fluctuations for power. Austin Energy must purchase from ERCOT all the power necessary to serve its own customers. The hedge works because, as prices for power in the ERCOT market increase, at times so do revenues paid to Austin Energy for sales to ERCOT, mitigating the impact on Austin Energy's customers. The generation hedge provides a direct benefit to Austin Energy's customers by shielding them from high price spikes in the ERCOT wholesale market.

The value of Austin Energy's portfolio of generation as a hedge was illustrated during Winter Storm Uri. While there were challenges during this storm event, the overall operation of Austin Energy's generation resources shielded Austin Energy customers from some of the most serious financial hardships that impacted many customers in other parts of the ERCOT region. Austin Energy's PSA charge, which is not part of this base rate review, was reduced last fall to reflect generation revenues Austin Energy earned during the storm. Winter Storm Uri is not a driver of this base rate review.

Sub-Functionalization

The utility's variable production costs are recovered through the sale of energy into the ERCOT wholesale market. Austin Energy then passes this revenue on to customers through the PSA.[35] However, revenues from sales into the ERCOT wholesale market do not offset base-rate costs associated with Austin Energy's generation. Instead, revenues from off-system sales offset PSA costs. Austin Energy recovers fixed costs for its power production through base retail rates assigned to its customers; the production function is used to appropriately assign the fixed operating costs to the appropriate customer classes. These fixed production costs are classified as demand-related because they do not vary based on the amount of energy generated.

5.2.2 Transmission Function

Austin Energy delivers electricity to homes and businesses through a series of transmission and distribution lines. While ERCOT oversees the operation of the transmission system, Austin Energy owns and operates a portion of the transmission grid, including transmission lines and substations. Austin Energy also owns and operates its own local distribution system.

The PUCT has exclusive jurisdiction over rates, terms and conditions for the provision of wholesale transmission services. The PUCT sets the rate Austin Energy is paid by those who use

[35] The PSA is calculated each year based on the expected net ERCOT wholesale market settlements, anticipated fuel expenditures, and net costs associated with Austin Energy's Power Purchase Agreements. These items are totaled together, adjusted for any over-or under-recovery from the prior year's PSA revenues, and then allocated to customer classes. This base rate review does not address the calculation of the PSA because this issue is addressed by the Austin City Council each year during the budget process.

Austin Energy's portion of the transmission system, and the rate Austin Energy pays as its share of statewide transmission costs to serve its load. Transmission costs are recovered through the Regulatory Charge. Thus, there is no part of the transmission function that has any impact or relevance to the base rates being set in this proceeding.

5.2.3 Distribution Function

Distribution facilities connect customers to the transmission grid, delivering the generated and transmitted power to the customers meeting their electric demands. Austin Energy connects the ERCOT transmission grid to more than 520,000 customer accounts through the local distribution power grid using over 12,000 miles of distribution lines. The distribution function includes all costs associated with operating and maintaining the distribution system, including capital expenses. This function also encompasses all the distribution lines and substations, transformers, and poles, as well as primary and secondary conductors and meters and installations on customer premises.

Sub-Functionalization

Distribution costs were sub-functionalized based on voltage delivery and other customer infrastructure requirements. Specifically, the distribution function was sub-functionalized as follows:

- Primary — Substations, Poles, and Conductors;
- Secondary — Poles and Conductors;
- Transformers;
- Services;
- Load Dispatch;
- Meters; and,
- City-Owned Lighting.

These sub-functions represent utility infrastructure used to provide customers with adequate and reliable electric service. The results of the functionalization and sub-

functionalization of distribution are summarized in Table 5-C, and the detailed results can be found in Schedule G and associated work papers.

Table 5-C: Test Year 2021 Distribution Function Revenue Requirement

	Amount ($)
Primary — Substations, Poles, and Conductors	171,005,736
Secondary — Poles and Conductors	37,912,454
Transformers	28,031,876
Services	(1,636,695)
Load Dispatch	23,201,090
Meters	12,958,299
City-Owned Lighting	20,114,582
Distribution Function Revenue Requirement	291,587,342

5.2.4 Customer Service Function

The customer service function includes all aspects of operations needed to meet customer support requirements. There are many separate business functions within Austin Energy's customer service function, which include customer accounting (billing and collections), customer service, meter reading, and key accounts.

Sub-Functionalization

Customer service costs were sub-functionalized as follows:

- Customer Accounting;
- Customer Service;
- Meter Reading;

- Uncollectibles;[36]
- Key Accounts; and,
- Economic Development.

The results of the functionalization and sub-functionalization of customer service are summarized in Table 5-D, and the detailed results can be found in Schedule G and associated work papers.

Table 5-D: Test Year 2021 Customer Service Function Revenue Requirement

	Amount ($)
Customer Accounting	58,567,893
Customer Service	51,721,939
Meter Reading	26,873,872
Uncollectibles	7,674,607
Key Accounts	5,884,349
Economic Development	9,353,024
Customer Service Function Revenue Requirement	**160,075,684**

5.3 Classification

Austin Energy classifies costs to identify expenses by their underlying nature. Drivers of cost, such as energy, peak demand, and customer service needs, inform the decisions that Austin Energy makes when allocating costs and designing rates. Typical cost classifications include demand-related costs that vary with customer peak usage or demand level (measured in kW), energy-related costs that vary with the amount of energy consumed by a customer (measured in

[36] Uncollectibles can also be referred to as "bad debt."

kWh), customer-related costs (measured in number of customers), and revenue-related costs (measured by revenue requirement). Additionally, some costs can be directly assigned to a customer or customer class.

Generally, production costs are classified as either demand-related or energy-related. Transmission costs are typically classified as demand related. Distribution costs are classified as either demand-related or customer-related with some direct assignments. Customer service costs are generally classified as customer related.

5.3.1 Demand-Related Costs

From an accounting standpoint, demand-related costs are considered fixed costs because they do not vary with consumption. Demand-related costs are associated with the production, transmission, and distribution systems and represent the costs of meeting the overall electric demand on Austin Energy's system. Thus, demand-related costs are assigned to each customer class based on the class contribution to system demand.

For cost allocation purposes, class demands are measured at different points on the system and also at different times for different functions. For the production function, Austin Energy is concerned with making generation available during the ERCOT system peak throughout the year; therefore, to allocate demand costs to each customer class, Austin Energy calculates each customer class's contribution to ERCOT peak demand in each month of the year. For the transmission function, the PUCT has determined that the transmission grid is built to meet the peak demands during the summer months of June, July, August, and September; therefore, class demands coincident with ERCOT system peak summer demands, known as "4CP demands," are

used to allocate transmission costs to each customer class.[37] The distribution function is concerned with meeting localized demands; therefore, class maximum demands are used to allocate distribution costs. Finally, for individual customers, Austin Energy is concerned with the maximum demand that the specific customer places on the system. These demands are significant cost drivers for Austin Energy's capital expenses, including debt.

5.3.2 Energy-Related Costs

Energy-related costs are expenses that vary with electricity consumption. The most significant energy-related costs incurred by Austin Energy are fuel and energy market costs. Fuel and energy market costs are directly related to the amount of electricity consumed by Austin Energy's customers. The costs of coal, natural gas, renewable contracts, nuclear fuel expenses, and purchases from the ERCOT wholesale market are all considered energy-related costs. Austin Energy does not recover any energy-related costs in base rates (although Austin Energy does recover some fixed costs through energy charges).[38]

5.3.3 Customer-Related Costs

Customer-related costs are expenses that reflect the minimum amount of fixed costs that the utility needs to supply for customers to access the utility system. These are the cost of meters, service drops, meter reading, meter maintenance, and billing. These costs vary with the addition or subtraction of customers, not usage. Therefore, they are properly considered customer-related costs, not demand-related or energy-related costs.

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[37] This approach is also consistent with the rules of the Public Utility Commission of Texas in computing transmission rates across the transmission service providers operating in ERCOT. *See*, PUCT Substantive Rule § 25.192(b).

[38] Energy-related costs are recovered through the PSA, which is not affected by any adjustment to base rates.

5.3.4 Revenue-Related Costs

Revenue-related costs are costs that vary with the amount of revenue generated by the utility. For example, Austin Energy's General Fund Transfer is a revenue-related cost because the transfer calculation is tied to the utility's revenues. Thus, the unbundling process classifies the General Fund Transfer across all functions and sub-functions based on revenue.

5.3.5 Direct Assignments

Costs that can be readily attributed to a particular customer or customer class are directly assigned to that customer or class. For example, distribution assets associated with Austin Energy-owned lighting were directly assigned to the applicable lighting customer classes.

5.3.6 Cost Classification Results

In summary, production costs are classified as demand-related and energy-related. All transmission costs and most distribution costs are classified as demand-related. A small portion of distribution costs related to meters are classified as customer-related and an additional amount is directly assigned to applicable lighting customer classes. All customer service costs are classified as customer-related. These numeric results are included in Table 5-E with more detailed results in Schedule G and associated work papers.

Table 5-E: Test Year 2021 Revenue Requirement Cost Classification

	Demand	Energy	Customer	Direct Assignment [1]	Total
Production	253,278,778	337,684,939	-	30,745,700	621,709,417
Transmission	119,767,164	-	-	-	119,767,164
Distribution	258,514,460	-	12,958,299	20,114,582	291,587,342
Customer Service	-	-	160,075,684	-	160,075,684
Total	631,560,402	337,684,939	173,033,983	50,860,282	1,193,139,607
Percent of Total	52.9%	28.3%	14.5%	4.3%	100.0%

Notes:
1. The Distribution direct assignment is related to lighting and the Production direct assignment is related to Energy Efficiency Programs.

5.4 Class Allocation

The final step in cost allocation is class cost allocation. Class allocation factors are developed for demand-related, energy-related, and customer-related costs. Austin Energy then applies these factors to distribute classified costs to each customer class according to the class's contribution to that cost. Each allocation factor is developed to be consistent with each cost classification methodology applied. For example, costs classified as energy-related are allocated to each customer class based on the electricity used by that customer class.

For the purpose of performing Austin Energy's allocated cost of service study, costs were allocated to the following Austin Energy customer classes:

- Residential;
- Secondary Voltage <10 kW;
- Secondary Voltage 10 kW — <300 kW;
- Secondary Voltage ≥300 kW;
- Primary Voltage <3 MW;
- Primary Voltage 3 MW — <20 MW;
- Primary Voltage ≥20 MW @ 85% Load Factor;
- Transmission Voltage;
- Transmission Voltage ≥20 MW @ 85% Load Factor;
- Service Area Street Lighting;[39]

[39] Service Area Street Lighting is a community benefit, the cost of which is recovered through the Community Benefit pass-through charges for customers inside the Austin City Limits.

- City-Owned Private Outdoor Lighting;[40]
- Customer Owned Non-Metered Lighting;[41] and,
- Customer Owned Metered Lighting.[42]

5.4.1 Demand-Related Cost

Demand-related costs are expenses that are driven by demand on the system. Within each function, the allocation of demand-related costs to each customer class was based on accepted industry practices that seek to assign costs to each class in alignment with the way costs are incurred by the utility. The class allocation factors developed for these functions are discussed in this subsection.

Production – Demand

Production demand cost allocation methods vary depending upon the utility's view of the underlying nature and causation of generation capacity. In the past, Austin Energy has reviewed a variety of allocation methods described in NARUC's Cost of Service Manual to select the best method to reflect Austin Energy's rationale for generation capacity. Ultimately, Austin Energy selected the ERCOT 12 Coincident Peak (ERCOT 12CP) methodology to allocate the cost of generation because this allocation methodology better aligns the relationship between the costs and the benefits that accrue from owning and operating its fleet of generation in the ERCOT market. As noted, the benefits and some of the costs flow back to Austin Energy's customers

[40] For example, security lighting at distribution substations falls within this class.
[41] For example, traffic lights fall within in this class.
[42] For example, sports fields lighting falls within this class.

through the PSA. This methodology allocates production expenditures to customer classes based on each class's contribution at the time of the ERCOT system peak demand during each of the twelve calendar months. Applying this methodology recognizes that all of Austin Energy's customers benefit from Austin Energy's generation fleet year-round.

Table 5-F provides the allocation for the production function demand-related costs associated with Austin Energy's physical resources.

Table 5-F: Production Function Demand-Related Cost Allocation

	Amount ($)
Residential	111,343,408
Secondary Voltage <10 kW	5,686,129
Secondary Voltage 10 kW — <300 kW	53,298,096
Secondary Voltage ≥300 kW	38,276,783
Primary Voltage <3 MW	5,162,424
Primary Voltage 3 MW — <20 MW	13,541,309
Primary Voltage ≥20 MW @ 85% Load Factor	22,066,021
Transmission Voltage	521,219
Transmission Voltage ≥20 MW @ 85% Load Factor	3,173,390
Service Area Street Lighting	115,953
City-Owned Private Outdoor Lighting	24,229
Customer Owned Non-Metered Lighting	3,891
Customer Owned Metered Lighting	65,924
	253,278,778

Transmission – Demand

Austin Energy's transmission costs are regulated by the PUCT and represent a statewide average cost to customers. ERCOT-wide transmission costs are recovered from all utilities interconnected with the transmission system based on each utility's load ratio share of the ERCOT summer peak. That share is computed using the 4CP method described in subsection 5.3.1. The 4CP method averages the demand coincident with ERCOT system peak demand during each of the four summer months—June through September—as reported by ERCOT.

Given that none of the costs for transmission are recovered in base rates, the allocation of these costs is not presented here.

Distribution – Demand

Austin Energy's distribution systems distribute power to customers through a series of poles, wires, substations, conductors, and transformers. The systems are designed to meet maximum localized demands. Austin Energy uses three allocation methodologies to assign distribution function demand related expenses to customers.

12NCP Allocator

Distribution facilities such as substations that directly interconnect with the transmission system are designed to meet the aggregated customer loads in specific geographic areas. As the systems are designed to meet localized demands, the costs are most appropriately allocated by analyzing the magnitude and timing of the class peak demand, which often occurs at times different from the system peak demand. The peak demand of all the customers in a class, considered as a whole, does not occur at the same time as the system peak demand. The peak demand of the class, without regard to the timing of the system peak demand, is referred to as the "non-coincident peak" demand, or NCP demand. The 12NCP method takes the average of each class's NCP for all twelve months. This method represents the annual average class peak and was used to allocate costs associated with distribution load dispatch, distribution substations, poles, and conductors at both the primary and secondary voltage levels.

Sum of Maximum Demands

The distribution facilities in local neighborhoods and business parks are composed of infrastructure, such as transformers and service extensions, that is designed to meet the maximum demand of the customer in each household or business. The end-user demand is best reflected in a cost of service analysis as billed demand. Billed demand is the measure of the estimated maximum demand a customer places on the system at any time during the month. The sum of maximum demands represents the annual average customer peak for each class and

is commonly referred to as the sum of maximum demands (SMD). The SMD allocator was used to allocate costs associated with service extension costs.

Transformers

Given the variation in the number of customers served by a transformer, a blend of the two previously mentioned allocators was used for transformer costs. Smaller customers are more likely to be able to share a transformer, in part, due to load diversity. Larger customers are more likely to be served from a dedicated transformer. Thus, the SMD was used for secondary voltage service over 10kW and, for all other classes (including residential and lighting), 12NCP was used. The SMD reflects the individual load and is more applicable to larger customers who require an individual transformer, whereas the 12NCP represents the class load and is more applicable to smaller customers who share the costs of a transformer.

Table 5-G: Summary of the Customer Allocated Costs for the Distribution Function Demand-Related Costs

	Amount ($)
Residential	121,819,835
Secondary Voltage <10 kW	6,439,035
Secondary Voltage 10 kW — <300 kW	57,472,266
Secondary Voltage ≥300 kW	40,392,797
Primary Voltage <3 MW	3,907,483
Primary Voltage 3 MW — <20 MW	10,437,253
Primary Voltage ≥20 MW @ 85% Load Factor	15,579,329
Transmission Voltage	154,728
Transmission Voltage ≥20 MW @ 85% Load Factor	267,386
Service Area Street Lighting	1,276,802
City-Owned Private Outdoor Lighting	325,421
Customer Owned Non-Metered Lighting	52,406
Customer Owned Metered Lighting	389,717
	258,514,460

As shown in Table 5-G, customers are only allocated distribution system costs associated with the infrastructure that they use. Customers connected directly to the transmission system bypass the distribution system; and, thus, retail transmission customers are not allocated

distribution costs.[43] Customers connected to the primary voltage distribution system are allocated infrastructure costs incurred at primary voltages and higher. Secondary-voltage customers are allocated costs associated with the entire distribution system.

5.4.2 Energy-Related Cost

Energy allocation methods are used to allocate energy-related costs, such as fuel costs. Compared to other types of allocation factors, energy allocation factors are relatively straightforward, as they are only applied to the production function costs that are recovered outside base rates under the PSA pass-through charge. Energy consumption by customer class is readily available for use in the development of this allocation factor.

When electricity is transmitted and distributed, a certain percentage of energy is lost due to resistance. In general, losses are estimated by calculating the discrepancy between energy produced and energy sold to customers. On average, system losses tend to be around three to seven percent. This variance is a result of different delivery voltages and infrastructure requirements serving customers. Less power is lost to deliver energy to customers who are served at higher voltages.

Line and transformer losses at different service voltage levels were determined by a system loss study completed by Austin Energy in 2019. The study determined the percentage losses that occur at each voltage level at which Austin Energy customers take service. Line and

[43] Some nominal costs associated with dispatching load are passed on to transmission level customers through the distribution function.

transformer losses by voltage level using the 2019 Line Loss Study[44] results, taken in conjunction with information about overall system losses, results in amounts shown in Table 5-H. At the system level, each customer class's metered energy sales, adjusted for the proper level of line losses depending on service voltage, were used to derive a Net Energy For Load (NEFL) energy allocation factor. NEFL represents the amount of energy that needs to be produced at the power plants to service customers at the point of the meter.[45]

Table 5-H: Line and Transformer Losses by Delivery Voltage Level

Delivery Voltage	Losses (%)
Transmission	1.23
Primary	2.46
Secondary	5.14
System Average	4.50

Customers connected directly to the transmission system only incur transmission losses, customers connected to the primary distribution system incur transmission and distribution primary losses, and customers connected to the secondary distribution system incur losses for all three components of the system.

5.4.3 Customer-Related Cost

The distribution and customer service functions each include customer-related costs. The distribution function contains customer-related costs related to metering. In the customer

[44] The 2019 Line Loss study is attached as Appendix D.

[45] NEFL is the energy, in kWh, used by each customer class adjusted to account for transformation losses at the different service voltage levels. Put another way, this is the energy needed at the generator to supply the load plus losses.

service function, all costs are classified as customer-related. These costs are allocated to each customer class by applying customer allocation factors discussed in this subsection.

Distribution – Customer

Metering costs are dependent on the type of meter installed and the data gathered from those meters for billing and other purposes. Metering requirements can vary by customer class with the most expensive meters generally being used by large commercial and industrial customers. To properly allocate meter costs to each customer class, a weighted customer meter factor was developed to account for cost differentials in metering equipment. The customer weighting meter factor was developed considering the number of customers and meter costs — installation labor, meter, socket, and instrument transformers — by rate schedule. Weighting factors by meter type are shown in Table 5-I.

Table 5-I: Meter Weighting Factors by Customer Class

	Meter Weighting Factor
Residential	1.0
Secondary Voltage <10 kW	1.6
Secondary Voltage 10 kW — <300 kW	1.6
Secondary Voltage ≥300 kW	1.6
Primary Voltage <3 MW	1.6
Primary Voltage 3 MW — <20 MW	1.6
Primary Voltage ≥20 MW @ 85% Load Factor	1.6
Transmission Voltage	406.0
Transmission Voltage ≥20 MW @ 85% Load Factor	406.0
Metered Lighting	1.0

Table 5-J summarizes the customer class cost allocations for the distribution function customer-related costs.

Table 5-J: Distribution Function Customer-Related Cost Allocation

	Amount ($)
Residential	10,937,902
Secondary Voltage <10 kW	1,292,733
Secondary Voltage 10 kW — <300 kW	655,234
Secondary Voltage ≥300 kW	29,373
Primary Voltage <3 MW	3,086
Primary Voltage 3 MW — <20 MW	1,004
Primary Voltage ≥20 MW @ 85% Load Factor	112
Transmission Voltage	27,870
Transmission Voltage ≥20 MW @ 85% Load Factor	9,290
Service Area Street Lighting	0
City-Owned Private Outdoor Lighting	0
Customer Owned Non-Metered Lighting	0
Customer Owned Metered Lighting	1,695
	12,958,299

Customer Service – Customer

Customer service functions include customer accounting (billing and collections), customer service, meter reading, and key accounts. Uncollectible accounts, the cost associated with unpaid bills, is also included in this function.

To allocate expenses related to customer accounting, customer service, and meter reading, Austin Energy developed a customer allocation factor that totals the number of customers receiving service for each month within the test year by customer class. This factor is referred to as Customer-Months.

For key accounts and uncollectible accounts, Austin Energy developed customer allocation factors that reflect the varying cost levels associated with each customer class. For example, the cost of key accounts varies by customer class as some customer classes require

additional effort while other customer classes are rarely served by the Key Accounts staff. Austin Energy considered this varying level of effort when developing customer class weighting factors for these costs. Customer class weighting factors were determined through discussions with Austin Energy supervisors responsible for these services. Weighting factors by customer service function are shown in Table 5-K.

Table 5-K: Customer Service Function Weighting Factors

	Key Accounts	Uncollectibles
Residential	1.0	66.6
Secondary Voltage <10 kW	18.4	1.2
Secondary Voltage 10 kW — <300 kW	31.0	3.2
Secondary Voltage ≥300 kW	114.4	1.0
Primary Voltage <3 MW	12.0	n/a
Primary Voltage 3 MW — <20 MW	31.0	n/a
Primary Voltage ≥20 MW @ 85% Load Factor	18.0	n/a
Transmission Voltage	3.2	n/a
Transmission Voltage ≥20 MW @ 85% Load Factor	1.1	n/a
Lighting Classes	n/a	n/a

Table 5-L summarizes the cost allocation by class for the customer-related costs. Customer-related costs represent 100 percent of the customer service function costs.

Table 5-L: Customer Service Function Customer-Related Cost Allocation

	Amount ($)
Residential	130,552,197
Secondary Voltage <10 kW	10,322,756
Secondary Voltage 10 kW — <300 kW	6,942,465
Secondary Voltage ≥300 kW	7,889,482
Primary Voltage <3 MW	816,416
Primary Voltage 3 MW — <20 MW	2,060,702
Primary Voltage ≥20 MW @ 85% Load Factor	1,193,264
Transmission Voltage	209,460
Transmission Voltage ≥20 MW @ 85% Load Factor	69,820
Service Area Street Lighting	0
City-Owned Private Outdoor Lighting	0
Customer Owned Non-Metered Lighting	0
Customer Owned Metered Lighting	19,121
	160,075,684

5.4.4 Revenue-Related Costs

To allocate Service Area Lighting and Energy Efficiency programs, Austin Energy used revenue-related allocation factors that distribute the cost to customer classes. However, ultimately, these expenses are removed from the base revenue requirement and collected through the CBC.

5.4.5 Direct Assignments

Some costs can be directly assigned to a customer class. Costs associated with Austin Energy-owned lighting distribution assets were directly assigned to the appropriate lighting customer classes. Table 5-M summarizes this direct assignment of lighting costs to the appropriate lighting customer classes.

Table 5-M: Distribution Function Direct Assignment of Lighting Costs

	Amount ($)
Residential	0
Secondary Voltage <10 kW	0
Secondary Voltage 10 kW — <300 kW	0
Secondary Voltage ≥300 kW	0
Primary Voltage <3 MW	0
Primary Voltage 3 MW — <20 MW	0
Primary Voltage ≥20 MW @ 85% Load Factor	0
Transmission Voltage	0
Transmission Voltage ≥20 MW @ 85% Load Factor	0
Service Area Street Lighting	16,705,557
City-Owned Private Outdoor Lighting	3,409,026
Customer Owned Non-Metered Lighting	0
Customer Owned Metered Lighting	0
	20,114,582

Rather than being directly assigned to customer classes, as mentioned previously, the costs associated with the Energy Efficiency Programs were segregated from other production costs so that they could be recovered through the CBC, which is not under review in this Base Rate Review Process.

5.4.6 Cost Allocation Summary

Cost allocation factors considered in Austin Energy's cost of service analysis are summarized in Table 5-N for reference.

Table 5-N: Allocation Factors

Allocation Factors	Description
Demand-Related Costs	
Production Function	
ERCOT 12CP	For each month of the year, demand coincident with the ERCOT system peak demand
Transmission Function	
4CP ERCOT Peak	For the summer months June-September, demand coincident with ERCOT system peak demand
Distribution Function	
12NCP (Proposed for Certain Costs)	For each month of the year, the peak demand of all customers in the class considered as a whole, without regard to the timing of any other demands on the system
Sum of Maximum Demands (Proposed for Certain Costs)	Sum of the maximum demands from each of the individual customers in the class during each month of the year
Transformers	Blended allocation based on 12NCP and Sum of Maximum Demands
Energy-Related Costs	
Production Function	
NEFL (Proposed for Certain Costs)	kWh sold by class adjusted for system losses
Customer-Related Costs	
Distribution Function	
Weighted Customer - Meters (Proposed for Certain Costs)	Number of customer-months weighted for meter investment
Customer Service Function	
Number of Customer Months (Proposed for Certain Costs)	The sum of the number of customers receiving service for each month of the year
Weighted Customer – Uncollectibles (Proposed for Certain Costs)	Number of customer-months weighted for bad debt
Weighted Customer - Key Accounts (Proposed for Certain Costs)	Number of customer-months weighted for key account activities
Revenue-Related Costs	
Revenue Requirement (Proposed for Certain Costs)	% of Revenue Requirement
Revenue Requirement Excluding Street Lighting (Proposed for Certain Costs)	% of Revenue Requirement, excluding service area street lighting

5.5 Cost of Service Results

Austin Energy's total cost of service results are presented in Table 5-O. The cost of service results are compared to forecasted base revenues under existing rates. The difference between the cost of service results and the projected total revenues for each customer class demonstrates the customer class's disparity to its total cost of service. A deficiency in revenue indicates the class currently does not contribute enough revenues to meet its total cost of service. Similarly, an excess in total revenues indicates the class currently contributes more than its total cost of service. Table 5-O summarizes the total cost of service results by customer class using total revenue requirement with the detailed cost of service results as provided in Schedule G and associated work papers.

In the first numeric column, the figure identifies the class's cost of service. The second numerical column shows each class's present revenues under current base rates. The difference between cost of service and present base revenues is the class's revenue surplus or deficit under current rates. The final column shows the percentage revenue adjustment — either up or down — that would be required to bring that class to cost of service.

Table 5-O: Base Rate Changes Needed to Recover Total Cost of Service by Customer Class

	Total Cost of Service [1]	Existing Base and Test Year Pass-Through Revenues [1]	(Deficit)/ Surplus Revenue [2]	% Increase/ (Decrease) Needed to Recover Cost of Service
Residential	578,623,027	502,109,636	(76,513,391)	15.2%
Secondary Voltage <10 kW	35,435,214	33,757,077	(1,678,137)	5.0%
Secondary Voltage 10 kW — <300 kW	223,011,295	251,022,916	28,011,621	-11.2%
Secondary Voltage ≥300 kW	167,788,576	178,632,122	10,843,546	-6.1%
Primary Voltage <3 MW	21,481,467	20,163,946	(1,317,521)	6.5%
Primary Voltage 3 MW — <20 MW	58,922,161	57,472,273	(1,449,888)	2.5%
Primary Voltage ≥20 MW @ 85% aLF	89,993,969	85,061,369	(4,932,600)	5.8%
Transmission Voltage	2,061,780	1,949,559	(112,221)	5.8%
Transmission Voltage ≥20 MW @ 85% aLF	10,848,821	11,565,315	716,494	-6.2%
Service Area Street Lighting	-	-	-	n/a
City-Owned Private Outdoor Lighting	4,213,593	2,596,475	(1,617,118)	62.3%
Customer Owned Non-Metered Lighting	105,571	95,152	(10,419)	10.9%
Customer Owned Metered Lighting	654,133	494,019	(160,114)	32.4%
	1,193,139,607	1,144,919,858	(48,219,749)	4.2%

Notes:
1. Excludes CAP funding.
2. Only represents base rate differentials and none of the impacts of pass-through costs or charges.

These results highlight that the residential customer class is under-recovering relative to its cost of service by approximately $76.5 million, while the non-residential customer classes are over-recovering by approximately $28.3 million, some by a substantial margin.

5.6 Cost Allocation Conclusions

The Cost of Service Study indicates adjustments are needed to align all classes with their total cost of service. Austin Energy's proposed revenue requirement is designed to move classes toward their cost of service without producing unacceptably large customer impacts. Austin Energy also recognizes that the current economic and affordability conditions in Austin Energy's service area could not support a complete shift to full cost of service or the accompanying rate shock such an immediate change would cause. Therefore, Austin Energy applies a moderate approach to address cost of service imbalances to mitigate rate shock.

Austin Energy uses the results in Table 5-O as the foundation for developing the class revenue distribution in Chapter 6 and proposed base rates in Chapter 7.

6 CLASS REVENUE DISTRIBUTION

Class revenue distribution is the step in the rate-making process that determines for each customer class the level of revenues that rates will be set to recover. When present revenues are close to class cost of service for all classes, it might be prudent to set the target level of revenues for each class directly to each class's cost of service. However, when significant inter-class cross-subsidization exists, as the Cost of Service Study indicates under Austin Energy's current rates, setting class revenues directly and immediately to class cost of service is not preferred because it would result in a large, abrupt and dramatic increases in rates for classes, such as residential, that are currently well below cost of service. In such instances, a gradual approach to revenue distribution is proposed. Under a gradual approach, target revenues are set below cost of service for certain classes to avoid excessive rate impacts for those classes. Setting target revenues below cost for some classes necessarily requires that the revenue contributions from certain other classes will be set somewhat above cost of service.

Put differently, a gradualist approach to revenue distribution necessarily requires that some of the costs that were caused by certain customer classes will be shifted onto other classes. Austin Energy's ultimate goal is for each class's revenue target to be set directly to cost of service. When rates set directly to cost will promote an unacceptable degree of excessive rate impacts, Austin Energy proposes implementing a standardized gradualist approach to class revenue distribution.

The standard approach calls for two steps. In the first step, all classes receive the system average increase or decrease. In the second step, from each class's position after step 1, each class moves halfway towards cost of service. Disregarding the system movement in step 1, this approach can be put simply as "halfway to cost." Austin Energy's standardized methodology balances several desirable policy objectives, including fairness, recognition of cost of service, and gradualism.

As stated, Austin Energy's process is to first recognize the need to put all customer classes on an equal basis in comparison to cost of service. To align all customer classes in comparison to cost of service, Austin Energy first increased the estimated base revenue from each class by the overall base rate increase needed, 7.6 percent. This is shown in column D of Table 6-A.

Next, the deficit or surplus by customer class is identified by determining the difference between cost of service (column A on Table 6-A) and the grossed-up base revenues that equal, in total, the base cost of service (column D on Table 6-A). This deficit or surplus by customer class is shown in column E of Table 6-A. The progress towards cost of service to be made in this rate review is then calculated, as shown in column F of Table 6-A. This is determined by taking 50 percent of the deficit or surplus by customer class is shown in column E of Table 6-A and then changing the sign convention (i.e., positive or negative).

Next, the value of the 20 percent base rate discount provided to State of Texas facilities, local school districts, and military facilities were identified (column G on Table 6-A) and then responsibility for funding these discounts was assigned to customer classes pro-rata based on each class's proportion of the base cost of service (column H on Table 6-A).

Finally, the target base revenue by customer class is determined, as shown in column I of Table 6-A. This is calculated as the sum of the grossed-up base revenues (column D on Table 6-A), the identified progress towards cost of service (column F on Table 6-A), and assigned discount responsibility (column H on Table 6-A).

Table 6-A: Development of Target Base Revenue Distribution by Customer Class ($)

	Base Cost of Service [1]	Existing Base Rate Revenue [1]	Current (Deficit)/ Surplus	Gross-Up Base Revenue	(Deficit)/ Surplus After Gross-Up	Progress to Cost of Service	Discounts [2]	Assign Discounts [2]	Base Revenue Target
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Residential	374,653,342	298,139,951	(76,513,391)	320,651,224	(54,002,118)	27,001,059	0	2,825,065	350,477,348
Secondary Voltage <10 kW	23,740,654	22,062,516	(1,678,137)	23,728,363	(12,291)	6,146	(119,876)	179,016	23,913,524
Secondary Voltage 10 kW — <300 kW	118,368,061	146,379,682	28,011,621	157,432,186	39,064,125	(19,532,062)	(1,580,701)	892,552	138,792,676
Secondary Voltage ≥300 kW	86,588,435	97,431,981	10,843,546	104,788,654	18,200,218	(9,100,109)	(2,437,502)	652,918	96,341,463
Primary Voltage <3 MW	9,889,409	8,571,888	(1,317,521)	9,219,115	(670,294)	335,147	(336,104)	74,571	9,628,833
Primary Voltage 3 MW — <20 MW	26,040,268	24,590,380	(1,449,888)	26,447,095	406,826	(203,413)	(630,077)	196,356	26,440,038
Primary Voltage ≥20 MW @ 85% aLF	38,838,726	33,906,126	(4,932,600)	36,466,232	(2,372,494)	1,186,247	0	292,863	37,945,342
Transmission Voltage	913,278	801,058	(112,221)	861,542	(51,736)	25,868	(42,509)	6,887	894,297
Transmission Voltage ≥20 MW @ 85% aLF	3,519,886	4,236,381	716,495	4,556,252	1,036,366	(518,183)	0	26,542	4,064,611
City-Owned Private Outdoor Lighting	3,758,677	2,141,558	(1,617,119)	2,303,258	(1,455,419)	727,709	0	0	3,030,967
Customer Owned Non-Metered Lighting	56,297	45,878	(10,420)	49,342	(6,956)	3,478	0	0	52,819
Customer Owned Metered Lighting	476,458	316,344	(160,114)	340,230	(136,228)	68,114	0	0	408,344
	686,843,493	638,623,744	(48,219,749)	686,843,493	0	0	(5,146,769)	5,146,769	691,990,262

Notes:

1. Does not include Service Area Lighting (SAL), which (for customers inside the Austin City Limits) is recovered through the SAL pass-through charge.
2. Responsibility for the State of Texas facilities, local school districts, and military facilities discounts is assigned pro-rata based on the base cost of service.

7 RATE DESIGN

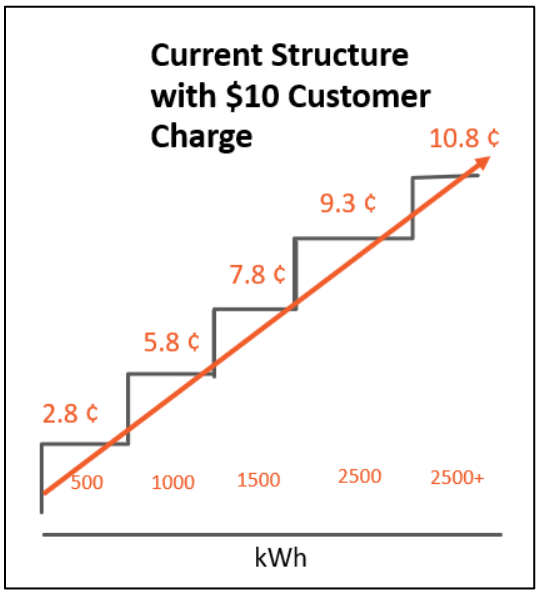
Austin Energy is proposing meaningful changes to the residential rate design in this base rate review, and modest changes to the rate designs for non-residential classes. The changes Austin Energy is proposing are in response to changes in customers' use of the system that have occurred since the current residential rate design was adopted, and also changes in Austin Energy's understanding as to what rate designs most effectively balance Austin Energy's mission, strategic objectives, financial obligations, and the needs of its customers.

7.1 Residential Rate Design

The current residential rate design is based on 2009 data, adopted by City Council in 2012, and is a two-part rate design with energy rates and a customer charge. The rate design was retained in 2016 but updated using 2014 load information. The customer charge is currently set at $10, and the energy rates are in five inclining blocks of consumption with substantial rate differentials between the consumption blocks.[46] A visual depiction of the current residential rate structure can be seen in Figure 7-1.

[46] In the term "energy rate," the word "energy" refers to the billing basis for the assessment of the charge, and not the nature of the costs that are recovered in the charge. Austin Energy follows industry-standard terminology in its rate design. For example, the Public Utility Commission of Texas defines an "energy charge" or "energy rate" as a charge or rate based on the electric energy (kWh) consumed.

Figure 7-1: Current Residential Rate Design

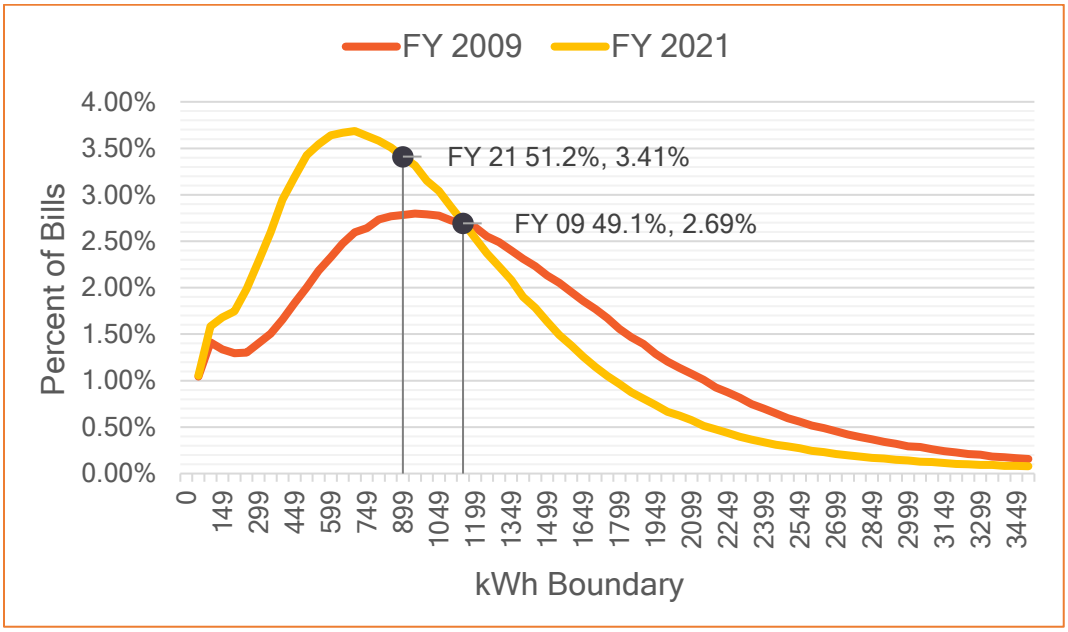


Since 2009, Austin Energy has achieved a significant level of energy efficiency through targeted programs, in addition to gains from more efficient appliances and building codes. The phenomenon of reduced consumption has affected the entire industry, not just Austin Energy.[47]

Systemwide, customers are consuming less electricity. The proportion of residential summer bills at a given level of kWh consumption is dramatically different now as compared to 2009. Figure 7-2 shows bill distributions from 2021 and 2009.

[47] See U.S. energy consumption fell by a record 7% in 2020 - Today in Energy - U.S. Energy Information Administration (EIA) and Per capita residential electricity sales in the U.S. have fallen since 2010 - Today in Energy - U.S. Energy Information Administration (EIA)

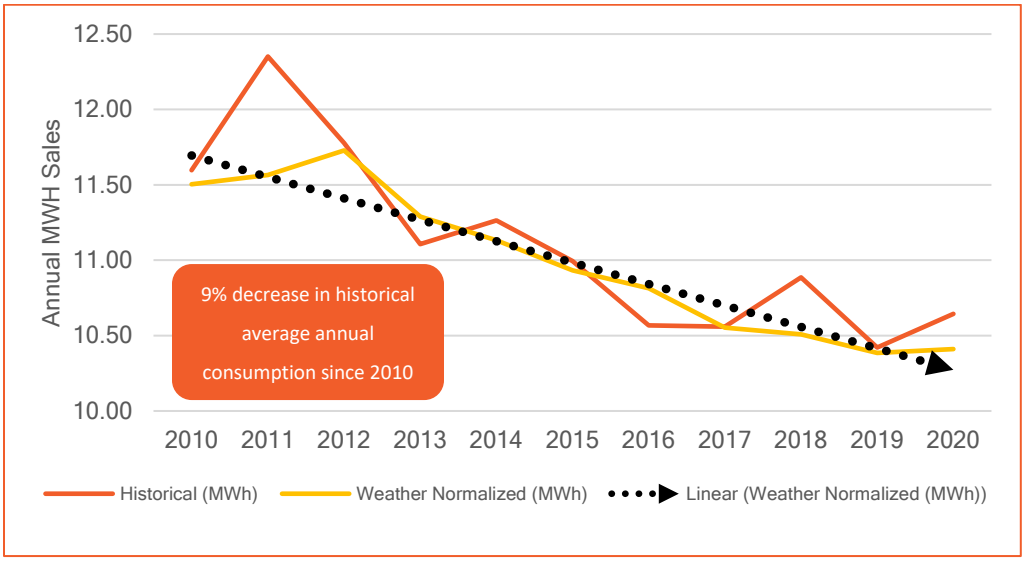
Figure 7-2: Summer Bill Frequency Histograms: 2009 and 2021



The curves show the proportion of bills at a given level of consumption. Across the x-axis is the level of consumption on the bill in kilowatt-hours. Up the y-axis is the percentage of bills issued at that level of consumption. The orange line shows the bill distribution in 2009 when the current rate design was developed. The yellow line shows the bill distribution in 2021. The curve has shifted dramatically to the left. Many more bills are issued now at lower levels of consumption. The black dots show approximately where the mean level of consumption per bill falls. In 2009, the average summer bill was for about 1,150 kWh. In 2021, the average level of summer usage decreased 22 percent to about 900 kWh.

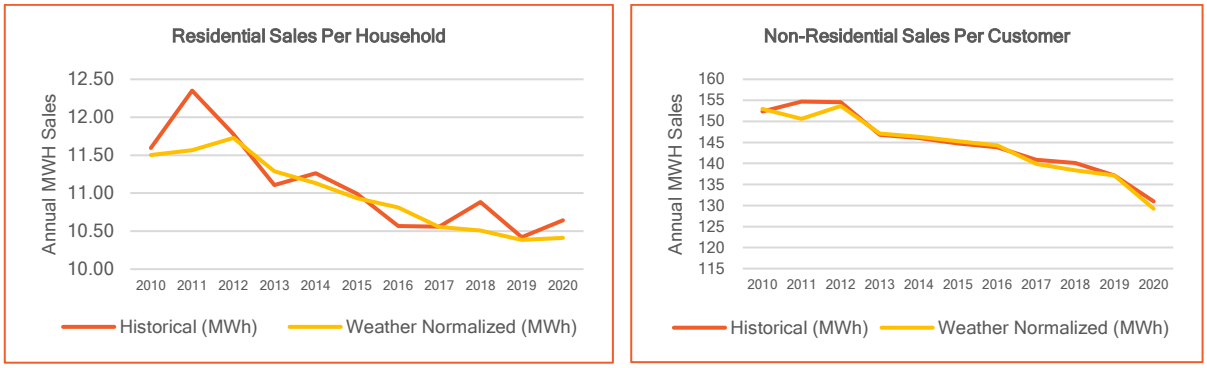
Shown another way, Figure 7-3 shows the decline in annual residential consumption per household from 2010 to 2020.

Figure 7-3: Decline in Residential Sales Per Household, 2010-2020



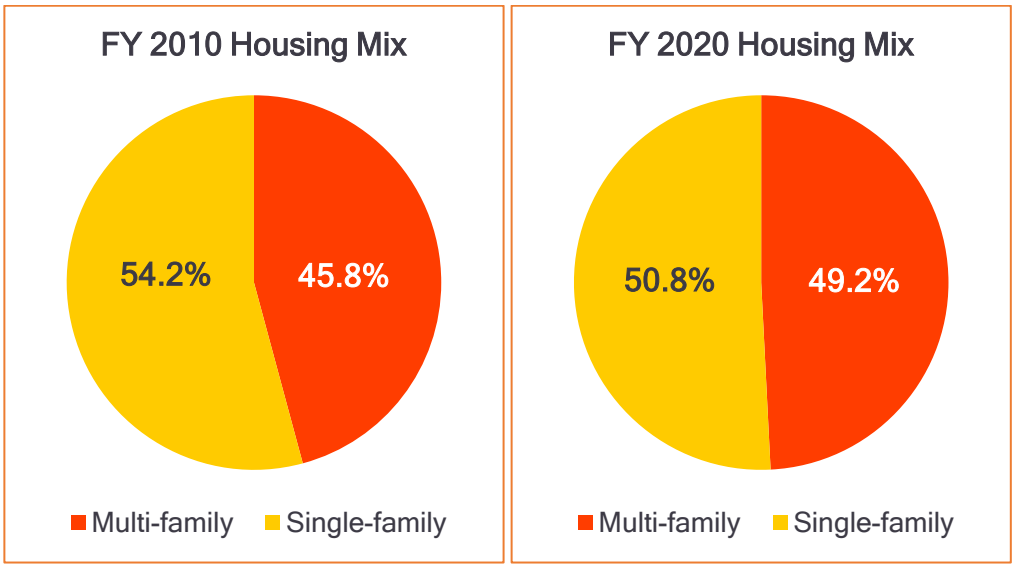
Declining consumption per customer has not been limited to residential customers. The line graphs in Figure 7-4 show a side-by-side comparison of the decline in residential consumption per customer and the decline in commercial and industrial (labeled as "non-residential") consumption per customer from 2010 to 2020.

Figure 7-4: Decline in Residential Sales Per Household, 2010-2020



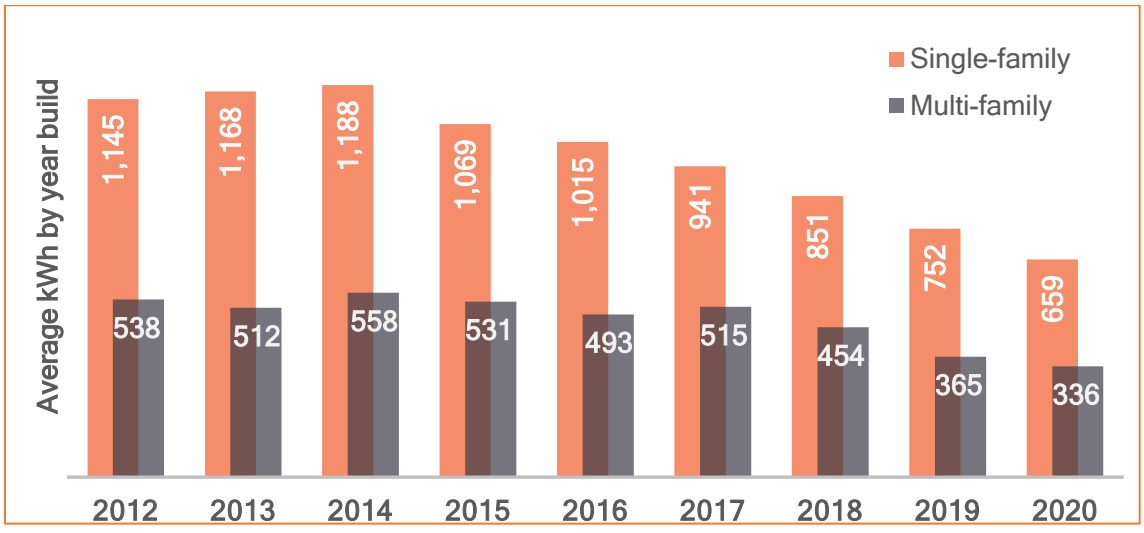
Part of the decline in residential consumption is due to changes in the housing mix. In 2009, the dominant housing type was single-family. As shown in Figure 7-5, multi-family has grown substantially over the last decade, and is expected to overtake single-family in the near term.

Figure 7-5: Change in Housing Mix, Multi-family versus Single-family, 2010 to 2020



Austin Energy's load research indicates that customers in multi-family housing consume roughly half as much energy as customers in single-family housing, as shown in Figure 7-6.

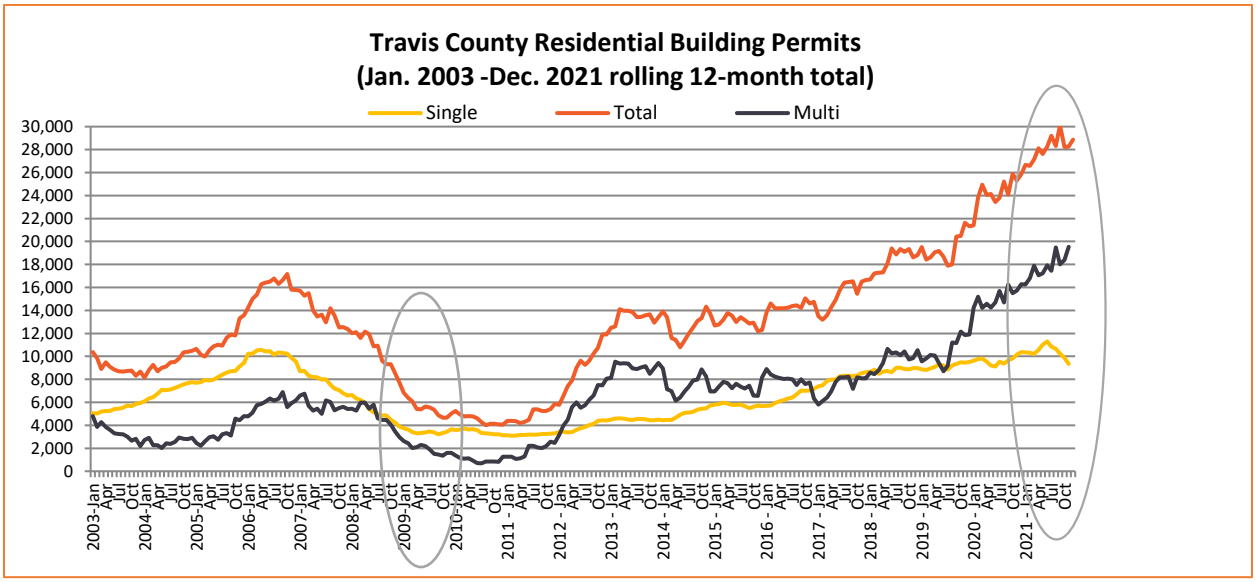
Figure 7-6 : Average Consumption per Bill, Multi-family and Single-family Housing Types, 2012 to 2020



The demographic shift from single-family to multi-family housing type is part of the explanation for the dramatic decline Austin Energy has seen in residential consumption per household. Based on the number of housing permits issued recently in Travis County, it appears

that Austin Energy can expect this trend to continue, as the multi-family continues to dominate housing permits issued, as depicted in the line graphs in Figure 7-7.

Figure 7-7: Residential Building Permits Issued by Housing Type, 2003 to 2021



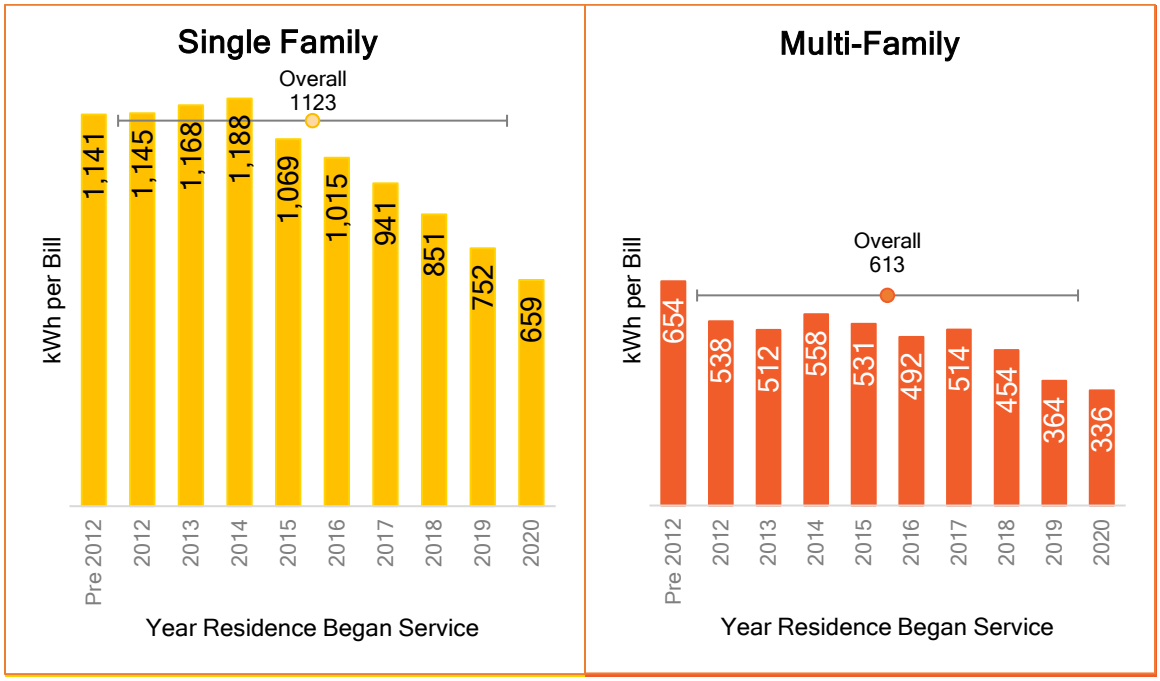
However, it is not just that multi-family housing has increased its share of the housing mix, the decline in consumption is also due in part, and perhaps in dominant part, to the dramatic increase in the energy efficiency of Austin's housing stock, no matter the housing type. The City adheres to the energy performance standards of the International Energy Conservation Code (IECC). The IECC code was last incorporated into the City's building codes in 2016 but was initially introduced into our building codes in 2001. Figure 7-8 depicts the remarkable change in the energy performance of a home of the same square footage in Austin, from IECC 2001 to IECC 2016.

Figure 7-8: Energy Performance of Model Home of Same Size, 2001 and 2016

	2001 Building Code	2016 Building Code	Change
Peak Demand	**5.97 KW**	**3.77 KW**	**-37%**
kWh/Sq Ft	**6.15 kWh**	**4.49 kWh**	**-27%**

These efficiency gains occurred both for single-family and multi-family housing types. The bar graphs in Figure 7-9 show the average monthly consumption for customers who initiated service at a given residential premise in a given year. Initiation of service at a given location is being used as a proxy for new construction.

Figure 7-9: Consumption per Premise by Year of Initiation of Service, Single-Family v. Multi-Family



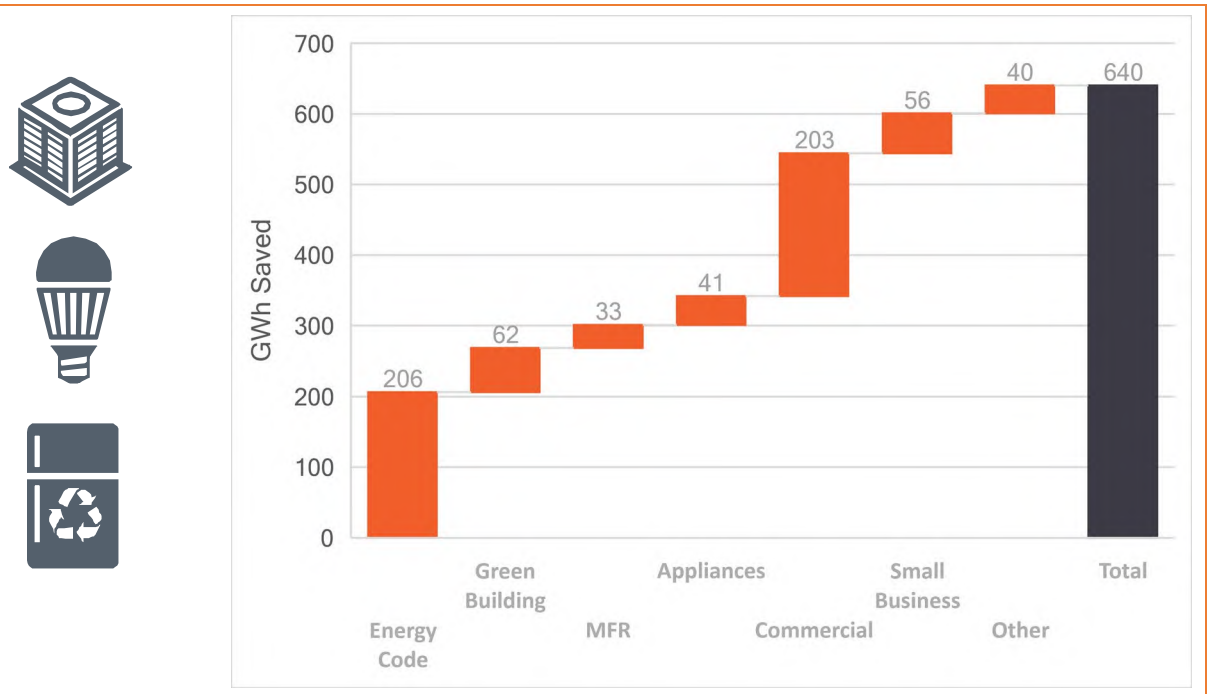
New single-family homes are shown in yellow, and new multi-family homes are shown in orange. For example, the 2020 bar indicates that a single-family residence built in 2020 consumed an average of 659 kWh in 2020. A single-family home built in 2012, not even one decade earlier, consumed an average of 1,145 kWh in 2020, almost twice as much. The same can be seen with multi-family housing. A customer in a multi-family unit built in 2020 consumed 336 kWh per bill, but a customer in a multi-family unit built in 2012 consumed 538 kWh. Figure 7-9 corroborates the finding that customers in multi-family housing consume about half as many kWh as compared with customers in single-family homes. As homes of more recent vintage continue to increase in share of the overall housing mix, and the City continues to adhere to ever-more stringent IECC energy performance standards, the trend in declining average consumption per residential customer is sure to continue.

The remarkable energy efficiency exhibited by Austin Energy's customers is also a tribute to the effectiveness of Austin Energy's industry-leading energy-efficiency programs. Austin Energy takes a "whole-home" approach to energy efficiency for its residential customers.

Rebates and programs are offered for upgrading heating and cooling systems, repairing and replacing ductwork, weatherizing with attic insulation, sealing-off leaks around doors and pipe penetrations, and adding solar screens or film to windows. Programs are just as robust for non-residential customers. Commercial and industrial customers can increase the efficiency of electrical motors and save on their electricity bills. Austin Energy offers rebates to commercial customers who install new equipment or retrofit existing equipment with high-efficiency electronically commutated motors (ECMs). Commercial rebate programs also include heat-pump water heaters, plug-load occupancy sensors, transformers, and variable frequency drives.

From 2015 to 2019, customers conserved 640 gigawatt-hours of energy that otherwise would have been consumed if customers had not taken advantage of energy efficiency programs offered by Austin Energy.

Figure 7-10: Avoided Energy Consumption Achieved via Energy Efficiency, Green Building, and Demand Response Programs, 2015 to 2019



Source: FY 2020 Customer Energy Solutions Program Progress Report

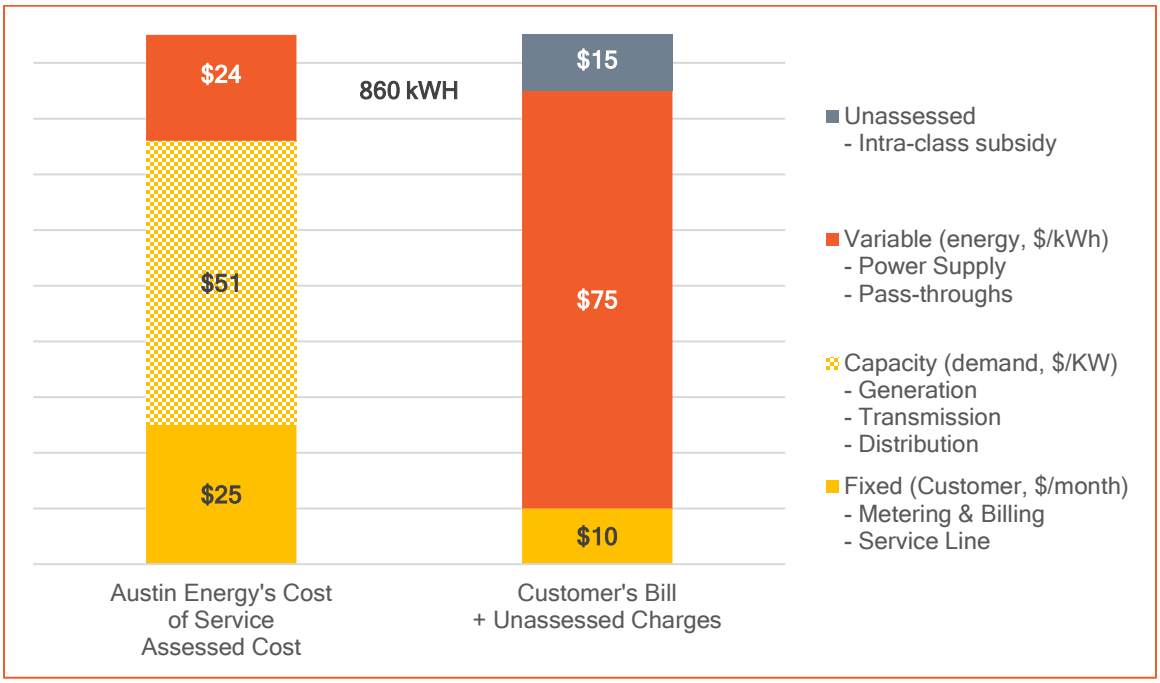
7.2 Rate Design and Conservation

Current residential rates were designed to send very strong conservation price signals to Austin Energy's customers based on an assumption that higher rates applied to high consumption would lead to conservation. As noted previously, Austin Energy has seen flattening sales due to reduced consumption. Austin Energy has explored whether the decline in average consumption per customer is a result of the rate design and whether the tiered rate design has achieved the goal of conservation.

There are rate design elements impacting Austin Energy's current residential base rates that might influence residential consumption. Figure 7-11 presents a hypothetical inside City non-CAP customer bill (includes base rates and pass-through) using a typical 860 kWh per month, the nature of costs of service and the manner in which they are recovered.[48]

[48] Example assumes 860 kWh, Test Year 2021 Base Costs, and FY 2022 Pass-Through Charges.

Figure 7-11: Cost Recovery on a hypothetical inside City non-CAP customer bill



The classification of variable, capacity, and fixed costs (customer cost) was previously discussed in Chapter 5 and is represented in left column in Figure 7-11. The bar on the right shows the structure of the charges (fixed Customer Charge and variable energy charge) on the customer's total bill and the bar on the left shows the nature of the underlying costs.

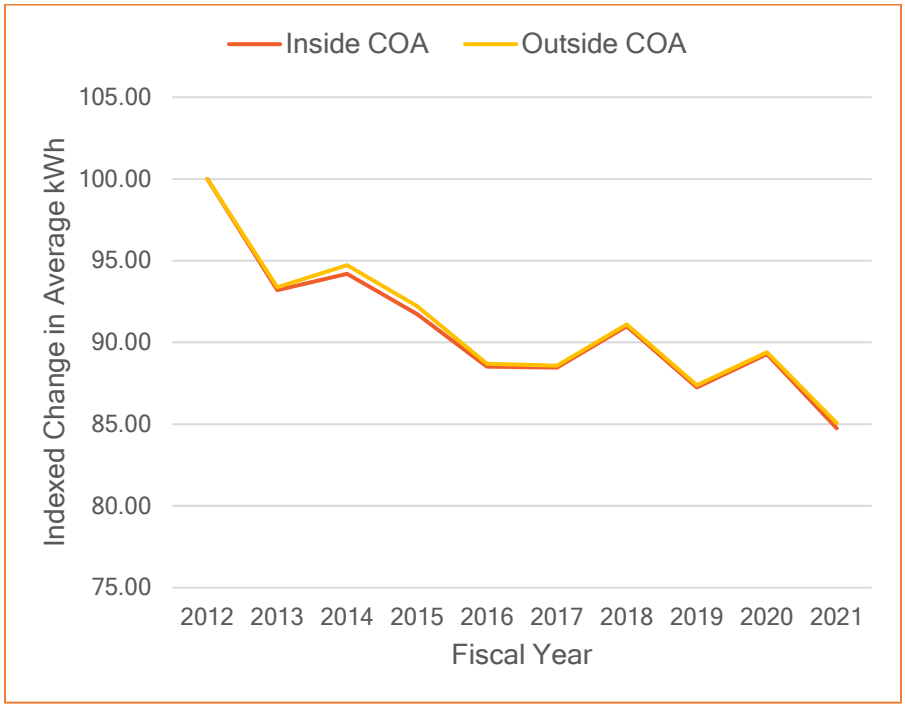
Austin Energy's fixed cost to serve this hypothetical customer is $76 (capacity + fixed costs). The customer is assessed $10 in a fixed charge (Customer Charge), or only 13.2 percent of the total fixed costs. Most customer costs (meter, billing, service drop), and all capacity costs (power plants, transmission lines, substations, feeder lines, transformers, poles, and towers, etc.) are included in the energy rates, even though none of the costs are energy-related. Austin Energy's base rate costs are not driven by energy sales.

Austin Energy also explored whether the specific structure of the energy rates encourages conservation. Refer to Figure 7-1 for depictions of the current inside City five-tiered residential rate structure. About 40 percent of the customer-related costs incurred to serve the customer are being recovered through the customer charge. The remaining 60 percent of the customer-

related costs and 100 percent of the demand-related costs to serve the customer are recovered under a system of steeply inclined tiered rates. The differentials between the tiers are particularly steep in the initial tiers, where the rate differential from Tier 1 to Tier 2 is three cents, tapering off to half that level, 1.5 cents, between Tier 4 and Tier 5. In fact, the energy rate more than doubles from Tier 1 to Tier 2. The question is whether the number of tiers and the steep incline of the tiers leads to additional energy conservation.

To explore this question, Austin Energy performed a number of analyses. First, Austin Energy compared the trends in consumption patterns of inside City and outside City residential customers. Inside City residential customers are billed on a five-tier structure while outside City customers are billed on a flatter three-tier structure. The difference in the rate structure between inside and outside City customers provides for a case study as to whether the number of tiers and the steepness of the tiers encourages conservation among Austin Energy's residential customers. The results of this comparison can be seen in Figure 7-12.

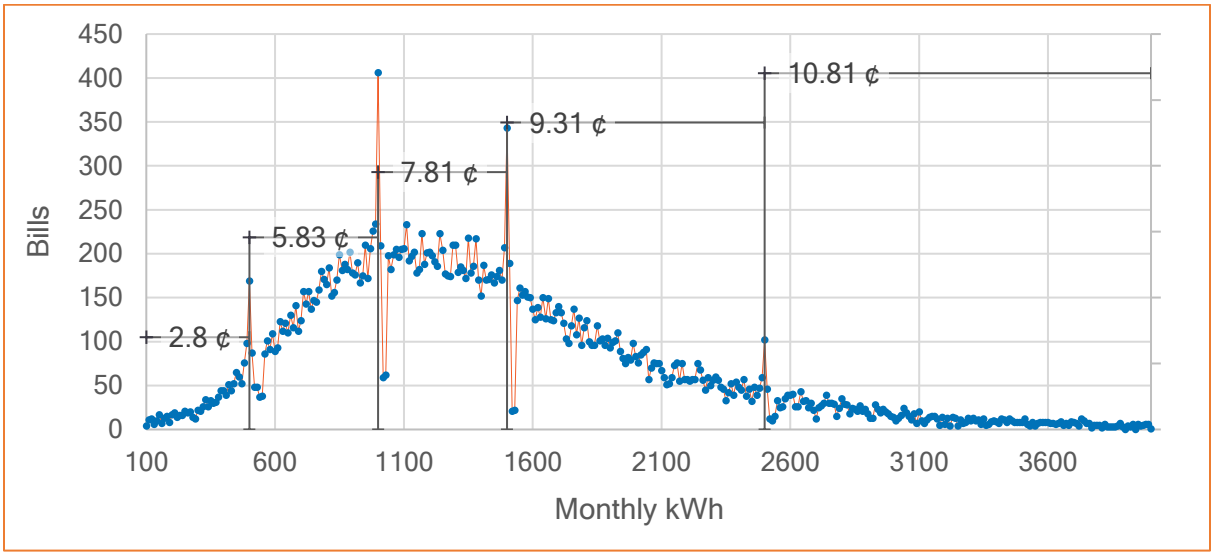
Figure 7-12: Indexed Trends in Average kWh Energy Consumption, Inside-City v Outside-City Residential Customers, 2012 to 2021



The chart indexes (or shows relative value compared to an initial value of 100) consumption beginning in 2012 and ending in 2021. Inside City customers are represented by the orange line, and outside City customers are represented by the yellow line. The comparison indicates whether there is any difference in the conservation exhibited by inside City customers, who experienced five-tiered energy rates, and outside City customers, who experienced only three-tiered rates. Remarkably, the two lines are so tightly coupled that it is difficult to distinguish them. Both groups of customers exhibited almost exactly the same relative energy conservation, over the entire course of a nine-year period. The data supports the position that the number of tiers and also the incline of the tiers has little effect on conservation among Austin Energy's residential customers. It is also noteworthy that the trend in reduced average consumption has continued unabated over the years without regard to base rate reductions in 2017 and price adjustments to pass-through charges. Although not conclusive, this demonstrates that the residential class's demand may be somewhat inelastic—that is, not particularly sensitive to changes in price.

Next, Austin Energy explored the concept of "bunching." Bunching is a theoretical phenomenon hypothesized by certain economists. The hypothesis is that customers will change their behavior to avoid an increase in the marginal cost. Under a system of inclined energy rates for an electric utility like Austin Energy, this would mean that customers would monitor their energy use and conserve energy to avoid crossing the threshold of a tier, which comes at the penalty of a significant increase in the energy rate, the cost per kilowatt-hour. If customers are changing their consumption behavior to avoid crossing the threshold, then Austin Energy should see a disproportionate number of bills aggregating at the breakpoints between tiers. If customer bills bunch up at the threshold before crossing into a new tier, then an examination of a bill frequency histogram would show a kink in the distribution at the tier breakpoints. A bill distribution under this theoretical bunching might look something like the graph in Figure 7-13. Please note Figure 7-13 is hypothetical and is not based on actual Austin Energy load data.

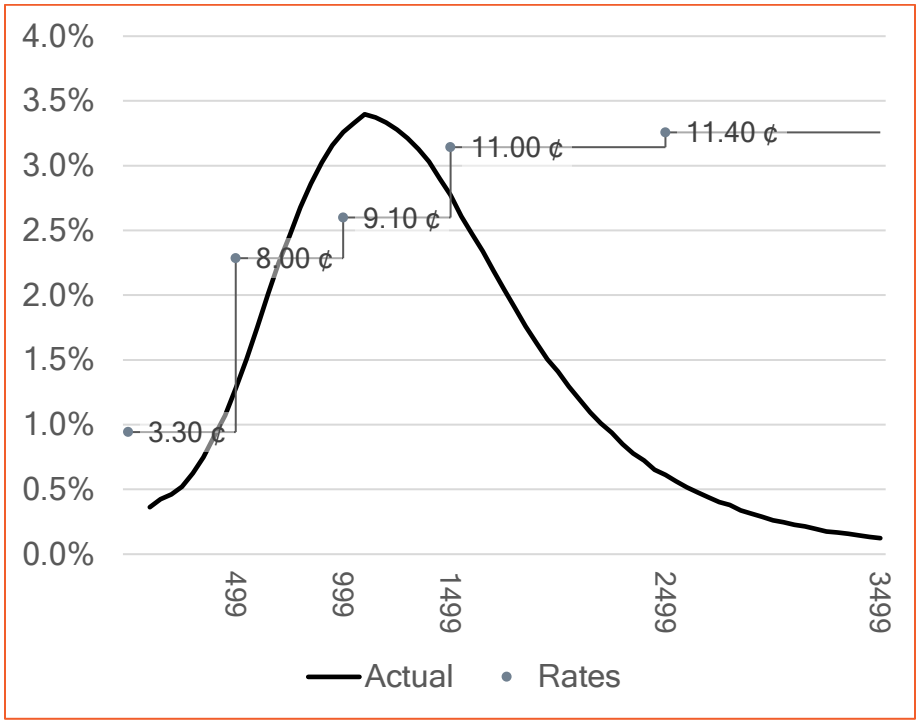
Figure 7-13: Hypothetical Bill Frequency Histogram Under Hypothetical "Bunching"



The hypothetical curve has been exaggerated for effect. It clearly shows an example of the phenomenon one would expect to see if bunching were occurring. A spike or kink in the bill frequency distribution would be apparent at each tier breakpoint, as customers change behavior to avoid crossing into the next tier.

Now, Figure 7-14 shows the actual bill frequency distribution from Austin Energy's actual load data from 2013 through 2016.

Figure 7-14: Actual Residential Bill Frequency Histogram, kWh per Month, Using 2013 to 2016 Billing Data



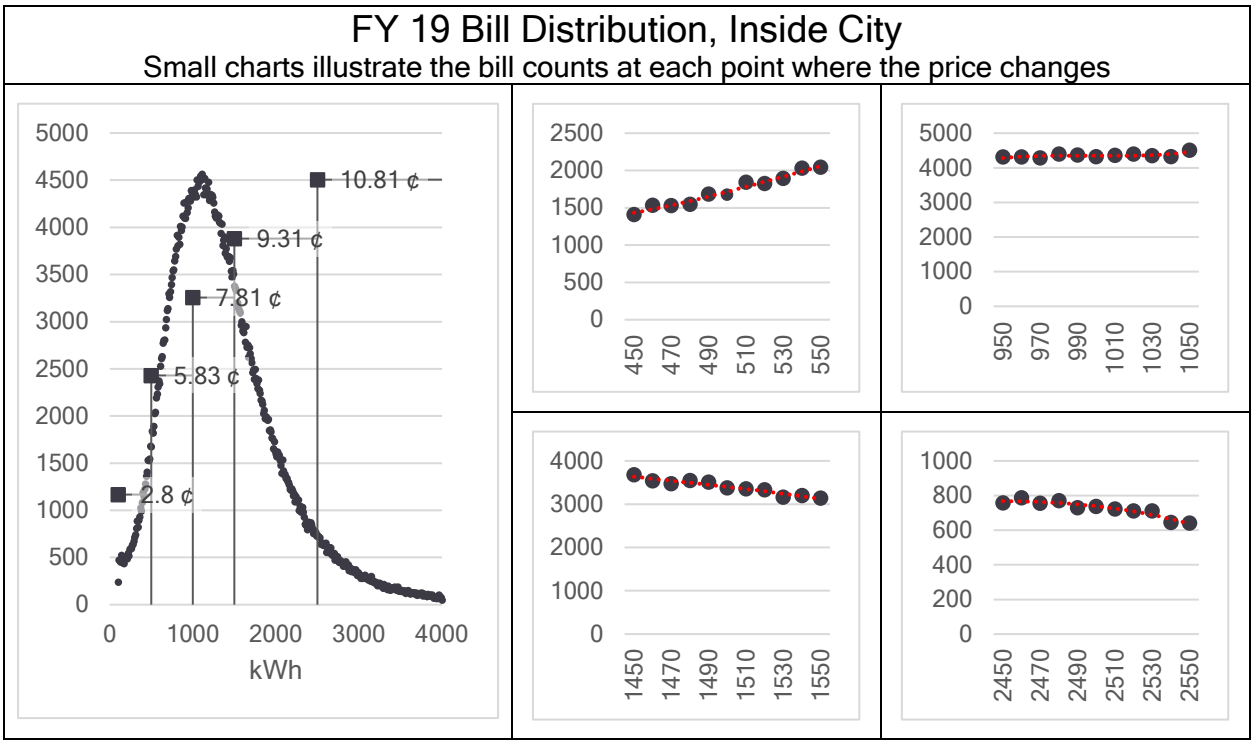
Note:
Figure represents a population of 145,000 customers with continuous service who resided in single family residences within the City during the specified time period.

There is no visual evidence of bunching in Figure 7-14. The tier breakpoints can be seen in the steps that overlay the bill frequency distribution. The curve travels smoothly across all four breakpoints.

However, Austin Energy did not stop at visual inspection. Austin Energy performed a quantitative analysis of its load data to ascertain if bunching was occurring, following an

established methodology from literature in the field of applied economics.[49] The methodology applies calculus to explore the hypothesis that the customer's price elasticity of demand changes as the customer's consumption approaches a tier's breakpoint. The results of the quantitative analysis can be seen in Figure 7-15.

Figure 7-15: Quantitative Analysis of Residential Price Elasticities of Demand at Tier Breakpoints, Large Sample of All Residential Customers



[49] The methodology is based on the work of Saez (2010) and Ito (2014).

The four squares at right show the price elasticities of demand at each breakpoint under the existing five-tiered structure. This shows that the price elasticity of demand did not exhibit any change around the breakpoints. No evidence of bunching was detected quantitatively.

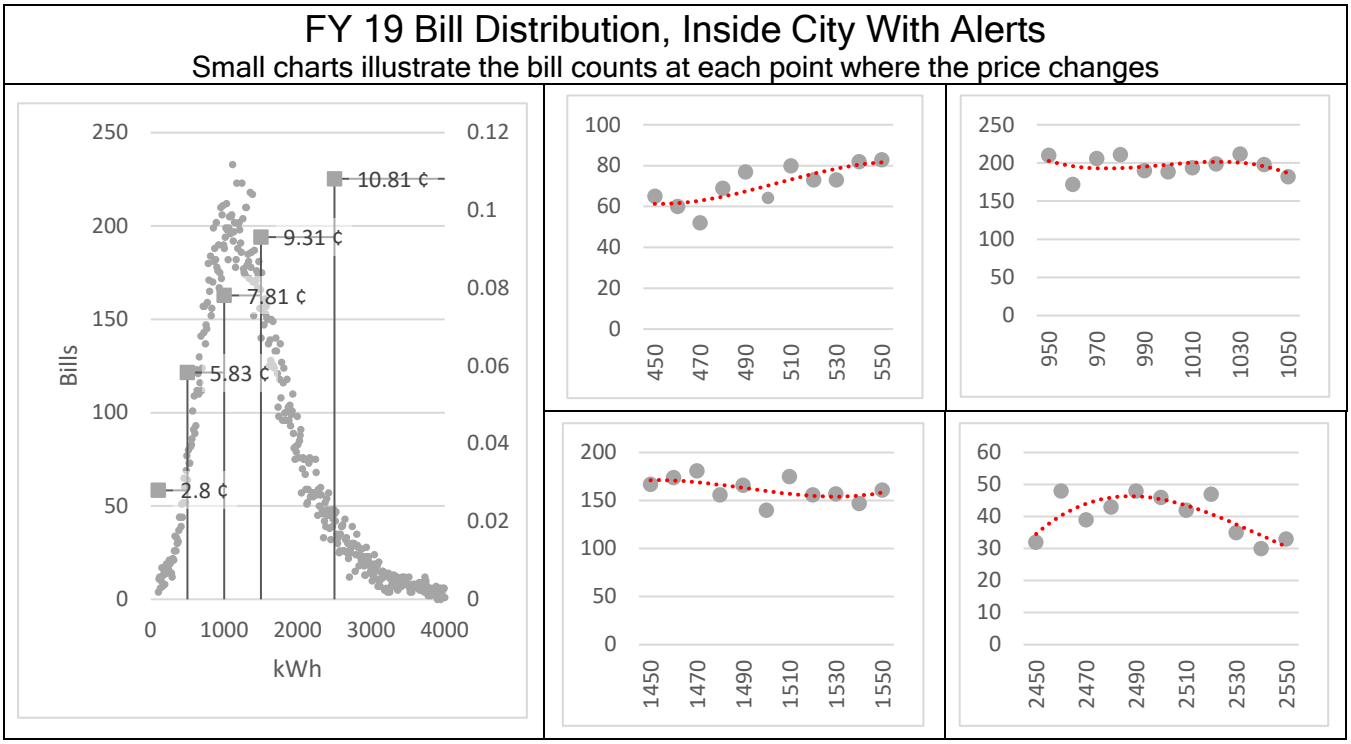
Finally, Austin Energy tested the idea of bunching using a simple logic test. The basic logic of hypothetical bunching is that the rate structure sends a price signal to the customer to monitor his or her usage and curtail consumption when a breakpoint is approaching. To monitor consumption, the customer needs information about the status of his or her consumption, to know if a tier breakpoint is approaching. The customer needs to be tracking his or her usage during the month to even have an opportunity to be aware when his or her consumption may be approaching a tier's breakpoint.

Austin Energy makes ongoing usage information available to the customer via coautilities.com website and weekly emails to registered customers. Austin Energy knows how many residential customers have signed up to receive usage information. Austin Energy also has made an application available for customers' smart phones. With the application installed, the customer can sign up to receive an alert by text message when consumption is approaching a tier's breakpoint.

Austin Energy currently has more than 475,000 residential customers. Only 18,000, or four percent of residential customers, are signed up for the application. Thus, 96 percent of Austin Energy's residential customers are not accessing the usage information that would be required for a customer to exhibit bunching.

Austin Energy also examined whether the 4% of customers who do receive the alerts exhibit bunching. Austin Energy analyzed the consumption patterns of energy-alert customers using the same quantitative method, and the results can be seen in Figure 7-16.

Figure 7-16: Quantitative Analysis of Residential Price Elasticities of Demand at Tier Breakpoints, Residential Customers Receiving Energy Alerts



With fewer customers and bills, the bill frequency distribution and the elasticity lines are less smooth. However, no spikes or kinks can be seen in the bill distribution at left, and no change in the degree of dispersion of the elasticities around the trend lines at right were observed closer to the breakpoints.

Austin Energy found no evidence that bunching is occurring, even among customers who sign up to receive information that could enable such a response. Consequently, Austin Energy has not been able to find any evidence in its load data that supports the idea that the number of tiers and the breakpoints of the tiers have any noticeable effect on energy conservation.

Based on the evidence explored to date, Austin Energy believes that the declining average consumption per customer is a function, in part, of the following factors:

(1) Demographic changes in the housing mix;

(2) The City's adoption of stringent energy performance standards for new construction under the IECC codes;

(3) Austin Energy's industry-leading energy efficiency programs for existing construction; and,

(4) Austin Energy's suite of demand response programs for residential and non-residential customers.

Additionally, Austin Energy has confirmed empirically that the specific structure of current energy rates does not contribute to energy conservation.

7.2.1 Customer Growth

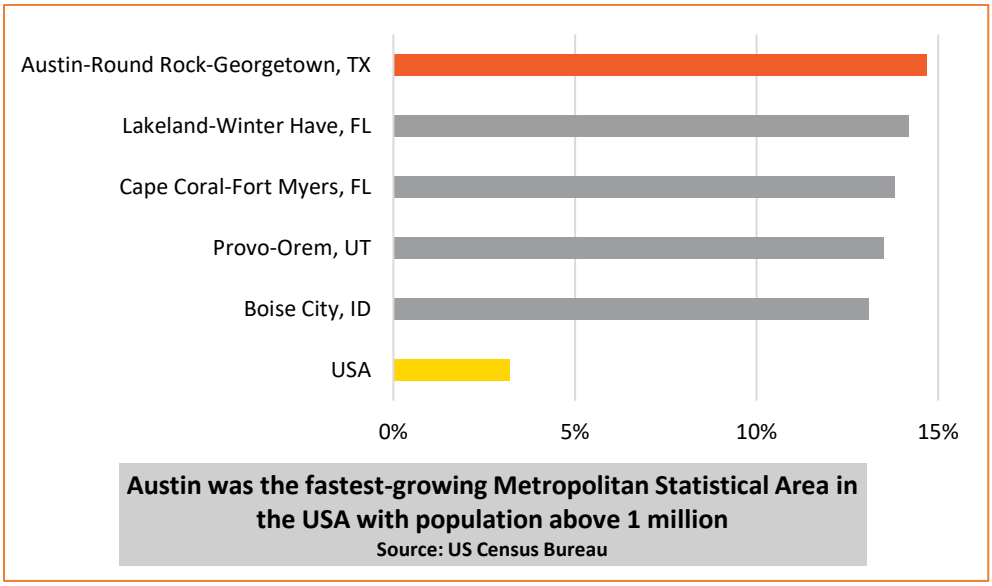
While consumption per residential customer has declined, the Austin area has experienced significant population growth. One need only look at the skyline to be reminded how much Austin has changed in recent years, shown in Figure 7-17 during the time between rate reviews.

Figure 7-17: Austin Skyline

The United States Census Bureau has published information that shows that during the 2014 to 2019 timeframe the Austin-Round Rock-Georgetown Metropolitan Statistical Area (MSA)

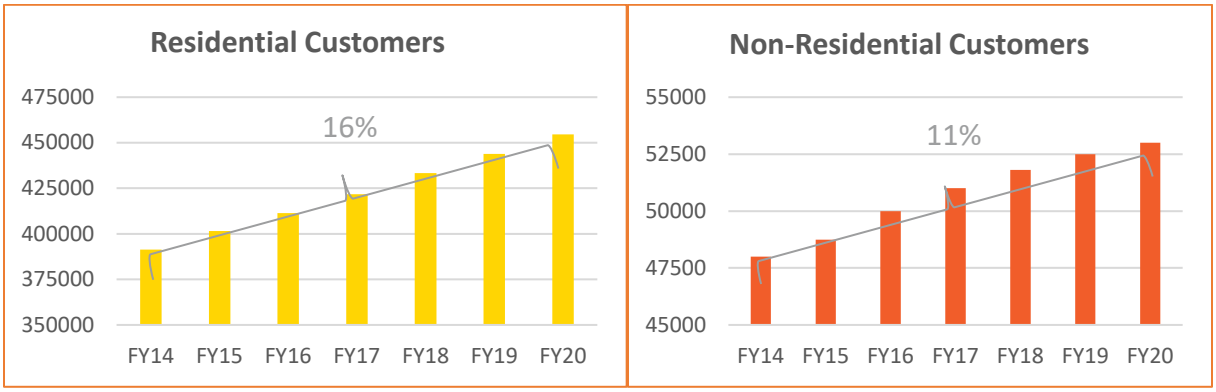
was the fastest growing in the country among MSAs with population above one million, as shown in Figure 7-18.

Figure 7-18: Fastest Growing MSAs



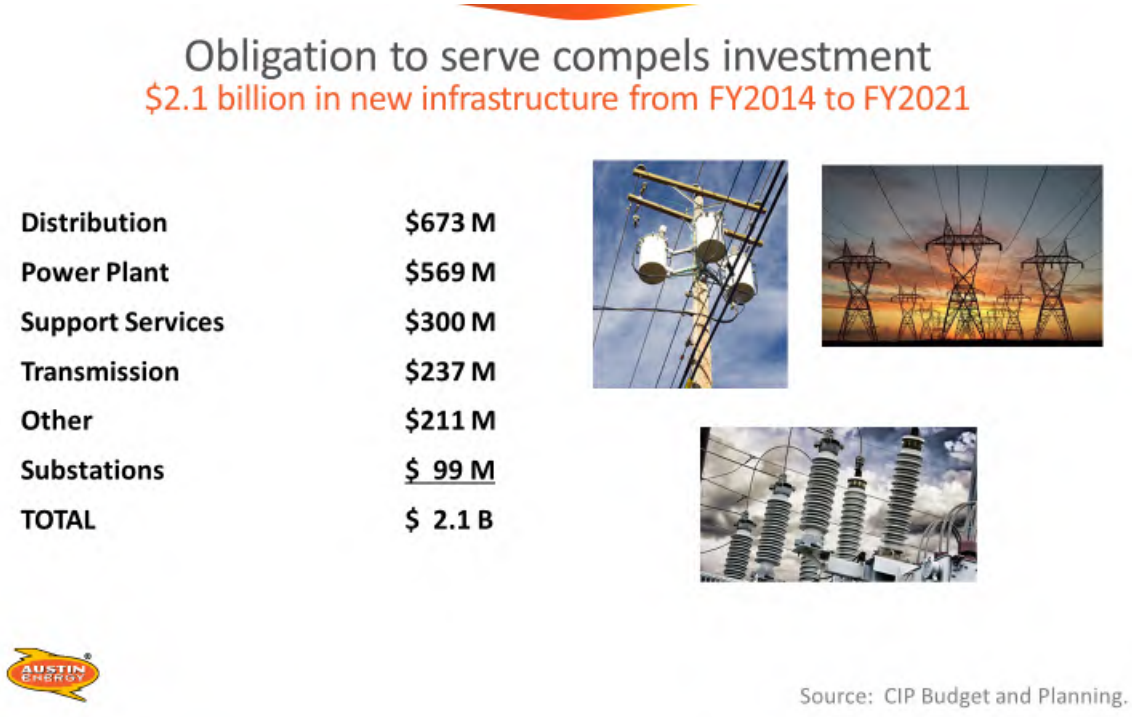
The number of residential customers on Austin Energy's system has grown by 16 percent since the last rate review's test year, and the number of non-residential customers has grown by 11 percent. The count of customers in each year can be seen in the bar charts in Figure 7-19.

Figure 7-19: Annual Number of Customers, Residential and Non-Residential, FY 2014 to FY 2020



To support customer growth, Austin Energy has made significant utility infrastructure investments in power production, transmission lines, substations, distribution poles and conductor, customer support systems, and support services, totaling $2.1 billion from FY 2014 to FY 2021, as shown in Figure 7-20.

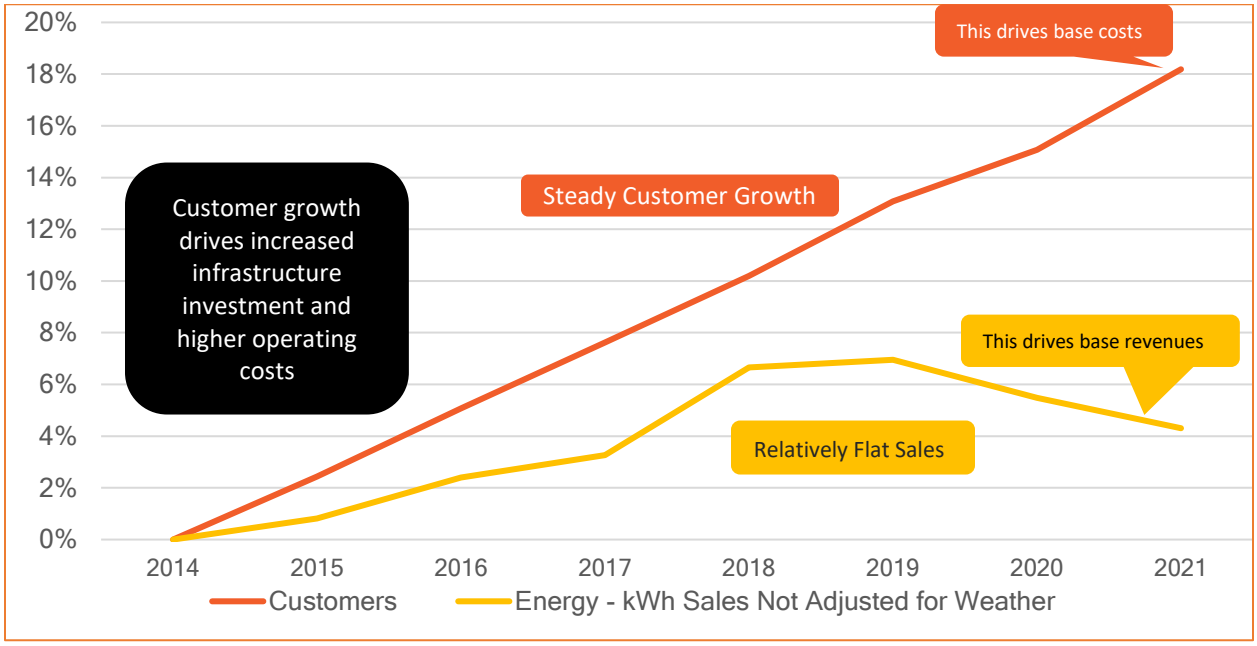
Figure 7-20: Infrastructure Investment



Austin Energy has an obligation to serve customers in its territory. When a new customer joins the system, Austin Energy must ensure that system capacity is available to be dedicated for the customer's use. New customers also require customer support services such as customer care, billing systems, meters, customer records systems, and a slew of other services that cause Austin Energy to incur incremental costs, regardless of the customer's usage. When customers join the system, Austin Energy's total costs increase. Because Austin Energy relies heavily on energy sales to recover its costs, increased costs must be met with a corresponding increase in sales revenues if Austin Energy is going to remain financially healthy.

Unfortunately, increases in costs on the system have not resulted in corresponding increases in energy sales. Sales growth is not keeping up with customer growth, as shown in the line graph in Figure 7-21.

Figure 7-21: Percentage Increases in Base-Rate Costs and Revenues, 2014 to 2021

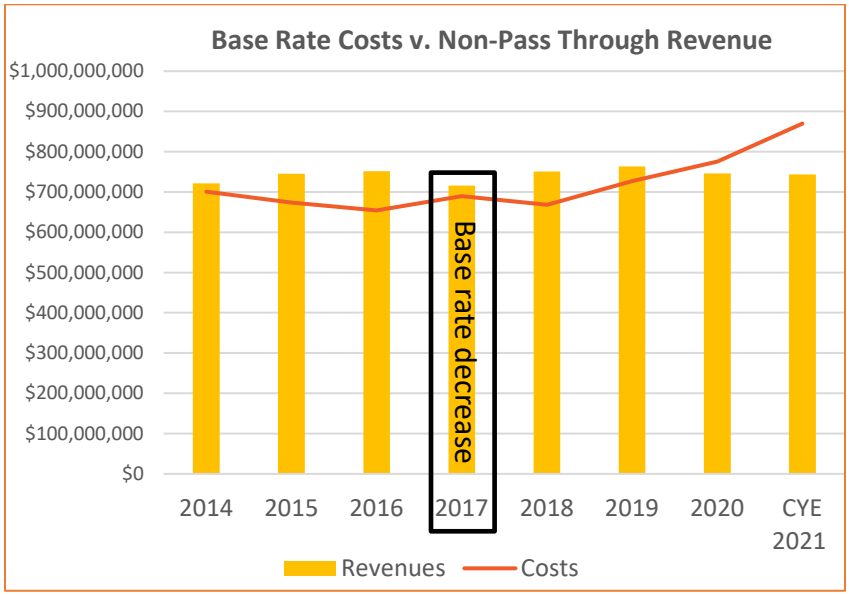


The orange line shows the cumulative percentage increase in the number of customers from 2014 through 2021, and the yellow line shows the cumulative percentage increase in energy

sales during that same time. Cumulatively, customers are up 18 percent, while energy sales are up only four percent since Austin Energy's last rate review.

When revenues are based on energy sales, customer growth is adding new costs to the system, and energy sales are relatively flat, eventually revenues will be insufficient to recover costs, which occurred in FY 2020. Figure 7-22 visually depicts the trajectories of system costs and revenues since Austin Energy's last rate review.

Figure 7-22: Comparison of Base-Rate Costs and Base-Rate Revenues, 2014 to Calendar Year Ending (CYE) 2021

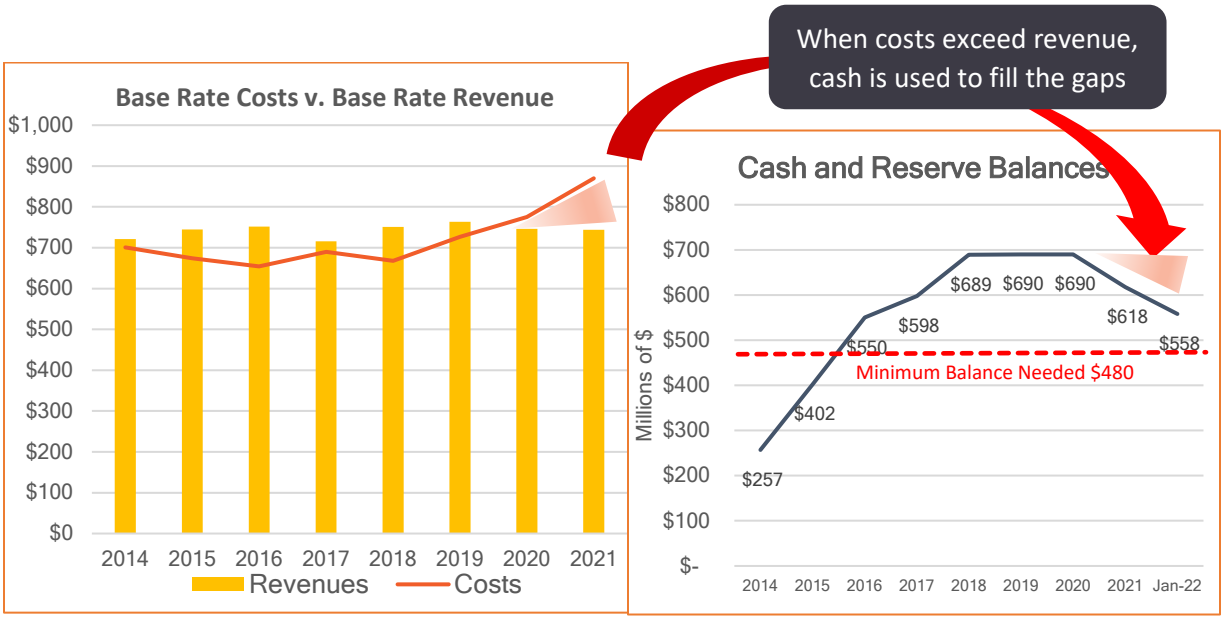


- **From FY2014 through FY2020**
  - **Average base rate funded costs increased $12M/year**
  - **Average base rate revenue increased $4M/year**
- **1% increase in energy sales creates $6M base revenue (FY2020 data)**
- **2% increase in energy sales to breakeven**
- **.6% Normalized Energy Sales CAGR 2015-2020**

The yellow bars show base-rate revenues, and the orange line shows base-rate costs during each year from FY 2014 through FY 2021. In FY 2020, costs exceeded revenues, and the gap widened considerably in FY 2021. From FY 2014 to FY 2020, base-rate funded costs increased an average of $12 million per year, but base-rate revenues increased an average of only $4 million per year. Austin Energy requires a two percent increase in energy sales each year to break even under the current base rate structure, but the compound annual growth rate in energy sales has been only 0.6 percent per year.

The visual depiction Figure 7-23 shows one of the effects of the revenue deficit on Austin Energy's financial condition.

Figure 7-23: Impact of Revenue Gap on Cash Reserves



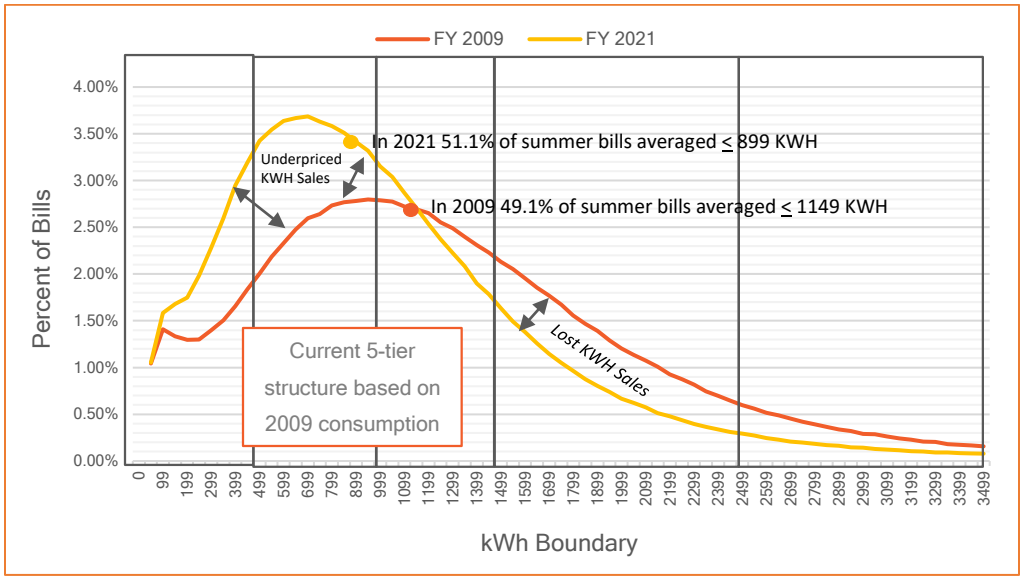
Cash reserves have been used to fill the gap between costs and revenues. Austin Energy's cash reserves are dwindling, and the cash reserve will soon fall below the minimum level required under the financial policies adopted by the City Council. Austin Energy's reserves are also monitored by nationally recognized statistical rating organizations approved by the Securities and Exchange Commission for the purpose of establishing Austin Energy's credit rating.

From a financial standpoint, the current residential rate design is unsustainable. A dramatic shift in emphasis to a rate design that promotes revenue stability and financial health is necessary.

7.2.2 Change in Tiers

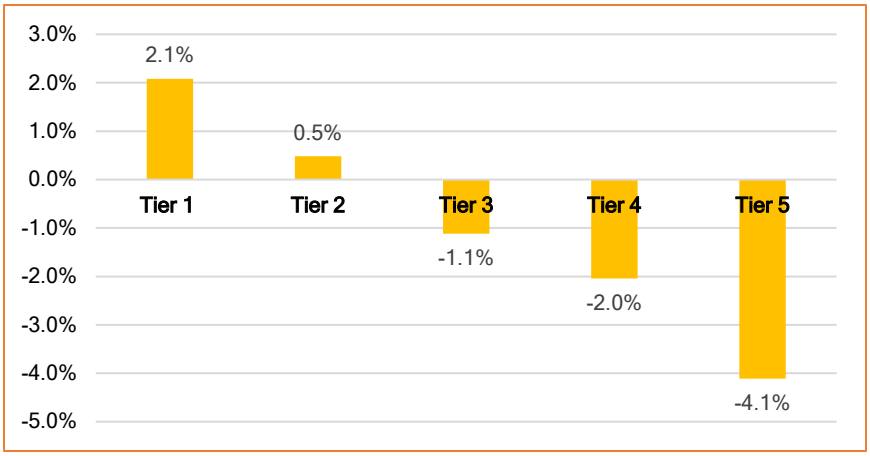
A change to the residential rate structure is necessary to capture the new composition of the residential customer class. Figure 7-24 is another look at the comparison of bill frequency distribution curves for 2009 and 2021, this time with the current tier breakpoints overlaid.

Figure 7-24: Residential Bill Frequency Histograms by kWh, 2009 and 2021, With Current Tier Structure Overlaid



The energy efficiency gains achieved by residential customers since 2009 have recalibrated what a "high-use" customer is for Austin Energy. More customers are using less electricity than when the current rate structure was designed. The compound annual growth rate in the consumption occurring in each tier of the current five-tier structure can be seen in Figure 7-25.

Figure 7-25: Compound Annual Growth Rate in Consumption in Each Tier, 2012 - 2021



"High-use" customers are gradually disappearing from the system. All the growth in sales is occurring in the lower tiers, which is to be expected based on the shift illustrated in the Figure 7-25. The culmination of the shifting of consumption to lower tiers is that 76 percent of residential energy sales in FY 2021 occurred in Tiers 1 and 2, in the consumption blocks below 1,000 kWh, as shown by summing the first two orange bars in the graph in Figure 7-26.

Figure 7-26: Consumption and Revenue in Each Tier Under Current Rates, FY 2021

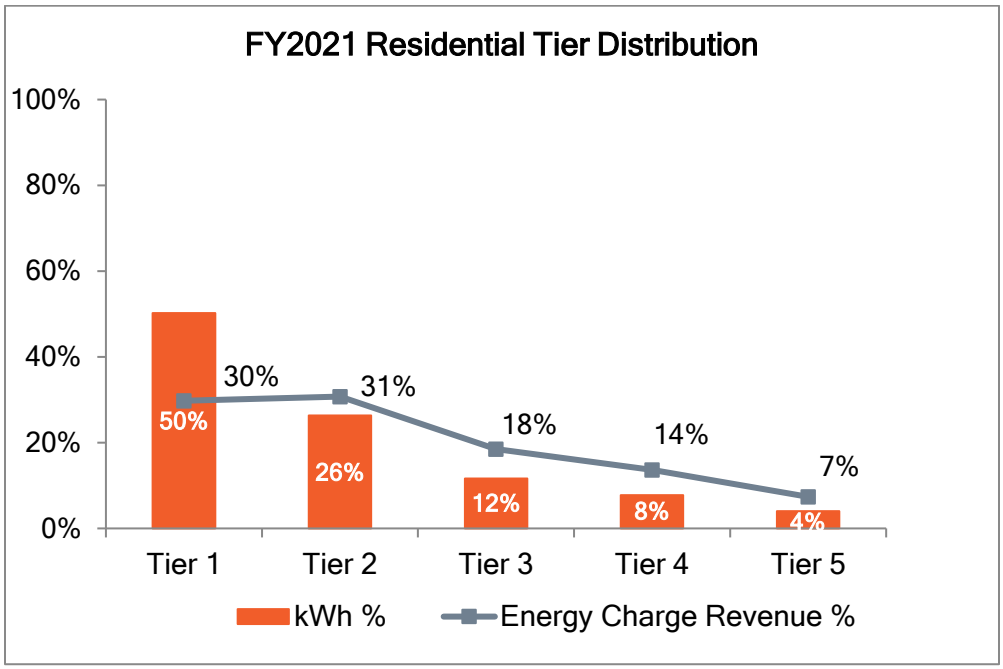
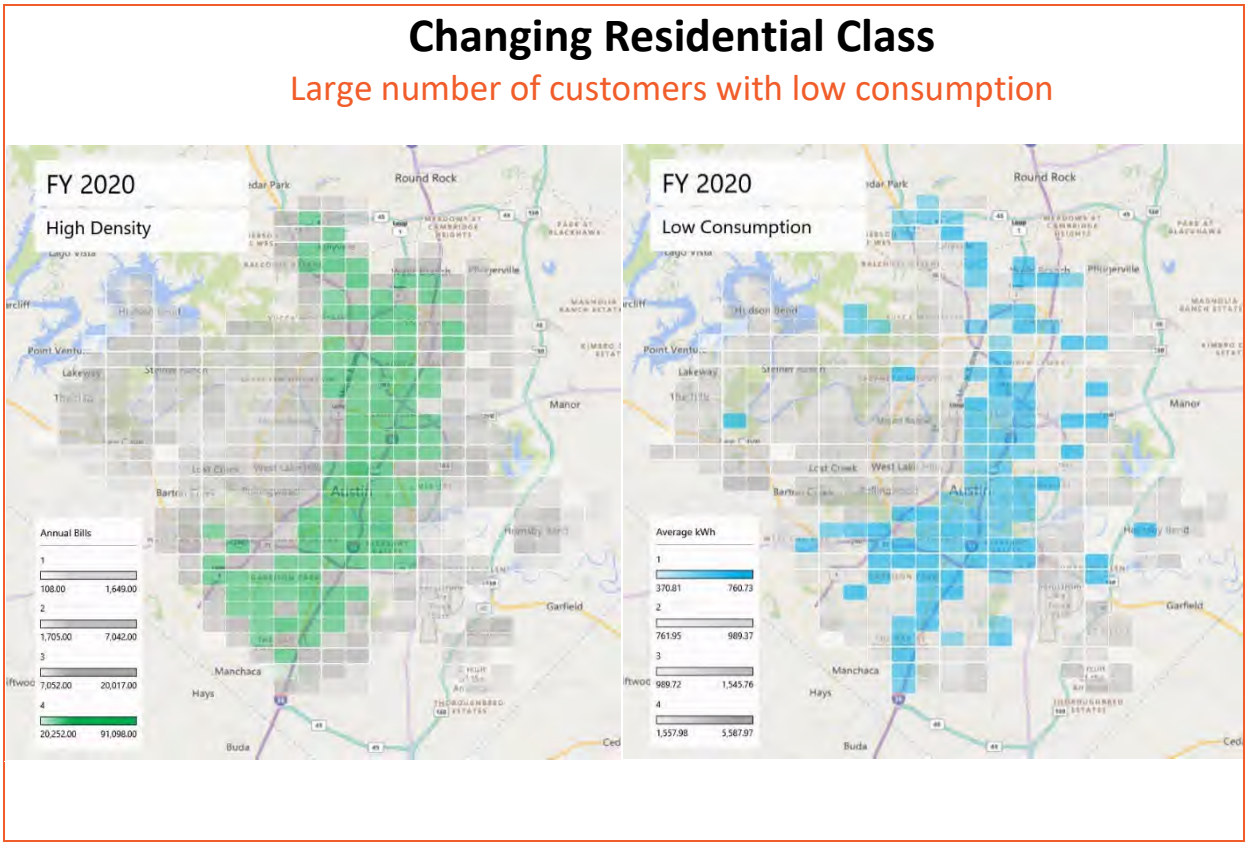


Figure 7-27 shows the concentration of customers who receive bills at low levels of consumption.

Figure 7-27: Heat Maps of Number of Customers and Bills Issued at Low Consumption Customers, FY2020



The map on the left shows in green areas with high concentrations of bills, and the map on the right shows in blue areas where the number of kWh on each bill is lowest. Most of the bills in the service territory are issued at low levels of consumption. The areas with customers who exhibit higher consumption are relatively sparsely populated.

Recall from Figure 7-7 that Austin continues to experience record-setting numbers of permits for new residential construction. Most of these permits are for multi-family housing. New construction is twice as energy efficient, and on average multi-family units consume half as much energy as single-family homes.

The disappearance of energy sales from higher-priced tiers and the concentration of sales in the tiers priced below cost of service are two of the factors that have caused the residential class to drift further away from cost of service since the last rate review. Austin Energy's residential rate design must be adjusted to rely more heavily on cost recovery in the initial tiers, at lower levels of consumption. One important consideration is how this adjustment might affect vulnerable customers.

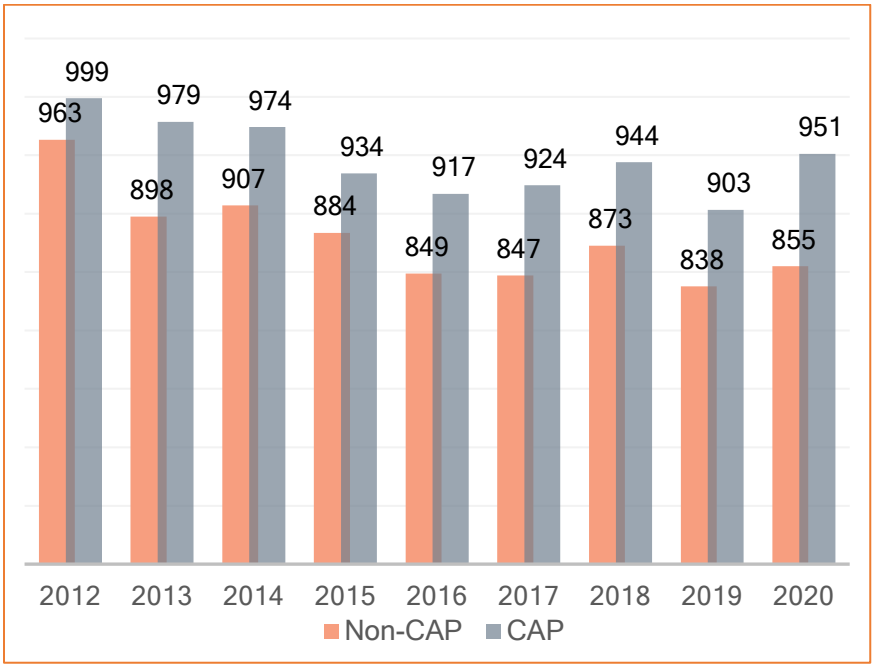
7.2.3 Impacts on Vulnerable Customers

One common conception is that low-income customers are also low usage customers. In the 2016 rate review, Austin Energy began to explore whether this is true for Austin Energy customers. For the current rate review, Austin Energy continued to explore this issue.

Austin Energy does not have information on its customers' household incomes. Austin Energy therefore has no way to directly analyze the relationship between a customer's income level and a customer's power consumption. However, Austin Energy does have one proxy for a subset of low-income customers, and that is the group of customers who qualify for the CAP.

Austin Energy has found that, on average, a CAP customer consumes more power than a non-CAP customer. Figure 7-28 compares average CAP and non-CAP residential customer consumption in each year from 2012 through 2020.

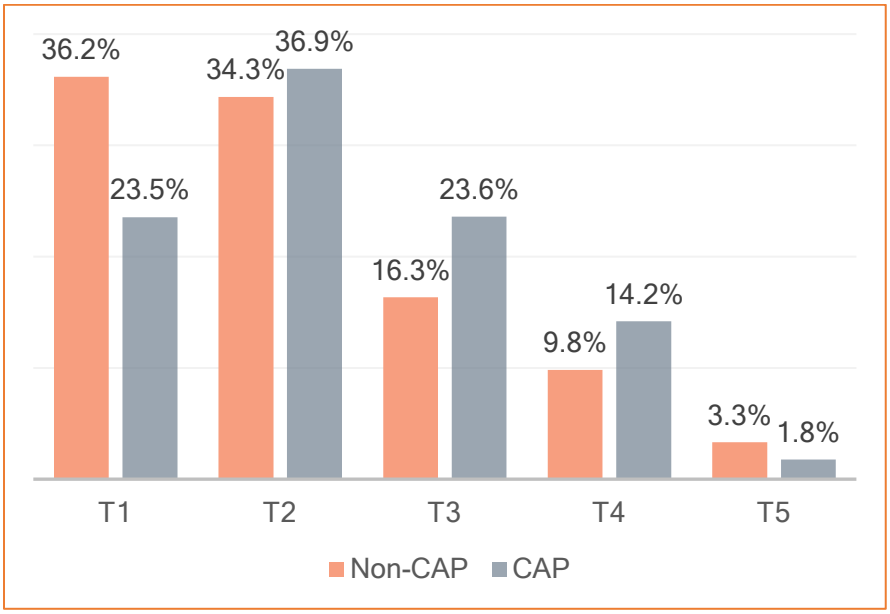
Figure 7-28: Residential CAP and Non-CAP Average Consumption per Month, 2012 to 2020



Throughout this period, CAP customers have averaged more energy consumption as compared with non-CAP residential customers. The gap also appears to be widening. This trend has been persistent despite rising income levels in Austin, the demographic trend towards multi-family residential housing, and the gains in energy efficiency, including the fact that homes of more recent vintage have a much smaller energy footprint.

Shown another way, the bar graph in Figure 7-29 shows the proportion of total consumption in each tier for the group of CAP customers and the group of non-CAP residential customers.

Figure 7-29: Proportion of Consumption in Each Tier Under Current Rates, CAP v. Non-CAP Residential Customers, FY 2020



Although Non-CAP residential customers do consume more in Tier 5, overall, there are not many kWhs consumed by either group in that tier. The grey bars are skewed to the right relative to the orange bars. Disproportionately, CAP customers consume energy that falls in Tiers 2, 3, and 4. This is another way to observe that on average CAP customers consume more than non-CAP residential customers.

Anecdotal evidence also can be found by reviewing specific zip codes. Figure 7-30 is a comparison of two zip codes that represent opposite ends of the spectrum in terms of income-related demographics.

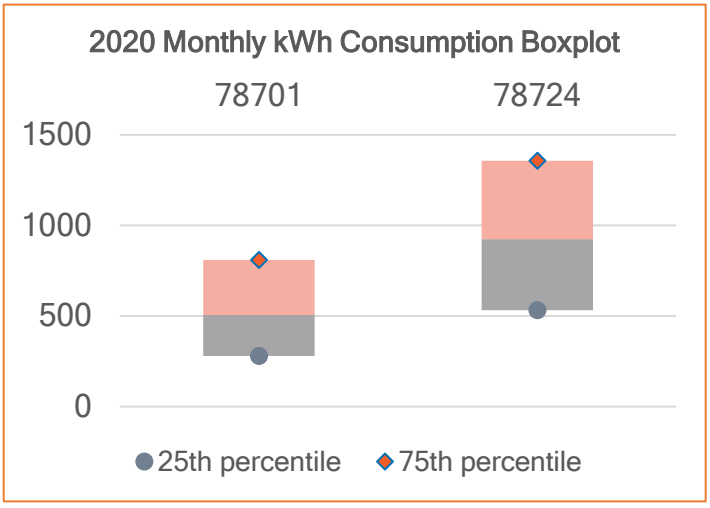
Figure 7-30: Comparison of Income-Related Demographics, Census Data, Zip Codes 78701 and 78724

78701 (downtown)

- **$448k (median housing value)**
- **$122k (household median income)**
- **0.2% (CAP)**
- **78% (Bachelors or higher)**
- **1.6 (HH. size)**
- **$3.4m (revenue)**
- **$66 (avg. bill)**
- **18.4% Single Family**
- **26.3% Built post December 2014**

78724 (northeast)

- **$147k (median housing value)**
- **$50k (household median income)**
- **21.9% (CAP)**
- **15% (Bachelors or higher)**
- **3.7 (HH. size)**
- **$10.7m (revenue)**
- **$102 (avg. bill)**
- **74.4% Single Family**
- **19.4% Built post December 2014**



The downtown zip code, 78701, exhibits a high median income ($122,000), a high median housing value ($448,000), low CAP penetration (0.2 percent), is majority college-educated (78 percent), and has a smaller median household size (1.6 people per household). The average Austin Energy bill for this zip code is $66 per month. In contrast, zip code 78724's median household income is less than half that of 78701, the housing value is one-third, one-fifth of the residents are on CAP, few are college-educated, and households have more than twice the number of people. The average Austin Energy bill in zip code 78724 is $102 per month, more than 50 percent higher than in 78701.

The current five-tiered rate structure negatively impacts CAP customers, who consume more power. If CAP customers are a good proxy for low-income customers, then the current residential rate structure negatively impacts vulnerable customers.

Here is a summary of issues with the current residential rate structure:

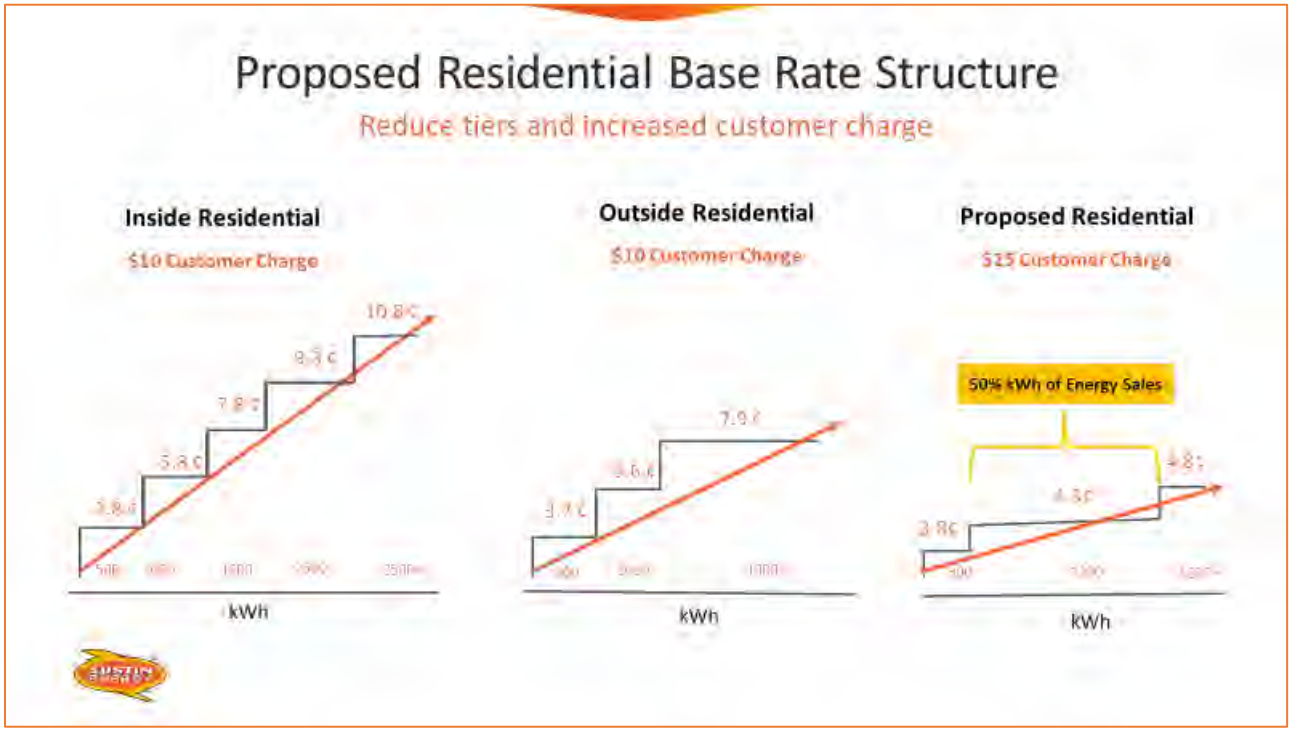
- There is evidence that the current five-tiered structure negatively impacts vulnerable customers;
- Energy efficiency achieved since 2009 has recalibrated what a "high-use" consumer is for Austin Energy;

- Demographic trends are towards high efficiency homes and multi-family housing;
- Changes in the housing mix among residential customers requires changes in both tier size and rate;
- Austin Energy has been very successful in helping customers to implement energy efficiency measures at home and at the office;
- Cost recovery from Austin Energy's steeply inclined, five-tier rate structure has proven to be unreliable, and the current path is financially unsustainable;
- Fixed costs cannot be reliably recovered under variable charges with eroding average energy sales; and,
- Austin Energy has not found that the number of tiers or the steepness of the tiers affects energy conservation.

7.3 Proposed Residential Rates

To support a fast-growing, energy-efficient service territory, Austin Energy proposes to modify the residential rate structure by reducing the number of tiers from five to three and flattening the steepness of the rate increases between each tier, as illustrated in Figure 7-31. The Customer Charge is proposed to increase from the current $10 per month to $25 per month. This proposal will stabilize monthly residential bills, reduce the proportion of energy priced below cost, improve cost recovery, stabilize revenues, and result in a fairer rate design.

Figure 7-31: Visual Depictions of Current and Proposed Residential Rate Structures



The current and proposed base rates for the residential customer class are listed in Table 7-A.

Table 7-A: Residential Base Rates

Current Rates			Proposed Rates	
	Inside City Limits	Outside City Limits		All Customers
Basic Charges ($/month)			**Basic Charges** ($/month)	
Customer	10.00	10.00	Customer	25.00
Energy Charges ($/kWh)			**Energy Charges** ($/kWh)	
0 – 500 kWh	0.02801	0.03700	0 – 300 kWh	0.03756
501 – 1,000 kWh	0.05382	0.05600	301 – 1,200 kWh	0.04256
1,001 – 1,500 kWh	0.07814	0.07868	Over 1,201 kWh	0.04756
1,501 – 25,00 kWh	0.09314	0.07868		
Over 2,500 kWh	0.10814	0.07868		

The number of tiers is reduced from five to three. The rate distinction between inside and outside City customers is eliminated. The tier breakpoints are adjusted downward to match the

leftward shift in the bill frequency distribution towards lower levels of consumption. New Tier 1 from 0 to 300 kWh reflects low customer consumption and is set slightly below cost of service (calculated as demand-related costs divided by kWh). New Tier 2 from 301-1200 kWh reflects the typical residential customer. New Tier 3 is for usage above 1200 kWh, which represents higher-usage customers, and this rate is set above cost of service.

Under the proposal, approximately 34 percent of consumption would occur in the first tier; 50 percent of consumption would be in the second tier; and, the remaining 16 percent of consumption would occur in the third tier. A comparison of the percentage of sales that will occur in each tier under current and proposed rates can be seen in Table 7-B.

Table 7-B: Percent Annual Energy Consumed in Current and Proposed Residential Tiers

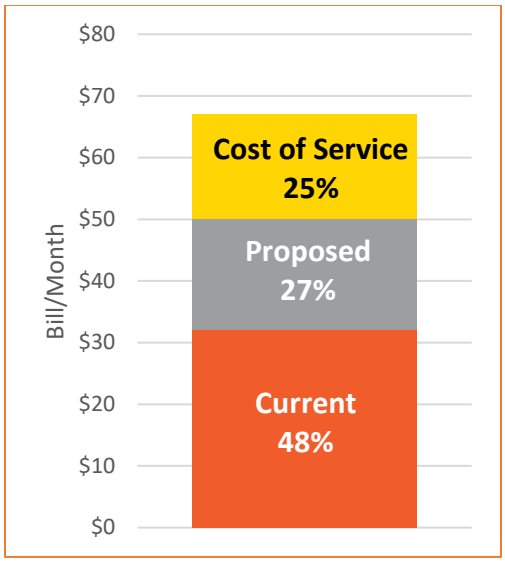
Current			Proposed		
Tier 1	0-500 kWh	52%	Tier 1	0-300 kWh	34%
Tier 2	500-1000 kWh	26%	Tier 2	300-1200 kWh	50%
Tier 3	1000-1500 kWh	11%	Tier 3	>1200 kWh	16%
Tier 4	1500-2500 kWh	7%			100%
Tier 5	>2500 kWh	4%			
		100%			

The Customer Charge is increased from $10 to $25 to reflect fixed customer costs that do not vary with consumption. Matching the Customer Charge to the customer unit costs will result in customer charge revenues directly tracking the underlying cost driver, the number of customers. By directly tying costs and revenues together, future rate cases may be deferred. The proposed Customer Charge is still less than the total combined customer and delivery costs suggested by the cost of service. Nonetheless, the proposed Customer Charge assists Austin Energy in fixed cost recovery. The customer bill impacts are shown in Chapter 9, but it is worth noting:

1) The Residential customer class, overall, is not fully recovering its cost of service even under the proposed rates; and

2) The Residential customers with low consumption that are not enrolled in CAP experience the largest bill increases under the proposed rates, but they are still not fully recovering their cost of service, as illustrated by the remaining (unrecovered) 25 percent of cost of service represented in the yellow bar in Figure 7-32. As shown, the current bill only recovers approximately 48 percent of the total cost of service, while the proposed rate design recovers approximately 75 percent of cost of service. For this illustration, the pass-through charges were held constant at the FY 2022 values.

Figure 7-32: Sample Bill for a Non-CAP Residential Customer Inside the City Limits with 300 kWh Consumption



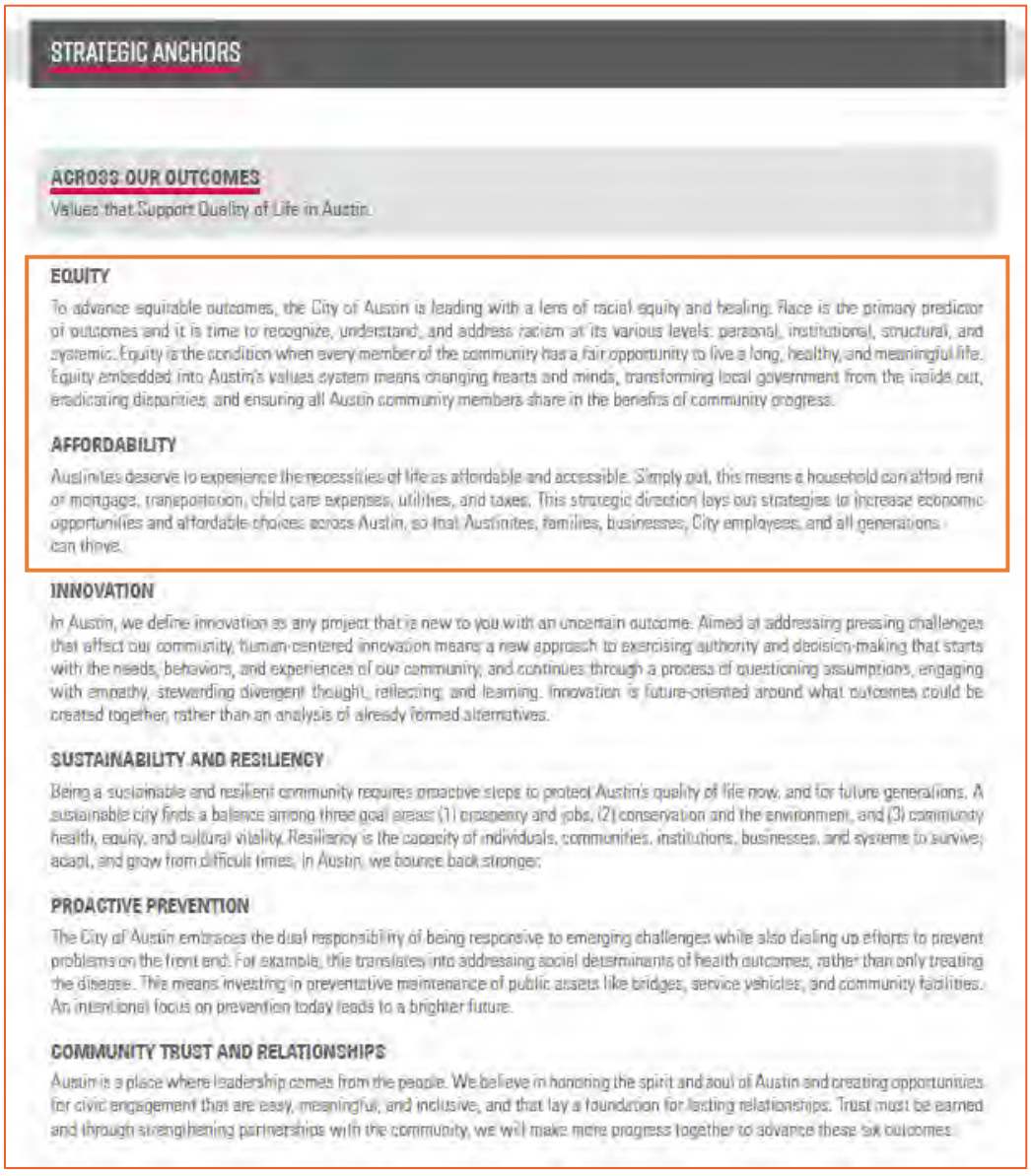
7.3.1 CAP Program Benefits

The proposed rate design will significantly increase benefits under the CAP program to achieve greater levels of social equity among Austin Energy's residential customers. The value of the CAP program's waiver of the customer charge increases by 150 percent, from $10 per month to $25 per month. Using load information from the Cost of Service Study, Austin Energy expects the total value of CAP benefits to increase from $8.3 million to $14.4 million. The increases in this value do not affect the base rates of any customer, but rather are funded exclusively through the CBC pass-through cost recovery mechanism.

7.4 Strategic Direction 2023

The proposed changes to the rate design are consistent with the City's Strategic Direction 2023 (or "SD23"), which elevates social equity as an important guiding principle and community value. Fairness is an objective Austin Energy formally adopted for its rate structure in 2012. In SD23, the City also embraced equity as a value that supports quality of life for its citizens, as outlined in the excerpt in Figure 7-33.

Figure 7-33: Excerpts from the City's Strategic Direction 2023 Concerning Equity - 1



STRATEGIC ANCHORS

ACROSS OUR OUTCOMES

Values that Support Quality of Life in Austin.

EQUITY

To advance equitable outcomes, the City of Austin is leading with a lens of racial equity and healing. Race is the primary predictor of outcomes and it is time to recognize, understand, and address racism at its various levels: personal, institutional, structural, and systemic. Equity is the condition when every member of the community has a fair opportunity to live a long, healthy, and meaningful life. Equity embedded into Austin's values system means changing hearts and minds, transforming local government from the inside out, eradicating disparities, and ensuring all Austin community members share in the benefits of community progress.

AFFORDABILITY

Austinites deserve to experience the necessities of life as affordable and accessible. Simply put, this means a household can afford rent or mortgage, transportation, child care expenses, utilities, and taxes. This strategic direction lays out strategies to increase economic opportunities and affordable choices across Austin, so that Austinites, families, businesses, City employees, and all generations can thrive.

INNOVATION

In Austin, we define innovation as any project that is new to you with an uncertain outcome. Aimed at addressing pressing challenges that affect our community, human-centered innovation means a new approach to exercising authority and decision-making that starts with the needs, behaviors, and experiences of our community, and continues through a process of questioning assumptions, engaging with empathy, stewarding divergent thought, reflecting, and learning. Innovation is future-oriented around what outcomes could be created together, rather than an analysis of already formed alternatives.

SUSTAINABILITY AND RESILIENCY

Being a sustainable and resilient community requires proactive steps to protect Austin's quality of life now, and for future generations. A sustainable city finds a balance among three goal areas: (1) prosperity and jobs, (2) conservation and the environment, and (3) community health, equity, and cultural vitality. Resiliency is the capacity of individuals, communities, institutions, businesses, and systems to survive, adapt, and grow from difficult times. In Austin, we bounce back stronger.

PROACTIVE PREVENTION

The City of Austin embraces the dual responsibility of being responsive to emerging challenges while also dialing up efforts to prevent problems on the front end. For example, this translates into addressing social determinants of health outcomes, rather than only treating the disease. This means investing in preventative maintenance of public assets like bridges, service vehicles, and community facilities. An intentional focus on prevention today leads to a brighter future.

COMMUNITY TRUST AND RELATIONSHIPS

Austin is a place where leadership comes from the people. We believe in honoring the spirit and soul of Austin and creating opportunities for civic engagement that are easy, meaningful, and inclusive, and that lay a foundation for lasting relationships. Trust must be earned and through strengthening partnerships with the community, we will make more progress together to advance these six outcomes.

SD23 identifies the indicators of success in achieving the Equity and Affordability Goals as shown in Figure 7-34.

Figure 7-34: Excerpts from the City's Strategic Direction 2023 Concerning Equity - 2

INDICATORS:

A. Employment

Sample metric: Unemployment rate (segmented by key demographics such as race and age)

B. Income equality

Sample metric: Number and percentage of residents living below the poverty level

C. Cost of living compared to income

Sample metric: Percentage of households that are considered cost-burdened based on calculation of housing and transportation costs relative to income (utilities, child care, property tax, and health care costs to be added as data becomes available)

The cost burden of utilities is recognized in SD23. The proposed rates work to mitigate the cost burden on those who most need relief – low-income customers, who use more power on average. The proposed rates are consistent with SD23.

7.5 Rate-Making Principles

During the 2012 rate review, the City Council adopted a set of rate-making principles. This subsection describes how the proposed rate design complies to each principle.

1. **Founded on economic standards common to the electric utility industry.** Both the current and the proposed rate designs are based on a Cost of Service Study performed following industry-standard rate-making practices that are traditional within the industry.
2. **Be fair between customer classes.** Austin Energy is proposing that all classes move halfway to cost of service, which makes the proposed rate design fairer to customers. Additionally, customer groups within the residential rate class will experience charges that are better approximations for the costs Austin Energy incurs to serve them. The

proposed method of recovery for State of Texas facilities, school districts and military installations is more reasonable as compared with current practice.

3. **Ensure the long-run financial strength of the utility.** The current residential rate design is undermining Austin Energy's financial health, and the proposed rate design will stabilize revenues and restore financial health.
4. **Provide incentives for energy conservation, promote efficient use of resources, and encourage consumer investment in energy efficiency.** Because both the existing and proposed residential rate designs concentrate cost recovery in energy (or per kilowatt-hour) rates, both rate designs send strong conservation price signals to customers. However, base-rate costs on the system are largely fixed, and not variable or energy-based. So, there will continue to be some disconnect between cost causation and cost recovery, but the proposed rates are meaningfully better aligned.
5. **Maintain the affordability of electricity.** By lessening the bill impacts of energy consumption in the higher tiers, the proposed rate structure alleviates energy burdens for CAP customers, and for other customers who tend to consume more energy. Overall, Austin Energy's total bill for residential customers will remain among the lowest in Texas.
6. **Provide a discount to low-income customers.** For CAP customers, the proposed increase to the customer charge significantly increases the value of the waiver of the customer charge.

7. **Be as simple and understandable as practical.** Reducing the number of tiers for inside City residential customers is simpler. For commercial customers, combining the current Electric Delivery Charges with the Demand Charges also simplifies the rate structure.[50]
8. **Process should be transparent, including public involvement.** For the 2016 rate review, an open, transparent, and rigorous process was implemented that mimics the process before the PUCT. The 2022 rate review follows a similar process.
9. **Adhere to laws and regulations.** The proposed rate structure upholds the financial policies adopted by the City Council for Austin Energy and complies with all relevant statutes.
10. **Stable customer bills.** By increasing the customer charge and flattening the tiers, the proposed rate structure lessens the swing in the customer's bill from non-summer to summer months and increases the likelihood that Austin Energy may be able to delay the next base rate increase (all else equal) because increases in base-rate costs will be better aligned with increases in base revenues.

7.5.1 Weather-Based Volatility in Revenues

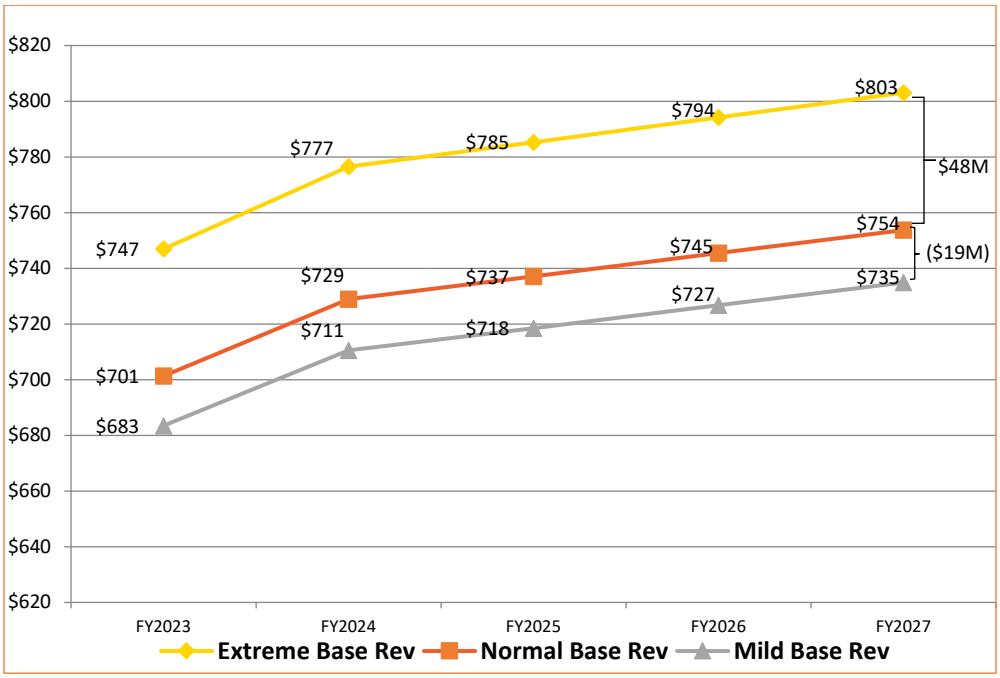
Under the current residential rate design, fixed customer costs and demand costs are included in the energy rates. One issue with including fixed costs in energy rates is that revenues under energy rates are volatile because they are subject to weather fluctuations. Under the

[50] Under the industry-standard rate design terminology followed by Austin Energy, a "demand charge" or "demand rate" is a charge or rate based on the rate at which electric energy is delivered to or by a system at a given instant during the billing cycle.

existing rate structure, Austin Energy will under-recover its costs if it experiences a mild summer, for example, and energy sales are lower than average.

Figure 7-35 shows the impact of weather on base rate revenues utilizing Austin Energy's FY 2023 – FY 2027 forecast developed for budget planning using FY 2022 estimates.

Figure 7-35: Forecasted Base-Rate Revenues (millions) Under Normal, Extreme, and Mild Weather, FY2023 to FY2027



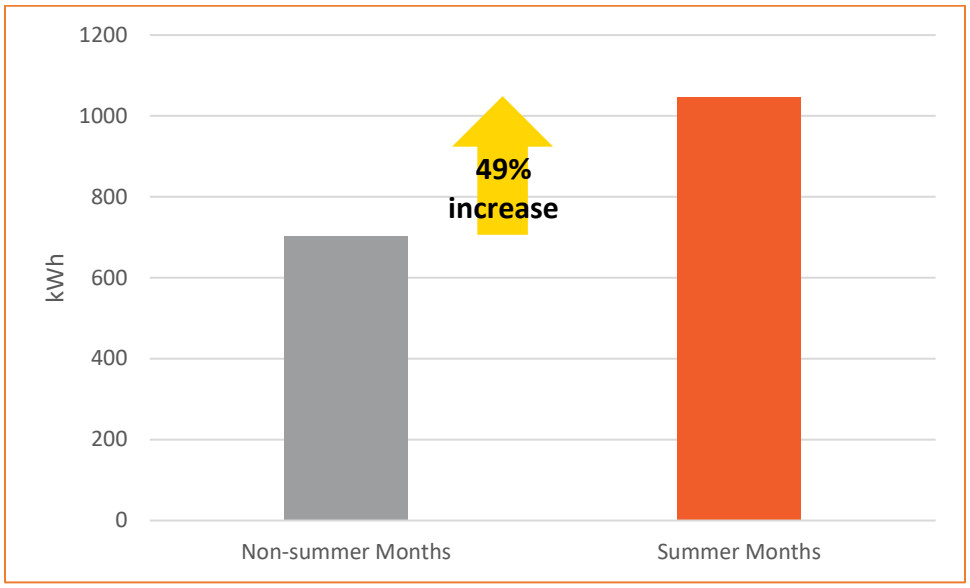
Under the current residential rate structure with the $10 customer charge, actual revenues can fall within an envelope that covers a range of almost $70 million above and below expected revenues. The proposed rate design reduces this variation by (1) increasing the customer charge, and (2) flattening the tiers, both of which lessen the susceptibility of base revenues to weather fluctuations. Currently, a mild summer can cause Austin Energy to meaningfully under-recover its costs because reduced energy consumption will increase the proportion of energy consumed in tiers 1 and 2 and decrease the proportion of energy consumed in tiers 4 and 5. A hotter than expected summer will have the opposite impact, resulting in more revenues than expected.

7.5.2 Seasonal Swing in the Bill

The decrease in the susceptibility of revenues to weather fluctuations can be observed directly by looking at what an average residential customer's summer and non-summer bills would look like under current and proposed rates. The proposed rate design will mitigate seasonal rate shock by decreasing volatility in electric charges from non-summer to summer.

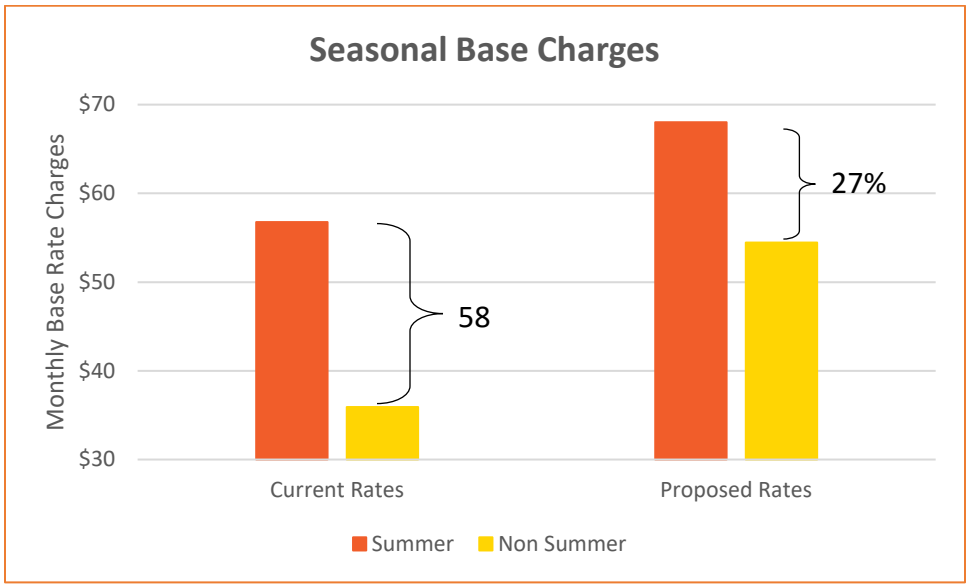
Air conditioning systems run hard during Austin's summers, consuming a lot of power to cool homes. Cooling load adds consumption to the customer's monthly bill. On average, a residential customer's consumption increases by 342 kWh per month during the summer months (June-September), which is a 49 percent increase (from 704 to 1,046 kWh).

Figure 7-36: Residential Average Monthly Consumption in Summer and Non-Summer



At the same time, higher levels of consumption during the summer occur in tiers 4 and 5, where rates are higher. Increased consumption coupled with higher pricing creates a situation where summer base charges are typically significantly higher for Austin Energy's residential customers as compared to non-summer base charges. In FY 2021, average residential base charges were $35.90 in the non-summer season, but $56.76 during the summer season, an increase of 58 percent. By flattening the tiers and increasing the customer charge, the proposed rate design mitigates this problem. As shown visually in Figure 7-37, under the proposed rates the average swing from non-summer to summer would fall to 27 percent, from $53.46 to $68.02. Note that under the proposal, the seasonal average percentage increase in base charges (27 percent) would be less than the seasonal average percentage increase in consumption (49 percent).

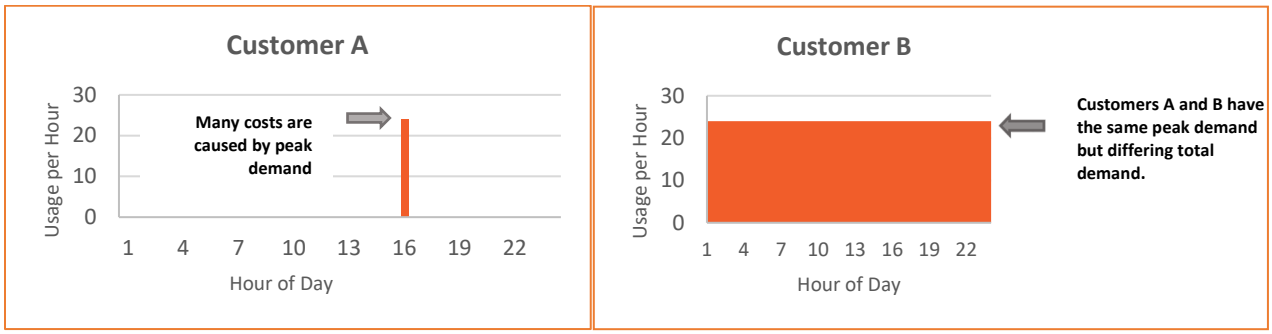
Figure 7-37: Seasonal Bill Comparison



7.6 Load Factor and Fairness

Austin Energy incurs many costs in serving residential customers that are primarily driven by peak demand, rather than by total energy. Some examples include the costs of the number and capacity of wires and the number and capacity of transformers. Such costs may be referred to as "capacity costs," since installing and maintaining the capacity to serve creates the cost. As an extreme hypothetical example to highlight this issue, if Customer A uses no energy in most hours of the day, but uses 24 kWh from 4pm to 5pm, then the utility may install poles, wires, and transformers to serve 24 kW at the peak, even though this infrastructure is only needed infrequently. Similarly, if a Customer B uses 24 kWh in each hour of the day, Customer B will use more energy overall, but the utility may install the same number of poles, wires, and transformers as was installed to serve Customer A, to create the capacity to serve the peak hourly demand of 24 kW.

Figure 7-38 : Hypothetical Example: Load Factor and Fairness



For residential customers, Austin Energy recovers such capacity costs, which arise from peak demand, through charges on total energy. Customers with flatter load profiles, like Customer B, will subsidize the capacity costs incurred by Austin Energy to serve customers with more peaked load profiles, like Customer A. In the extreme example here, Customers A and B have the same peak demand, 24 kW, and would each cause about 50% of total capacity costs. However, Customer B uses 24 times as much total energy as Customer A. Since Austin Energy recovers all capacity costs through energy charges, Customer B would pay for 24/25, or 96%, of all capacity costs. Customer A, on the other hand, would also cause about 50% of capacity costs, but would pay for only 4% of them.

Customers with flatter load profiles are said to have higher load factors, and, as the example above illustrates, if capacity costs are recovered through total energy charges, customers with higher load factors will subsidize capacity costs caused by customers with lower load factors. The proposed rate design mitigates this issue by increasing the customer charge and flattening the tiers.

The fairness and efficiency problem was expressly recognized by the PUCT in Docket No. 43695, the last fully litigated base rate proceeding for Southwestern Public Service Company. The PUCT found:

> FoF 341. Increasing the [customer] charge to the Residential Service class will reduce the amount of capacity costs caused by that class being paid by customers with higher load factors that use capacity more efficiently.

Austin Energy's proposed increase to the customer charge is consistent with the PUCT's decision in Docket No. 43695. See Table 10-A for a comparison of Austin Energy's residential customer charge to neighboring utilities' residential customer charges.

Fully addressing the fairness and efficiency issues that arise from setting energy rates to recover demand costs is a significant challenge in residential rate design. The flattening of the tiers prepares Austin Energy for a more equitable treatment to address this challenge in the future.

7.7 Load Size and Fairness

Under steeply inclined tiered energy rates, as customers consume more, they pay more per kWh. This is true no matter how much it costs Austin Energy to serve the customers or how efficiently they use the system, which represents a fairness issue with the current base rate structure. The proposed rates address this issue by lowering the rate differentials between tiers.

To illustrate this load-size problem, consider two hypothetical customers. One is a high-usage customer who puts 10 kW of demand on the system and consumes 3,000 kWh in a month. The customer's average demand is 4.1 kW, and his load factor is 41 percent (4.1 kW average demand divided by 10 kW peak demand). The second customer exhibits the same usage behavior but exactly one order of magnitude lower, putting a peak demand of 1 kW on the system, consuming 300 kWh in a month, with average demand at 0.41 kW, and the same load factor at 41 percent.

Both these customers cause the same level of capacity costs per unit of consumption because they have the same load factor and load shape. Put differently, both customers consume the same amount of energy per unit of peak demand (300 kWh per kW). However, under Austin Energy's steeply inclined energy rates, the high-usage customer will pay more per unit, just because his total consumption is higher, not due to any cost-based reason.

Table 7-C: Average Rate per kWh Billed to a High-Usage and a Low-Usage Residential Customer Under Current Rates

High Usage Customer		Low Usage Customer	
First 500 kWh	$14.01	All 300 kWh	$8.40
Next 500 kWh	$29.16		
Next 500 kWh	$39.07		
Next 1000 kWh	$93.14		
Final 500 kWh	$54.07		
Total	$229.45	Total	$8.40
Charge per kWh	**$0.076**	Charge per kWh	**$0.028**

Note:
Calculations excludes Customer Charge

As summarized in Table 7-C, the high-usage customer is being charged 171 percent more per kWh just because they consume more, even though Austin Energy's cost per kWh to serve these two customers is the same. The proposed rates address this fairness issue by flattening the tiers.

7.8 Increased Transparency

The proposed rate structure will support low-income customers and be more transparent. Reducing the energy burden on our most vulnerable customers is best addressed through targeted programs rather than rate structures, which can have unintended negative consequences for both the customer and Austin Energy.

In its base rates for residential customers, Austin Energy has a targeted program to assist vulnerable customers. For those who qualify for CAP, Austin Energy waives the customer charge and the CAP component of the CBC and offers a 10 percent discount on all energy-based charges. This is a direct and transparent way to provide bill assistance. Base rates are designed to recover costs; the CAP program is designed to assist vulnerable customers.

Austin Energy proposes that all the bill assistance for vulnerable customers be transparently provided under the CBC. The proposed rate design mitigates the provision of non-transparent bill assistance to low usage customers by flattening the tier structure. At the same time, the proposed increase to the customer charge will increase the value of the discount to the

CAP customer that results from the waiver of the customer charge, which also increases the transparent portion of the bill assistance.

7.8.1 Commercial and Industrial Base Rate Design

For non-residential customers, Austin Energy proposes the following general adjustments to the base rate design:

- Increasing fixed charges for revenue stability.
- Eliminating the billing-unit adjustment that currently benefits low-load factor commercial customers.
- Calculating the billing demand for Houses of Worship customers the same as all other commercial customers.
- Establishing consistency in recovery of discounts for State accounts and school districts accounts by assigning this cost responsibility to all non-lighting classes in proportion to cost of service.
- Combining the current Electric Delivery Charges with the Demand Charges.

Similar to residential customers, the proposed rates for non-residential customers generally reflect increased fixed charges (i.e., Customer Charge and Demand Charge) plus the elimination of the Delivery Charge. To accommodate the elimination of the Delivery Charge, the Demand Charge was correspondingly increased. The proposed rates also eliminate two rate accommodations under the existing rates.

First, Austin Energy proposes to eliminate the low-load factor floor for commercial customers in the Secondary Voltage ≥ 10 < 300 kW and Secondary Voltage ≥ 300 kW customer classes. Load factor is a measure of efficiency that is calculated by dividing average demand (kW) by peak demand (kW). Some customers place proportionally large demands on the system for short periods of time and, therefore, have low load factor compared with other customers in the customer class. The load-factor floor currently reduces the demand charges for these low-load factor customers such that they are not charged for demands that would result in a load factor

of less than 20 percent. This accommodation was primarily instituted to insulate some smaller commercial customers that were assessed demand charges for the first time because of the rates approved by City Council in the 2012 Rate Review. These customers had previously been in the smallest commercial customer class, where there are no demand charges. However, these customers have been assessed demand charges for over a decade now and have had ample time to adjust their operations or energy habits to become more efficient users of the electrical system. Thus, Austin Energy is proposing to remove the load-factor floor and charge all customers based on the demands they place on the system.

Second, Austin Energy currently makes an accommodation for Houses of Worship to only charge these customers for measured maximum demands on weekdays. All other commercial customers are billed for demands regardless of what day of the week their maximum demand might occur. Again, this was an accommodation that was put in place over a decade ago as a policy decision without any cost of service justification. As part of the 2016 rate review, Austin Energy committed to conducting a study to examine non-coincident peak usage of commercial customers, including House of Worship. The study is attached as Appendix E. Results of the study supports treating Houses of Worship customers just like other commercial customers.

7.8.2 Proposed Non-Residential Rates

The proposed base rates for all non-residential and non-lighting customers classes are summarized in Table 7-D through Table 7-K. Bill impacts and additional detail for each customer class can be found in Appendix C.

Table 7-D: Secondary Voltage < 10 kW Base Rates

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	18.00	18.00	35.00
Delivery Charge ($/kW)	-	-	-
Demand Charge ($/kW)	-	-	-
Energy Charge ($/kWh)	0.04802	0.04802	0.03073

Table 7-E: Secondary Voltage ≥ 10 < 300 kW Base Rates

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	27.50	27.50	55.00
Delivery Charge ($/kW)	4.50	4.50	-
Demand Charge ($/kW)	4.19	4.19	9.00
Energy Charge ($/kWh)	0.02421	0.02356	0.01677

Table 7-F: Secondary Voltage ≥ 300 kW Base Rates

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	71.50	71.50	275.00
Delivery Charge ($/kW)	4.50	4.50	-
Demand Charge ($/kW)	6.40	6.40	11.50
Energy Charge ($/kWh)	0.01955	0.01902	0.01641

Table 7-G: Primary Voltage < 3 MW Base Rates

Components	Current		Proposed
	Inside	Outside	All Customers
Customer Charge ($/month)	275.00	275.00	300.00
Delivery Charge ($/kW)	4.50	4.50	-
Demand Charge ($/kW)	7.00	7.00	11.50
Energy Charge ($/kWh)	0.00053	0.00052	0.00366

Table 7-H: Primary Voltage ≥ 3 < 20 MW Base Rates

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	2,200.00	2,200.00	2,500.00
Delivery Charge ($/kW)	4.50	4.50	-
Demand Charge ($/kW)	9.17	9.17	14.00
Energy Charge ($/kWh)	0.00052	0.00051	0.00175

Table 7-I: Primary Voltage ≥ 20 MW @ 85% aLF Base Rates

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	11,000.00	11,000.00	20,000.00
Delivery Charge ($/kW)	4.50	4.50	-
Demand Charge ($/kW)	10.20	10.20	16.33
Energy Charge ($/kWh)	-	-	-

Table 7-J: Transmission Voltage

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	2,750.00	2,750.00	3,500.00
Delivery Charge ($/kW)	-	-	-
Demand Charge ($/kW)	12.00	12.00	13.00
Energy Charge ($/kWh)	0.00500	0.00500	0.00570

Table 7-K: Transmission Voltage ≥ 20 MW @ 85% aLF Base Rates

Components	Current		Proposed
	Inside	*Outside*	*All Customers*
Customer Charge ($/month)	21,120.00	21,120.00	20,000.00
Delivery Charge ($/kW)	-	-	-
Demand Charge ($/kW)	11.15	11.15	10.71
Energy Charge ($/kWh)	-	-	-

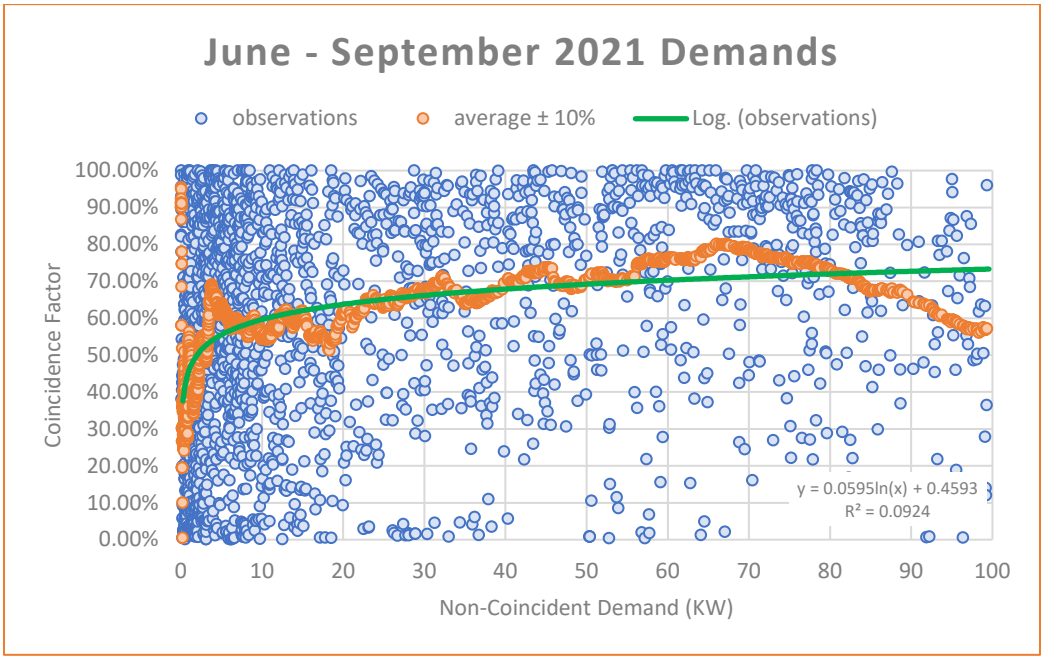
7.8.3 Load Size Threshold for the S1 and S2 Classes

During the November 16, 2021, meeting of the Austin Energy Electric Utility Oversight Committee, Austin Energy committed to providing an updated analysis supporting the load threshold between the first two secondary voltage commercial customer classes, which currently stands at 10 kW.

Customers whose peak demand equals or exceeds 10 kW are classified as Secondary Voltage ≥ 10 < 300 kW (the "S2" class), and customers whose peak demand is less than 10 kW are classified as Secondary Voltage < 10 kW ("S1" class).

Austin Energy performed an updated analysis for one of the factors used to establish the current breakpoint using load data from FY 2021. The analysis uses a scatter plot to map the coincidence factors of secondary voltage non-residential customers (y-axis in chart) and different load sizes (x-axis in chart). The results of the scatter plot can be seen in Figure 7-39.

Figure 7-39: Non-Residential Secondary Voltage Customer NCP Load Level and Coincidence Factor



Customers at each load size exhibit different levels of coincidence with the system peak, which can be seen by observing the orange dots in the Figure 7-39. The blue dots show the degree of dispersion of coincidence factors around the mean coincidence factor at a given load size. Similar to the analysis conducted in 2015 on this issue, there is a significant amount of diversity in coincidence factors (blue dots) from 0kW to 10kW, which suggests the current threshold between classes (aka, breakpoint) at 10kW is reasonable. However, where there had also been a notable increase in average coincidence factors (orange dots) after 10kW in the 2015 analysis, the updated analysis does not have the same obvious increase in coincidence above 10kW.

On balance, the updated analysis does not conclusively suggest a change in the breakpoint is warranted. Austin Energy will monitor load profiles from the 10kW to 20kW group

to determine if a change in the breakpoint between the first and second secondary voltage customer classes is warranted at some point. Austin Energy would want to see a persistent defined shift in customer loads before adjusting the breakpoint – especially given the period under review in this update may still reflect COVID impacts (which may be transitory). Therefore, Austin Energy does not propose any change to the S1/S2 breakpoint in this review.

7.8.4 Changes to Discounts

The discounts provided to CAP customers are recovered from all customers via a pass-through charge within the CBC. This will not change under Austin Energy's proposal. This will be done by Austin Energy outside of this base rate review as part of the budget process.

However, the discounts offered to State of Texas facilities, local school districts, and military facilities are currently recovered from within the customer class in which these customers are assigned. Thus, if a commercial customer happens to be in the same customer class as a significant number of State of Texas facilities, local school districts, and military facilities, their base rates must be higher to fund the discounts, representing an intra-class subsidy. Austin Energy is proposing to allocate the responsibility to recover the discounts to State of Texas facilities, local school districts, and military facilities across all non-lighting customers based on each customer class's share of the overall base cost of service. This spreads the responsibility of providing these discounts to all non-lighting customers. This policy is reflected in the proposed base rates for each customer class.

7.9 Proposed Tariff

For a clean copy of the proposed Tariff, *see* Appendix F.

7.10 Conclusions

In addition to providing Austin Energy with the revenue it needs to ensure its financial stability, the proposed base rates help to reduce the misalignment between fixed cost incurrence and fixed cost recovery by increasing fixed charges and restructuring the residential customer class base rates. This also recognizes the significant shift in energy consumption by residential

customers since the FY 2009 Test Year used for the 2012 Rate Review, which instituted the current five-tier residential rate structure. The proposed base rates also bring each customer class closer to their identified cost of service. Finally, the proposed base rate adjustments make the base rates more equitable and are consistent with Austin Energy's goals and objectives, including gradualism.

8 CUSTOMER BILL IMPACTS

The bill impacts for each customer class are shown in Schedule H of Appendix C. However, given the proposed changes in rate structure, the bill impacts for the residential customer class are the focus in this chapter. Table 8-A through Table 8-D show the average bill impacts for residential customers depending on whether they are (or are not) CAP participants or live inside or outside the City limits. Note: these bills are calculated based on base rates as well as all pass-through charges. The pass-through charges are reflective of FY 2022 for all comparisons. Figure 8-1 and Figure 8-2 graphically show comparisons of the average cost per kWh for the current rates, proposed rates, and the cost of service. As illustrated in these graphs, the residential customers that use very little energy are currently significantly below cost of service and the proposed base rates bring all customers closer to cost of service. Table 8-B and Table 8-D also show the value of the CAP discounts for these customers.

Table 8-A: Bill Impacts for Inside City Limits Residential Customers Not Enrolled in CAP

Energy (kWh) per Month	Existing				Cost of Service			Proposed		
	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change ($)	Change (%)	Avg. Bill Amount	Change ($)	Change (%)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
0 (kWh)	0	0.0%	0.0%	$ 10.00	$ 45.90	$ 35.90	359.00%	$ 25.00	$ 15.00	150.00%
1 - 250 (kWh)	676,874	14.9%	14.9%	$ 19.25	$ 54.53	$ 35.28	183.27%	$ 35.51	$ 16.26	84.47%
251 - 500 (kWh)	1,168,559	25.7%	40.6%	$ 37.75	$ 71.80	$ 34.05	90.20%	$ 56.91	$ 19.16	50.75%
501 - 750 (kWh)	1,001,436	22.0%	62.6%	$ 60.04	$ 89.07	$ 29.03	48.35%	$ 79.19	$ 19.15	31.90%
751 - 1000 (kWh)	665,866	14.6%	77.2%	$ 86.12	$ 106.34	$ 20.22	23.48%	$ 101.46	$ 15.34	17.81%
1001 - 1250 (kWh)	410,554	9.0%	86.3%	$ 114.67	$ 123.61	$ 8.94	7.80%	$ 123.73	$ 9.06	7.90%
1251 - 1500 (kWh)	245,697	5.4%	91.7%	$ 145.70	$ 140.87	$ (4.83)	-3.32%	$ 146.88	$ 1.18	0.81%
1501 - 1750 (kWh)	144,511	3.2%	94.8%	$ 178.61	$ 158.14	$ (20.47)	-11.46%	$ 170.41	$ (8.20)	-4.59%
1751 - 2000 (kWh)	85,178	1.9%	96.7%	$ 213.39	$ 175.41	$ (37.98)	-17.80%	$ 193.93	$ (19.46)	-9.12%
2001 - 2500 (kWh)	83,209	1.8%	98.5%	$ 265.57	$ 201.31	$ (64.26)	-24.20%	$ 229.22	$ (36.35)	-13.69%
2501 - 3000 (kWh)	32,774	0.7%	99.3%	$ 338.88	$ 235.85	$ (103.03)	-30.40%	$ 276.27	$ (62.61)	-18.48%
3001 - 3500 (kWh)	14,741	0.3%	99.6%	$ 415.95	$ 270.38	$ (145.57)	-35.00%	$ 323.32	$ (92.63)	-22.27%
3501 - 4000 (kWh)	7,406	0.2%	99.8%	$ 493.01	$ 304.92	$ (188.09)	-38.15%	$ 370.36	$ (122.65)	-24.88%
4001 and Above (kWh)	11,235	0.2%	100.0%	$ 531.55	$ 322.18	$ (209.37)	-39.39%	$ 393.89	$ (137.66)	-25.90%

Table 8-B: Bill Impacts for Inside City Limits Residential Customers Enrolled in CAP

Energy (kWh) per Month	Existing				Cost of Service			Proposed				
	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change ($)	Change (%)	Avg. Bill Amount	Change ($)	Change (%)	Total CAP Discount	Total CAP Discount %
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
0 (kWh)	0	0.0%	0.0%	$ -	$ 45.90	$ 45.90	0.00%	$ -	$ -	0.00%	$ 25.00	100%
1 - 250 (kWh)	25,224	7.5%	7.5%	$ 8.15	$ 54.53	$ 46.38	569.08%	$ 9.23	$ 1.08	13.25%	$ 26.28	74%
251 - 500 (kWh)	68,756	20.5%	28.0%	$ 24.46	$ 71.80	$ 47.34	193.54%	$ 28.02	$ 3.56	14.55%	$ 28.89	51%
501 - 750 (kWh)	75,001	22.4%	50.4%	$ 44.17	$ 89.07	$ 44.90	101.65%	$ 47.59	$ 3.42	7.74%	$ 31.60	40%
751 - 1000 (kWh)	60,199	18.0%	68.4%	$ 67.29	$ 106.34	$ 39.05	58.03%	$ 67.17	$ (0.12)	-0.18%	$ 34.29	34%
1001 - 1250 (kWh)	41,826	12.5%	80.9%	$ 92.64	$ 123.61	$ 30.97	33.43%	$ 86.75	$ (5.89)	-6.36%	$ 36.98	30%
1251 - 1500 (kWh)	26,935	8.0%	88.9%	$ 120.23	$ 140.87	$ 20.64	17.17%	$ 107.11	$ (13.12)	-10.91%	$ 39.77	27%
1501 - 1750 (kWh)	16,225	4.8%	93.7%	$ 149.50	$ 158.14	$ 8.64	5.78%	$ 127.81	$ (21.69)	-14.51%	$ 42.60	25%
1751 - 2000 (kWh)	9,244	2.8%	96.5%	$ 180.46	$ 175.41	$ (5.05)	-2.80%	$ 148.52	$ (31.94)	-17.70%	$ 45.41	23%
2001 - 2500 (kWh)	8,186	2.4%	98.9%	$ 226.89	$ 201.31	$ (25.58)	-11.27%	$ 179.57	$ (47.32)	-20.86%	$ 49.65	22%
2501 - 3000 (kWh)	2,435	0.7%	99.7%	$ 292.18	$ 235.85	$ (56.33)	-19.28%	$ 220.97	$ (71.21)	-24.37%	$ 55.30	20%
3001 - 3500 (kWh)	720	0.2%	99.9%	$ 360.85	$ 270.38	$ (90.47)	-25.07%	$ 262.38	$ (98.47)	-27.29%	$ 60.94	19%
3501 - 4000 (kWh)	219	0.1%	100.0%	$ 429.51	$ 304.92	$ (124.59)	-29.01%	$ 303.78	$ (125.73)	-29.27%	$ 66.58	18%
4001 and Above (kWh)	153	0.0%	100.0%	$ 463.85	$ 322.18	$ (141.67)	-30.54%	$ 324.49	$ (139.36)	-30.04%	$ 69.40	18%

Table 8-C: Bill Impacts for Residential Outside City Limits Residential Customers Not Enrolled in CAP

Energy (kWh) per Month	Existing				Cost of Service			Proposed		
	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change ($)	Change (%)	Avg. Bill Amount	Change ($)	Change (%)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
0 (kWh)	0	0.0%	0.0%	$ 10.00	$ 45.90	$ 35.90	359.00%	$ 25.00	$ 15.00	150.00%
1 - 250 (kWh)	42,831	5.9%	5.9%	$ 20.16	$ 54.53	$ 34.37	170.49%	$ 35.36	$ 15.20	75.40%
251 - 500 (kWh)	92,277	12.8%	18.7%	$ 40.48	$ 71.80	$ 31.32	77.37%	$ 56.45	$ 15.97	39.45%
501 - 750 (kWh)	112,695	15.6%	34.4%	$ 63.17	$ 89.07	$ 25.90	41.00%	$ 78.41	$ 15.24	24.13%
751 - 1000 (kWh)	100,457	13.9%	48.3%	$ 88.24	$ 106.34	$ 18.10	20.51%	$ 100.38	$ 12.14	13.76%
1001 - 1250 (kWh)	82,329	11.4%	59.7%	$ 116.14	$ 123.61	$ 7.47	6.43%	$ 122.34	$ 6.20	5.34%
1251 - 1500 (kWh)	65,140	9.0%	68.8%	$ 146.88	$ 140.87	$ (6.01)	-4.09%	$ 145.18	$ (1.70)	-1.16%
1501 - 1750 (kWh)	49,525	6.9%	75.7%	$ 177.61	$ 158.14	$ (19.47)	-10.96%	$ 168.39	$ (9.22)	-5.19%
1751 - 2000 (kWh)	37,731	5.2%	80.9%	$ 208.35	$ 175.41	$ (32.94)	-15.81%	$ 191.61	$ (16.74)	-8.03%
2001 - 2500 (kWh)	50,921	7.1%	88.0%	$ 254.46	$ 201.31	$ (53.15)	-20.89%	$ 226.43	$ (28.03)	-11.02%
2501 - 3000 (kWh)	30,808	4.3%	92.2%	$ 315.93	$ 235.85	$ (80.08)	-25.35%	$ 272.86	$ (43.07)	-13.63%
3001 - 3500 (kWh)	19,036	2.6%	94.9%	$ 377.41	$ 270.38	$ (107.03)	-28.36%	$ 319.29	$ (58.12)	-15.40%
3501 - 4000 (kWh)	12,195	1.7%	96.6%	$ 438.88	$ 304.92	$ (133.96)	-30.52%	$ 365.71	$ (73.17)	-16.67%
4001 and Above (kWh)	24,775	3.4%	100.0%	$ 469.62	$ 322.18	$ (147.44)	-31.40%	$ 388.93	$ (80.69)	-17.18%

Table 8-D: Bill Impacts for Outside City Limits Residential Customers Enrolled in CAP

Energy (kWh) per Month	Existing				Cost of Service			Proposed				
	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change ($)	Change (%)	Avg. Bill Amount	Change ($)	Change (%)	Total CAP Discount	Total CAP Discount %
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	M
0 (kWh)	0	0.0%	0.0%	$ -	$ 45.90	$ 45.90	0.00%	$ -	$ -	0.00%	$ 25.00	100%
1 - 250 (kWh)	1,117	2.3%	2.3%	$ 9.02	$ 54.53	$ 45.51	504.55%	$ 9.09	$ 0.07	0.78%	$ 26.27	74%
251 - 500 (kWh)	4,481	9.1%	11.3%	$ 27.07	$ 71.80	$ 44.73	165.24%	$ 27.60	$ 0.53	1.96%	$ 28.85	51%
501 - 750 (kWh)	7,548	15.3%	26.6%	$ 47.26	$ 89.07	$ 41.81	88.47%	$ 46.90	$ (0.36)	-0.76%	$ 31.51	40%
751 - 1000 (kWh)	8,560	17.3%	43.9%	$ 69.58	$ 106.34	$ 36.76	52.83%	$ 66.19	$ (3.39)	-4.87%	$ 34.19	34%
1001 - 1250 (kWh)	8,073	16.3%	60.3%	$ 94.45	$ 123.61	$ 29.16	30.87%	$ 85.49	$ (8.96)	-9.49%	$ 36.85	30%
1251 - 1500 (kWh)	6,698	13.6%	73.8%	$ 121.88	$ 140.87	$ 18.99	15.58%	$ 105.58	$ (16.30)	-13.37%	$ 39.60	27%
1501 - 1750 (kWh)	4,738	9.6%	83.4%	$ 149.30	$ 158.14	$ 8.84	5.92%	$ 126.00	$ (23.30)	-15.61%	$ 42.39	25%
1751 - 2000 (kWh)	3,019	6.1%	89.5%	$ 176.73	$ 175.41	$ (1.32)	-0.75%	$ 146.42	$ (30.31)	-17.15%	$ 45.19	24%
2001 - 2500 (kWh)	3,207	6.5%	96.0%	$ 217.87	$ 201.31	$ (16.56)	-7.60%	$ 177.06	$ (40.81)	-18.73%	$ 49.37	22%
2501 - 3000 (kWh)	1,177	2.4%	98.4%	$ 272.72	$ 235.85	$ (36.87)	-13.52%	$ 217.91	$ (54.81)	-20.10%	$ 54.95	20%
3001 - 3500 (kWh)	448	0.9%	99.3%	$ 327.57	$ 270.38	$ (57.19)	-17.46%	$ 258.75	$ (68.82)	-21.01%	$ 60.54	19%
3501 - 4000 (kWh)	174	0.4%	99.7%	$ 382.42	$ 304.92	$ (77.50)	-20.27%	$ 299.60	$ (82.82)	-21.66%	$ 66.11	18%
4001 and Above (kWh)	165	0.3%	100.0%	$ 409.84	$ 322.18	$ (87.66)	-21.39%	$ 320.02	$ (89.82)	-21.92%	$ 68.91	18%

Figure 8-1 Residential Inside City Limits Average Rates Compared with Cost of Service

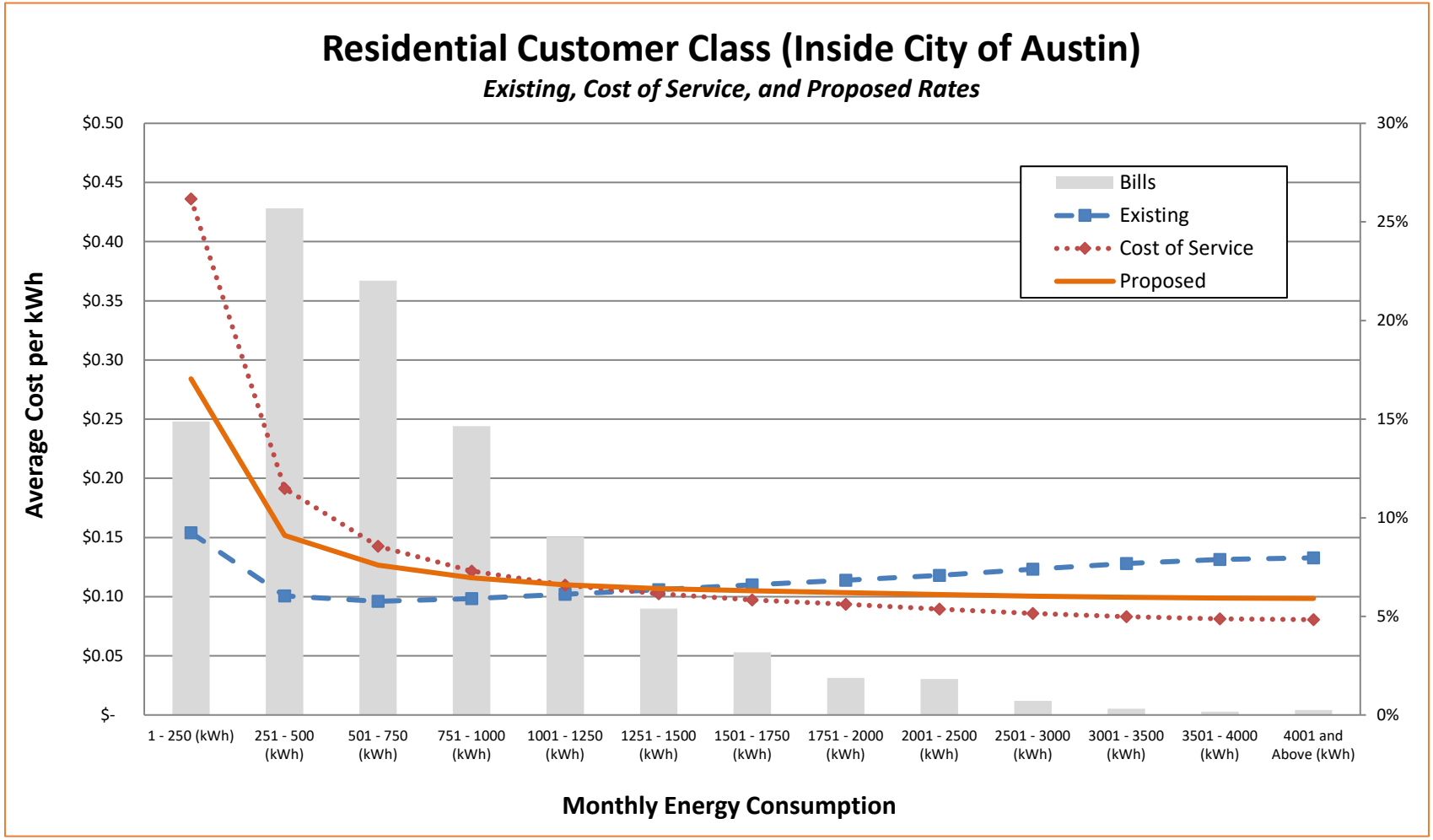
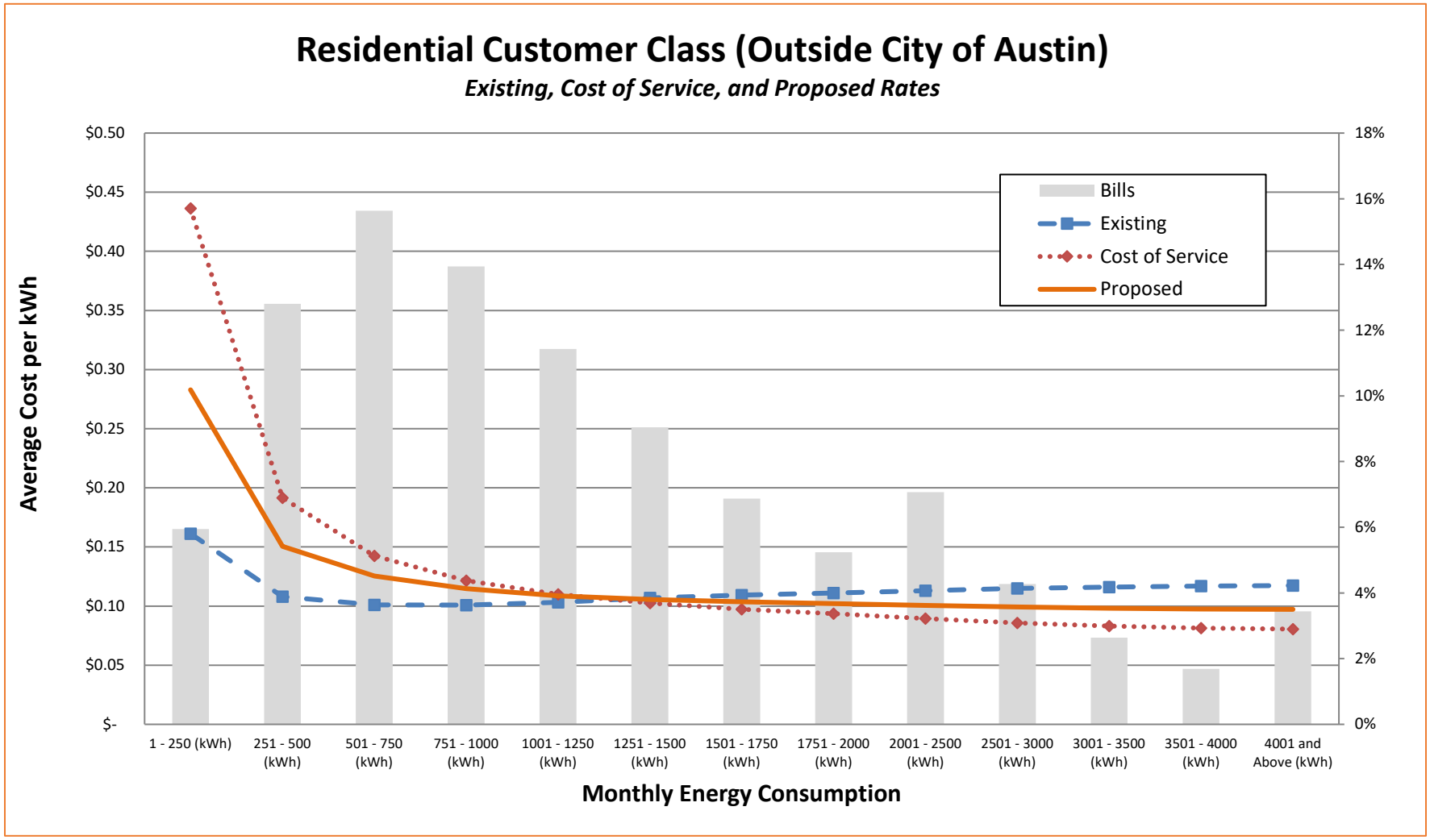


Figure 8-2 Residential Outside City Limits Average Rates Compared with Cost of Service



9 VALUE OF SOLAR

9.1 Background and Approach

The VoS is the rate at which Austin Energy credits residential and commercial customers with behind-the-meter solar generation systems for the energy produced. Each monthly bill includes a charge for the total energy usage of their home or business and a solar credit for the energy their system generated at the applicable VoS rate. Solar credits are only applicable to the electric bill and cannot be used to offset other City charges. If the solar credit exceeds the electric portion of the bill, the remaining credit rolls over to the next month for as long as the account remains open.

The historical methodology used to determine the VoS rate has been future-looking, calculated based on marginal cost avoidance, and included an environmental adder in addition to avoided costs to the utility. The VoS includes three distinct values, shown in Table 9-A that are assigned based on customer class and the capacity of the solar energy system: non-demand (residential and small commercial customers), demand customers with behind-the-meter solar generation systems less than 1,000 kilowatt – alternating current (kW-ac), and demand customers with behind-the-meter solar generation systems greater than or equal to 1,000 kW-ac.

Table 9-A: Value of Solar Rate Using Historical Methodology

Customer Type	Assessment 2018 ($/kWh)	Assessment 2022 ($/kWh)
Residential and Commercial Non-Demand	$0.097	$0.095
Commercial Demand Solar capacity < 1,000 kW-ac	$0.067	$0.080
Commercial Demand Solar capacity ≥ 1,000 kW-ac	$0.047	$0.059

The methodology by which Austin Energy has calculated its VoS credit has evolved over time. Most recently each of the three customer class values were tied back to the five primary components outlined in Table 9-B. These five components include anticipated economic benefits

realized from the solar production within the Austin Energy Load Zone in the ERCOT market, and additional value in consideration of environmental benefits to society.

Table 9-B shows that the 2018 methodology differed slightly between customer types. For example, the non-demand (residential and small commercial) VoS rate calculation retained Power Plant O&M Value and Generation Capacity Value as a holdover from the initial VoS methodology. For demand customers with ≥ 1,000 kW-ac solar capacity, the Transmission and Distribution Value was omitted as these systems typically do not reduce Austin Energy's transmission cost of service due to ERCOT's registered distributed generation metering, reporting, and cost allocation protocols.

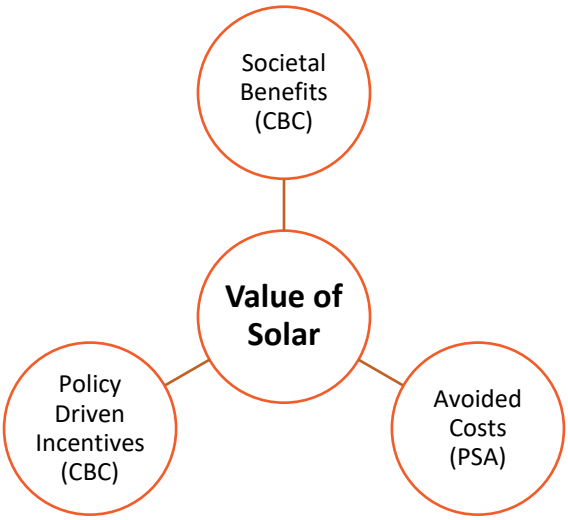
Table 9-B: Components of Austin Energy's VoS Credit Methodology and Application by Customer Type (Historical Methodology)

Value of Solar Components	Energy Value	Power Plant O&M Value	Generation Capacity Value	Transmission and Distribution Value	Environmental Value
Definition	Avoided cost of fuel to meet electric loads as well as transmission and distribution losses, based on the solar production profile.	Avoided cost associated with natural gas plant operations and maintenance by meeting peak load through customer-sited renewables.	Avoided cost of capital by meeting peak load through customer-sited renewable resource.	Savings in transmission costs from peak load reduction by local renewable resources, and savings or costs from capital investments in the distribution grid.	Avoided emissions cost to comply with local policy objectives.
Non-Demand (Residential and Small Commercial)	✓	✓	✓	✓	✓
Demand – Solar capacity < 1,000 kW-ac	✓			✓	✓
Demand – Solar capacity ≥ 1,000 kW-ac	✓				✓

9.2 Proposed Approach

The goal of the new methodology is to promote transparency by making clear delineations within the VoS rate and to align the justifications with the most appropriate rate mechanisms. Austin Energy proposes to accomplish this by separating the VoS into three pillars: avoided costs, societal benefits, and policy driven incentives, and appropriately aligning cost recovery as illustrated in Figure 9-1.

Figure 9-1: Components of Value of Solar



Note: These three component pillars are not expected to be equally weighted/valuable.

Austin Energy will conduct an annual assessment of each pillar to ensure the prevailing rates are consistent with market conditions, environmental reports, and policy objectives. Austin Energy will hold a public meeting with each reassessment, present the findings to EUC and RMC, and seek City Council approval prior to implementation.

9.3 Avoided Costs

9.3.1 Calculation Methodology

Austin Energy proposes to calculate the Avoided Costs with an approach that is inherently focused on the embedded costs that can be avoided by behind-the-meter solar generation

systems. Embedded cost analyses are commonly employed for cost of service studies to ensure the utility recovers its existing costs, and equitably attributes costs and benefits. This avoided cost value is composed of the following three components:

1. **ERCOT Energy Savings** – This element is based on the weighted average price for energy at the time of PV generation and is calculated as the sum of the Austin Energy Node (AEN) day-ahead price for each hour in the year multiplied by the PV generation for that same hour divided by the total PV generation, as shown in this formula.

$$Ercot\ Energy\ Savings = \frac{(\Sigma\ (\text{AEN}) * (\text{Hourly PV Generation}))}{(Total\ Annual\ PV\ Generation)}$$

2. **Transmission Savings** – This component is based on average PV generation during the ERCOT Four Coincident Peak (4CP) periods multiplied by the ERCOT postage stamp rate (the sum of the individual wholesale transmission service charges billed by each transmission service provider in ERCOT) divided by the total PV generation, as shown in this formula.

$$Transmission\ Savings = \frac{(Average\ PV\ Generation\ during\ ERCOT\ 4CP) * (\text{Postage Stamp Rate})}{(Total\ Annual\ PV\ Generation)}$$

3. **Ancillary Service (AS) Savings** – This component is based on the weighted average price for AS at the time of PV generation. ERCOT has four ancillary service products currently that support the transmission of energy to loads and the reliable operation of the bulk electric system. These four products are Regulation Service – Up (REG UP), Regulation Service – Down (REG DOWN), Responsive Reserve Service (RRS), and Non-spinning Reserve Service (NSRS). The Ancillary Service Savings is calculated as the sum of the Scaled AS Price (the sum of the four different ancillary

service products in each hour scaled to its relevant proportion with overall ERCOT energy load) for each hour multiplied by the PV generation for that same hour divided by the total PV generation, as shown in this formula.

$$Ancillary\ Service\ Price = \frac{(\Sigma(\text{Scaled AS Price}) * (Hourly\ PV\ Generation))}{(Total\ Annual\ PV\ Generation)}$$

All components are adjusted for estimated line losses (currently assumed to be 5.14 percent for the Austin Energy secondary voltage system). As with the current VoS credit, the Transmission Savings component would not be applicable to PV systems with a capacity ≥ 1,000 kW-ac.

The AEN Price is based on the day-ahead wholesale energy prices obtained from ERCOT. ERCOT also supplies the ancillary service prices and volumes as well as the times for the ERCOT coincident peaks. The ERCOT postage stamp rate is obtained from the relevant Public Utility Commission of Texas docket[51].

As illustrated in Table 9-C, the proposed approach has two classes: less than (<) 1,000 kW-ac and greater than or equal to (≥) 1,000 kW-ac. Systems greater than or equal to 1,000 kW-ac do not avoid transmission costs due to ERCOT rules.

[51] For more information about the ERCOT market, visit http://ercot.com/mktrules/guides

Table 9-C: Estimated VoS Credit Based on Cost Avoidance FY2020 and FY2021

Component	FY2020 Avoided Cost ($/kWh)		FY2021 Avoided Costs ($/kWh)	
	< 1,000 kW-ac	≥ 1,000 kW-ac	< 1,000 kW-ac	≥ 1,000 kW-ac
ERCOT Energy Price	$0.0367	$0.0367	$0.0467	$0.0467
Transmission Savings	$0.0250	$ -	$0.0267	$ -
Ancillary Service Price	$0.0015	$0.0015	$0.0027	$0.0027
Avoided Costs	$0.0632	$0.0382	$0.0761	$0.0494

Note:
Values have been adjusted for line losses at 5.14%

This proposed embedded Avoided Costs methodology bases the value components on the past fiscal year as opposed to the historical methodology that looked into the distant future. The proposed methodology, therefore, more accurately reflects the actual, realized value of distributed generation. Austin Energy proposes to reevaluate the Avoided Costs annually, as we do for the PSA, based on actual market values in ERCOT. The annually assessed value would go into effect for all customers with behind-the-meter solar generation systems the following year. As demonstrated in Table 9-C, there can be significant variation in the value between years. With the next VoS analysis, if needed, Austin Energy may propose an approach that will help to smooth out the potential volatility of annual changes in the values.

9.3.2 Recovery Method

This pillar of the VoS will be calculated based on the ERCOT Energy Price, Transmission Savings, and Ancillary Service Price. The PSA charge recovers the net costs of the kilowatt-hours (kWh) used by customers including the cost of electricity purchased from the grid and any net revenues (or losses) experienced as Austin Energy produces and sells power to the grid. Since Austin Energy is crediting customers with behind-the-meter solar generation systems for their renewable energy contribution, the Avoided Costs will be recovered through the PSA.

9.4 Societal Benefits

9.4.1 Background

In February 2021, the Interagency Working Group (IWG), a group of several federal departments that includes the U.S. Department of Energy and the U.S. Environmental Protection Agency, released Technical Support Document: Social Cost of Carbon, Methane, and Nitrous Oxide Interim Estimates under Executive Order 13990. Federal agencies began regularly incorporating the social cost of carbon (SC-CO2) estimates into benefit-cost analyses in 2008. Austin Energy proposes a similar approach to determining the Societal Benefits value that avoiding a kWh on the ERCOT grid captures.

9.4.2 Calculation

To calculate the Societal Benefit value moving forward, Austin Energy proposes to reference the SC-CO2 average value at a 3 percent discount rate. The year that the rate will go into effect will be the Emissions Year referenced in Table 9-D and will be used to determine the value per metric ton of CO2. That value is then multiplied by the amount of CO2 avoided according to the U.S. Energy Information Administration's Texas specific State Electric Profiles report.

Table 9-D: Annual SC-CO2, 2020 – 2025 (in 2020 dollars per metric ton of CO2)[1]

Emissions Year	$/metric ton of CO2[2]
2020	51
2021	52
2022	53
2023	**54**
2024	55
2025	56

Notes:
1. Table values are derived from Table A-1 in Technical Support Document: Social Cost of Carbon, Methane, and Nitrous Oxide Interim Estimates under Executive Order 13990
2. 3% Discount Rate (year-over-year)

Societal Benefit – This component is calculated by multiplying the emission year dollar per metric ton of CO2 (from Technical Support Document: Social Cost of Carbon, Methane, and Nitrous Oxide Interim Estimates under Executive Order 13990) by the prevailing CO2 metric tons per kWh (from the U.S. Energy Information Administration's Texas specific State Electric Profiles report, using the CO2 lbs/MWh emissions statistic).

$$Societal\ Benefit = (Emission\ Year\ \$/Metric\ ton\ CO2 * Prevailing\ Metric\ ton\ CO2/kWh)$$

For example, when evaluating the VoS to be implemented for FY 2023, the Emission Year 2023 in Table 9-D will be used. The value per metric ton of CO2 for Emissions Year 2023 is $54. The U.S. Energy Information Administration's Texas specific State Electric Profiles report indicates that CO2 lbs./MWh is 941. There are 2204.62 pounds in a metric ton. This calculation results in a Societal Benefit value of $0.0230/kWh.

9.4.3 Recovery Method

While the entire VoS including environmental benefits was historically recovered through the PSA, the Societal Benefit value does not represent an avoided cost to the utility, so this cost will be recovered though the CBC moving forward.[52] The annually assessed value would go into

[52] The CBC is not proposed to be changed in this base rate review.

effect for all customers with behind-the-meter solar generation systems the following year as approved by City Council.

9.5 Policy Driven Incentives

9.5.1 Background

The Austin Energy Resource, Generation and Climate Protection Plan to 2030 directs Austin Energy to achieve a total of 375 MW of local solar capacity by the end of 2030, of which 200 MW will be customer sited.[53] Austin Energy is currently just over halfway to our 2030 target of 200 MW customer sited goal. Austin Energy has demonstrated that incentives for solar energy are an effective way to encourage adoption and drive local solar market development and clean energy jobs. Therefore, Austin Energy proposes to collaborate with the community to identify an equitable approach where in Austin Energy retires the current Residential Solar Education Program and the Commercial PBI program and replace them with an incentive adder as the third pillar of the VoS as part of the next VoS adjustment to be implemented in FY 2024. Also, through this community engagement process, Austin Energy will explore a Solar Standard Offer that could add capacity to the Community Solar Program.

This proposed incentive adder will be administered in the format commonly known as a Performance-Based Incentive (PBI). The PBI will have two offerings:

[53] Available at: https://austinenergy.com/wcm/connect/6dd1c1c7-77e4-43e4-8789-838eb9f0790d/gen-res-climate-prot-plan-2030.pdf?MOD=AJPERES&CVID=n85G1po

- The residential offering will include a 20-year PBI to align with common residential solar loan terms. This will help to enable cash flow neutral scenarios where the customer's bill savings are roughly equal to their loan payments.
- Commercial PBIs will feature a higher PBI value over a shorter time period, increasing the internal rate of return (IRR) to drive commercial solar adoption. This is similar to the PBI incentive format currently offered.

Once in place, customers who adopt solar will be locked into the prevailing PBI based on their customer class. In contrast with the other pillars of the VoS that are subject to change, the PBI will not fluctuate. This will offer an element of stability for customers with behind-the-meter solar generation systems. At the end of the PBI term, VoS customers will continue to receive the Avoided Costs and Societal Benefit values.

Calculation

Examples of factors that impact the rate and incentive changes for this pillar of the VoS are the availability and rate of Federal Tax Credits, payback period, adjusted value of the other two VoS components, capacity remaining to achieve goals, and time remaining to achieve goals. The PBI will no longer be offered to new solar adopters once the policy goals are achieved or incentives are no longer required to meet policy objectives.

9.5.2 Additional PBI Benefits

PBIs are advantageous because they encourage customers to maintain the production of their systems, they can be calibrated to meet customer needs, they can be easily administered and adjusted to achieve strategic goals and are paid based on monthly production for a period of years. Austin Energy would continue to promote solar education and provide resources to customers to help them make informed decisions when deciding to install solar. Transitioning to this incentive format will also greatly reduce staff time currently required to process incentives and manage participating contractors, allowing staff to refocus efforts to reduce soft costs (reducing timelines, reducing permitting and inspection costs, improving operational efficiency,

etc.), creating better residential loan offerings, improving customer service, increasing solar penetration in limited income communities, providing community outreach, promoting consumer education, developing scholastic education, supporting community resiliency efforts, and expanding community solar.

9.5.3 Recovery Method

Like the Societal Benefits and current incentives, the Policy-Driven Incentives pillar of the VoS will be recovered by Austin Energy through the CBC. The Policy Driven Incentive value will be reassessed annually and will go into effect for all new customers with behind-the-meter solar generation systems the following year, as approved by City Council.

9.6 Impacts to Customers

The proposed methodology results in increases to the VoS for all customer classes relative to the current VoS rate. Commercial customers with behind-the-meter solar generation systems under 1,000 kW-ac would realize the largest gains, increasing by $0.0321/kWh. This is a significant increase and as a result Austin Energy will re-evaluate future incentive offerings to ensure alignment with policy goals. In Table 9-E, VoS Rate 2023 includes both Avoided Costs and Societal Benefits.

Table 9-E: Current VoS Rate 2022 and Proposed VoS Rate 2023

Customer Type	VoS Rate 2022 ($/kWh)	VoS Rate 2023 ($/kWh)
Residential and Commercial Non-Demand	$0.0970	$0.0991
Commercial Demand Solar capacity < 1,000 kW-ac	$0.0670	$0.0991
Commercial Demand Solar capacity ≥ 1,000 kW-ac	$0.0470	$0.0724

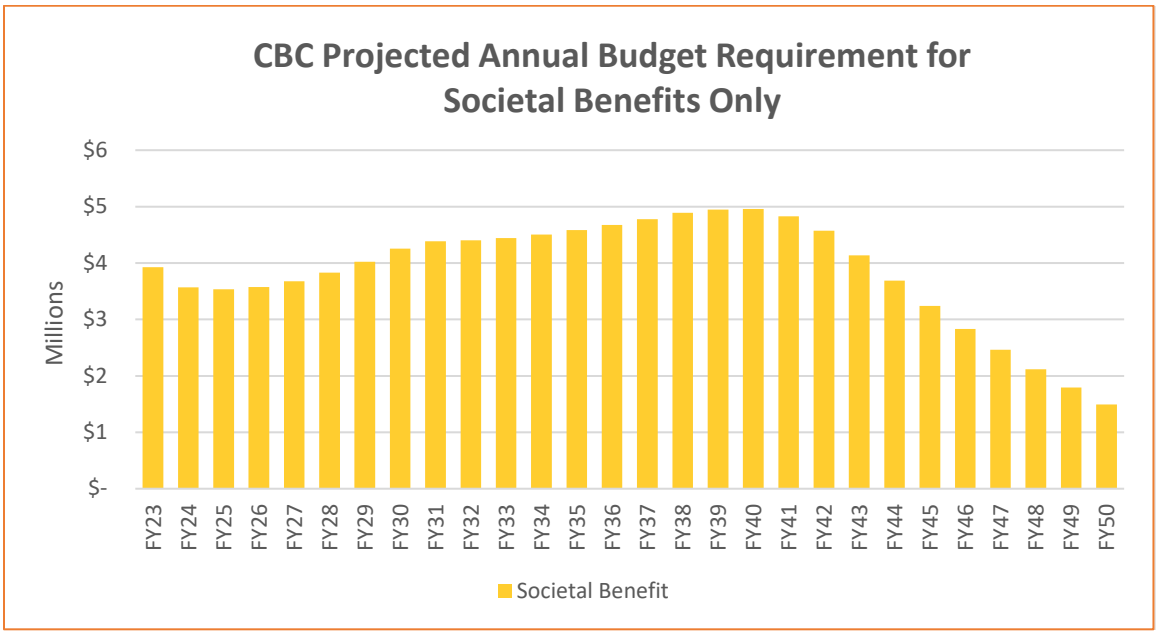
9.7 Impacts to the Utility

Austin Energy seeks to promote full transparency of the costs and values of this approach to promote informed discussions and solid policy making. The avoided cost portion of the VoS, recovered through the PSA, represents the price at which Austin Energy is cost neutral as to

whether it credits the customer for power produced at the point of load or delivers an equal unit of power from an offsite generation source. The Societal Benefits and Policy Driven Incentives do not contribute to avoided costs to the utility and thus will be recovered through the CBC. The chart in Figure 9-2 represents the incremental annual impacts to the CBC.

It is also important to consider that this does not necessarily reflect cost increases, some values that were previously recovered from the PSA will be shifted to the CBC, reducing the PSA and increasing the CBC. Referenced in Figure 9-2 are the modeled annual CBC Budget Requirements assuming many external factors that would go into calculating future Societal Benefits stay the same. Once Policy Driven Incentives are added to the VoS they will also impact the CBC budget requirement but will replace other solar incentive costs currently recovered through the CBC.

Figure 9-2: CBC Projected Annual Budget Requirement



9.8 Summary

Austin Energy strives to achieve fairness and transparency with this approach and provide the proper value to customers for their renewable energy contributions to the benefit of the Austin community and the environment. This format will allow Austin Energy to recover Avoided Costs through the PSA and all other costs through the CBC, aligning recovery to the proper channels. Finally, this approach will provide a mechanism to adjust incentives to the levels needed to achieve policy directives.

10 AFFORDABILITY DESIGN

10.1 Affordability Goal

Austin Energy recognizes that it must assure that the cost of electric service remains affordable for all customers. Austin Energy has a history of providing electricity to customers at some of the lowest prices in Texas while providing incentives to lower energy consumption and improve the energy efficiency of homes and buildings, further lowering electric bills. Through initiatives such as power generation mix diversification and promoting energy efficiency and conservation, electricity has remained affordable for Austin Energy customers.

The City Council adopted an Affordability Goal as a part of Austin Energy's Resource, Generation, and Climate Protection Plan to 2020 in February 2011. Austin Energy's Affordability Goal has two metrics. The Affordability Metric seeks to maintain system average rates at or below two percent annual compound growth rate that began October 2012. The Competitiveness Metric seeks to maintain an average annual system rate in the lower 50 percent of all Texas utilities serving residential, commercial, and industrial customers as measured by published data from the Energy Information Administration (EIA) Form 861. The revenue requirement proposal included in this Base Rate Filing Package to City Council fully complies with the Affordability Metric. Appendix G discusses the Competitiveness Metric, including the challenges of remaining competitive in this market environment.

10.2 Benchmark Against Other Texas Utilities

Austin Energy's electric rates remain among some of the most affordable in the state. In 2020, the average residential customer's monthly bill was the second lowest in Texas, as shown in Figure 10-1.

Figure 10-1: Residential Competitiveness Bill Metric: Comparison with Texas Utilities

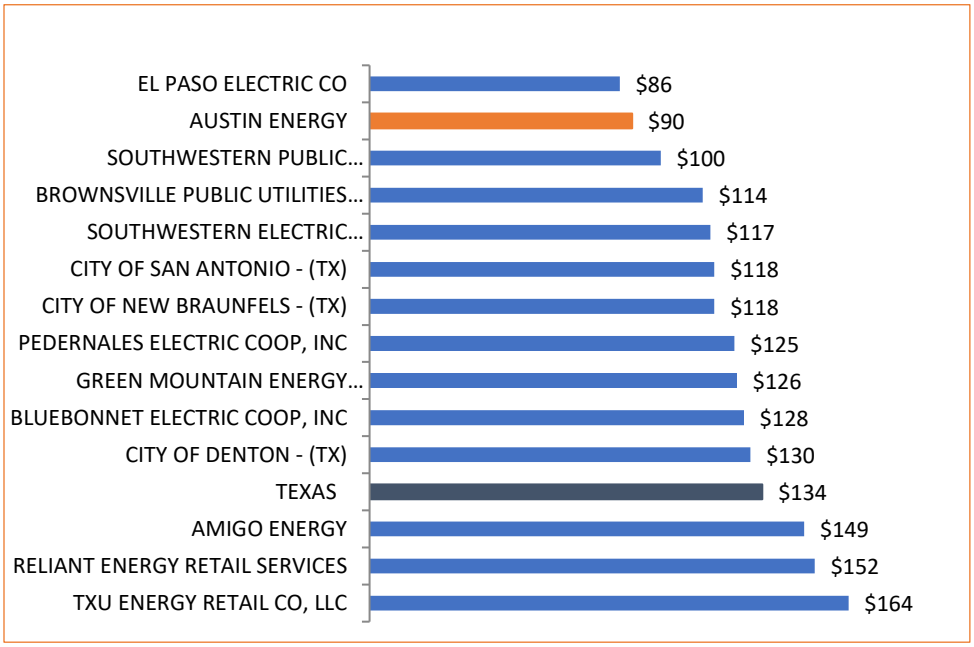


Table 10-A lists the current residential fixed charge for other electric utility providers in the area compared with Austin Energy's current and proposed customer charges. The proposed customer charge is aligned with the fixed charges assessed to residential customers served by these other utilities, while the current Austin Energy customer charge is significantly lower.

Table 10-A: Residenital Fixed Charges

Utility	Amount
	$ / month
Pedernales Coop	22.50
Bluebonnet Coop	22.50
City of Georgetown	24.80
Austin Energy - Proposed	25.00
Austin Energy - Current	10.00

A residential customer, inside City limits, consuming 500 kWh currently contributes $24 a month in base revenue towards the $57 cost to serve. The remaining $33 must be collected from other customers, either at higher consumption levels or in other rate classes.

10.2.1 Commercial Customer Discounts

Austin Energy provides rate discounts to three groups of non-residential customers – State of Texas facilities, local school districts, and military facilities. This discount represents a 20 percent discount off the base charges in the monthly electric bill. Austin Energy is proposing to recover the cost of this benefit from all customers.

END OF BASE RATE REVIEW

FILING PACKAGE

AUSTIN ENERGY

APPENDICES
TO BASE RATE FILING PACKAGE

April 18, 2022

Appendices

Appendix A: 2022 Austin Energy Base Rate Review Procedural Guidelines

Appendix B: Austin Energy Financial Policies

Appendix C: Austin Energy 2021 Electric System Rate Study

Appendix D: Austin Energy System Loss Study for Fiscal Year 2018

Appendix E: Non-Residential Peak Usage Measurement

Appendix F: Austin Energy Electric Tariff FY 2023

Appendix G: Austin City Council Affordability Goal Memorandum

Appendix H: Austin Energy's 2022 Base Rate Review: Introduction and Initial Briefing Presentation

Austin Energy's 2022 Base Rate Review: Introduction and Initial Briefing to the Utility Oversight Committee Presentation

Appendix I: Glossary of Terms

Appendix J: Authorized Representatives

Appendix K: Completion of 2016 Rate Review Commitment Memorandum

Appendix L: U.S. Public Power - Peer review

Appendix A: 2022 AUSTIN ENERGY BASE RATE REVIEW PROCEDURAL GUIDELINES

Section A. General Provisions and Definitions

1. Scope.

(a) These Guidelines establish the process for the 2022 review of Austin Energy's proposed base rates. The Guidelines address: how an Austin Energy customer or an organization whose membership is comprised of Austin Energy customers may participate in the review process, how a Participant may get information from Austin Energy or another Participant, and Participant responsibilities.

(b) These Guidelines do not change the jurisdiction, powers, or authority of the City Council, City of Austin staff, or the substantive rights of any Person.

(c) If any part of these Guidelines conflicts with any resolution or ordinance adopted by the City Council, the resolution or ordinance shall control.

(d) If an issue arises that is not addressed by these Guidelines and is within the Impartial Hearing Examiner's purview, the Impartial Hearing Examiner shall decide such issue fairly and impartially. In addressing any issues arising under these Guidelines, the Impartial Hearing Examiner will consider the Person's familiarity or sophistication in rate or legal proceedings.

(e) Except as noted in Section A.1(f) below, the scope of the 2022 Austin Energy Base Rate Review is limited to reviewing Austin Energy's base rates. Issues related to Austin Energy's rates or costs that are not in base rates, such as district cooling rates and contracts, are beyond the scope of the 2022 Austin Energy Base Rate Review. Items in the Power Supply Adjustment that are approved in the annual budget process, including fuel costs, generation investment, purchase power contracts, and regulatory charges, are also beyond the scope of the 2022 Austin Energy Base Rate Review. Additionally, issues that are outside the City of Austin's jurisdiction such as transmission cost of service are outside the scope of the 2022 Austin Entergy Base Rate Review.

(f) Consistent with the current tariff, the Value of Solar Rider rates, methodology, and inputs will be re-assessed and updated during the 2022 Austin Energy Base Rate Review. However, the Value of Solar Rider is a separate, bifurcated tariff, and is not included in Austin Energy's base rates and may be severed as necessary to ensure efficient processing of the Base Rate Review.

2. Definitions.

(a) Authorized Representative — A Person who enters an appearance on behalf of a Participant, or on behalf of a Person who wants to be a Participant or otherwise to participate, in the Base Rate Review. The appearance is made by signing any written document submitted on behalf of the Participant or Person who wants to be a Participant or otherwise to participate in the Base Rate Review. The Authorized Representative shall be an Authorized Representative until a statement stating otherwise is submitted. The

Authorized Representative has the authority to sign agreements and settlements associated with the 2022 Austin Energy Base Rate Review.

(b) Business Day — Any day other than a Saturday, a Sunday, a City holiday, or a day on which City offices are closed.

(c) City — City of Austin, Texas.

(d) Days — Calendar days, unless specifically stated otherwise.

(e) Final Conference — The proceeding conducted by the Impartial Hearing Examiner during which Austin Energy and the Participants present their Position Statements and oral remarks regarding the 2022 Austin Energy Base Rate Review for a final recommendation by the Impartial Hearing Examiner to City Council.

(f) Impartial Hearing Examiner — The individual hired by the City to conduct Hearings and Proceedings related to the Rate Filing Package and to make recommendations to the City Council about the Rate Filing Package.

(g) Independent Consumer Advocate — The individual or group of individuals hired by the City to represent the interests of the residential and small commercial customer classes in the electric rate setting process.

(h) Model — The electronic model containing Austin Energy's cost-of-service study. Certain information in the Model may be redacted or password protected in order to adequately protect Austin Energy's competitive information and confidential customer information.

(i) Motion — A request for action to be taken by the Impartial Hearing Examiner.

(j) Participant — A Person who has met the requirements of Section B and granted the right to participate in the Base Rate Review by the Impartial Hearing Examiner.

(k) Person — An individual, partnership, corporation, association, governmental subdivision, entity, or public or private organization.

(l) Position Statement — A formal statement of a Participant's position on the issues which states what course of action the Participant recommends the Impartial Hearing Examiner should recommend to City Council.

(m) Preliminary Conference — A proceeding conducted by the Impartial Hearing Examiner prior to the Final Conference to establish time allocations and other procedural requirements related to the Final Conference.

(n) Rate Ordinance — The ordinance approved by the City Council, adopting electric rates for Austin Energy customers.

(o) Rate Review Administrator — The Person responsible for clerical and administrative functions necessary to enable the functioning of the Base Rate Review Process. The email address for the Rate Review Administrator is rate.filings2022@austinenergy.com.

(p) Rate Review Website — The public webpage, found on the City Clerk's webpage, where the Rate Filing Package, Motions, Requests for Information, IHE Orders, Position Statements, and other documents will be located. Participants will coordinate with the Rate Review Administrator to submit Motions, Requests for Information, and Position Statements to the Rate Review Website. The Rate Review Website may be found at: https://www.austintexas.gov/cityclerk/postings/ae_2022_rate_review.htm.

(q) Request for Information — A written request that asks the receiving Participant to answer a specific question related to the 2022 Austin Energy Base Rate Review, either in writing or by providing responsive documents, or asks the receiving Participant to share certain documents.

(r) Rate Filing Package — The cost-of-service study, narrative, tariff, and accompanying explanations presented by Austin Energy for review by the Impartial Hearing Examiner and adoption by the City Council.

(s) Technical Conference — A meeting that takes place prior to the Final Conference in which details related to the 2022 Austin Energy Base Rate Review are discussed by Participants.

3. Conduct.

(a) **Conduct.** Every Person or Participant appearing before the Impartial Hearing Examiner shall behave with dignity, courtesy and respect. Professional representatives shall observe and practice the standard of ethical and professional conduct prescribed for their professions. If determined by the Impartial Hearing Examiner that a Person or Participant is not professionally conducting themselves, they may be excluded from the Base Rate Review Process Proceedings.

(b) **Communications**.

(1) ***Ex parte* communications.** Unless specifically authorized by law, the Impartial Hearing Examiner cannot communicate, directly or indirectly, about any issue of law or fact related to the Base Rate Review with any Person or Participant, or their Authorized Representatives, unless all Participants know about and have an opportunity to participate in the communication.

(2) **Contract manager.** The Impartial Hearing Examiner does not need to provide notice to all Participants before the Impartial Hearing Examiner communicates with the City of Austin employee designated as the contract manager about the administration of the Impartial Hearing Examiner's contract.

4. Computation of Time.

(a) **Counting days**. When determining the length of a time period outlined in these Guidelines, the period begins on the day after the act, event, or default in question. The period ends on the last day of the designated period unless that day is not a Business Day. If the last day is not a Business Day, the designated period ends on the next Business Day. For example, if a response to a discovery request is due 14 days after the Participant receives the discovery request and that 14-day period ends on a Saturday or Sunday, the response is due on Monday.

(b) **Extensions**. Before a time period expires, a Participant may ask the Impartial Hearing Examiner to extend the time period. The Participant must submit a written request that explains why the extension is needed and shows that the neglect, indifference, or lack of diligence of the Participant asking for the extension is not the reason for the extension. The Impartial Hearing Examiner shall rule on the request for extension in a timely manner.

Section B. Participants

1. Representative Appearances.

(a) **Generally**. Any Person or Participant may appear before the Impartial Hearing Examiner in person or through an Authorized Representative.

(b) **Change in information required for notification or service**. Any Participant or Authorized Representative shall email the Rate Review Administrator with any change in their email address. A notice of appearance shall be submitted to the Rate Review Administrator for any new Authorized Representative.

2. Rules for Participation.

(a) **Standing.** A Person can participate in the Base Rate Review if that Person is a customer of Austin Energy receiving electric service. The Independent Consumer Advocate hired by the City also has standing to participate in the Base Rate Review.

(b) **Requests to participate**.

(1) Anyone who wants to participate in the Base Rate Review shall submit a request to participate to the Rate Review Administrator. The request shall:

(A) Identify the particular Person or group of Persons represented;

(B) State that the Person is an Austin Energy customer;

(C) Designate an email address to be used for communications;

(D) If represented by an Authorized Representative, state the Authorized Representative's name and email address, and if the Authorized Representative is an attorney, include the attorney's state bar number; and

(E) Include a list identifying the Participant's questions and concerns related to Austin Energy's Rate Filing Package that the Participant believes should be addressed by the Impartial Hearing Examiner and Council.

(2) Any association or organized group shall include in its request a list of the members that will be represented by the association or organized group in the Base Rate Review. The group or association shall supplement the list at any time a member is added or deleted.

(3) Requests to participate shall be submitted no later 30 Days from the date Austin Energy submits its Rate Filing Package. All requests to participate shall be emailed to the Rate Review Administrator.

(4) The Impartial Hearing Examiner may grant untimely requests to participate and must approve such a request if doing so would increase participation and accessibility for historically marginalized or underrepresented communities. If a Participant requests to participate after the deadline, the Participant will accept the schedule and record as it exists at the time the Participant submits its request.

(5) The Impartial Hearing Examiner shall rule on requests to participate. A Person whose request to participate is granted by the Impartial Hearing Examiner is considered a Participant to the Base Rate Review.

(6) Austin Energy may verify customer status. Any Person who is shown not to be an Austin Energy customer shall not be allowed to participate in the Proceeding.

3. Participants.

(a) **Participants**. Subject to the alignment of Participants pursuant to Section B.3(b), all Participants will be allowed to provide a Position Statement, submit discovery Requests to other Participants, make oral or written arguments, and otherwise fully participate in any Proceeding.

(b) **Alignment of Participants**. The Impartial Hearing Examiner shall align Participants for the purposes of participating in the Base Rate Review if the Participants have the same positions on issues of fact. This means that the Impartial Hearing Examiner shall group together several Participants who have similar concerns about Austin Energy's Rate Filing Package. Aligned Participants should coordinate their efforts. The Impartial Hearing Examiner shall order alignment of Participants at the earliest reasonable opportunity in order to avoid unnecessary duplication of effort and to allow aligned Participants enough time to prepare.

(c) **Informal Participation.** In addition to a Person engaging in this process as a Participant, comments by a member of the public who does not wish to be a formal Participant may be submitted up to 3 Days before the Final Conference during the pending Base Rate Review process. Persons submitting comments must be an Austin Energy customer and may submit comments online, at the City Clerk's Office, and at certain City of Austin Library locations to be designated. Hard copies of comment forms will be available to fill out and submit in a drop box, and computers are available for the online submission of comments. Comments by customers will be received by the Rate Review Administrator and shared with Austin Energy staff and the Independent Consumer Advocate to inform positions and will be taken into consideration.

Section C. Documents

1. Submitting Documents and Other Materials.

(a) All documents and other materials should be in electronic form and emailed to the Rate Review Administrator at rate.filings2022@austinenergy.com.

(b) Austin Energy will file its Rate Filing Package on April 18, 2022. The Rate Filing Package will be submitted in PDF format. Any Participants wishing to access the Model in native format shall email their request to the Rate Review Administrator.

(c) Participants without digital access may submit all documents, including Motions, Requests for Information, Position Statements, and other materials to the City Clerk's Office, City Hall, 301 W. 2nd St. Austin, Texas.

(d) The Rate Review Administrator will receive the documents or other materials and upload it to the Rate Review Website.

(e) If there are errors or other problems with electronic documents, the Rate Review Administrator may request the sender to correct the problems and re-send.

(f) All documents should be provided in PDF format, except for spreadsheets and Microsoft Excel files.

(g) Members of the public can download copies of all documents located on the Rate Review Website.

(h) All documents shall be submitted by 12:00 p.m. on the due date, unless otherwise ordered by the Impartial Hearing Examiner. Documents that are electronically submitted will be considered submitted at the time the Rate Review Administrator receives the email. Documents that are submitted in person to the City Clerk's Office will be considered submitted at the time the City Clerk's Office time stamps the document. If the deadline is not met, the document may be excluded from consideration.

(i) Upon submitting the document to the Rate Review Administrator, Participants shall endeavor to send the document submitted via email to all other Participants using the service list found on the Rate Review Website.

(j) All rulings or other communications from the Impartial Hearing Examiner to the Participants will be submitted to the Rate Review Administrator.

2. Confidential Material.

(a) Because this review process is designed to be open and accessible to all members of the public, no confidential materials should be involved in any filings. However, Austin Energy may be required to rely on information in compiling its Rate Filing Package that includes competitive matters under Texas Government Code Section 552.133 and cannot be provided to the public. All determinations regarding whether Austin Energy information is confidential competitive information will be made in good faith with the advice and concurrence of the City of Austin Law Department.

(b) No personally identifiable information, including but not limited to social security numbers, driver's license numbers, account numbers, account usage data, or any other data that might compromise a Person's privacy, should be included in any filings.

3. Form and Format of Documents and Other Materials.

(a) All documents and materials submitted to the Rate Review Administrator should include: (1) the name of the Participant submitting it and (2) the title of the document submitted (e.g., George Washington's Motion to Intervene, The Continental Congress' Presentation, etc.). The last page of the document (excluding attachments) shall include the signature of the filing Participant or Authorized Representative and their email address. If the Person signing the document is a licensed attorney, the attorney's state bar number must be provided.

(b) Hard copy documents will be accepted only in the case of individual Persons lacking adequate digital access in need of a hard copy alternative in order to participate.

(c) The Impartial Hearing Examiner may allow any Participant to amend a submittal if the Impartial Hearing Examiner determines that the amendment will not unreasonably harm any Participant.

4. Motions.

(a) **General requirements**. A Motion shall state the relief sought and the specific reasons supporting a grant of relief. In other words, the Motion must explain what the Participant is asking the Impartial Hearing Examiner to do and will support the Participant's argument with as many specific facts as possible.

(b) **Time for response**. Unless specifically stated otherwise in these Guidelines or by ruling of the Impartial Hearing Examiner, Participants shall have 7 Days after a Motion is filed to respond to the Motion in writing.

(c) **Rulings on Motions**. All rulings made by the Impartial Hearing Examiner shall be in writing and shall be emailed to the Rate Review Administrator.

(d) **Continuances**. The Impartial Hearing Examiner may grant extensions for responses to Motions or continuances after being asked to do so by a Participant.

Section D. Conferences

1. Conferences.

(a) **Conferences**. The Impartial Hearing Examiner may schedule any necessary conferences. The Impartial Hearing Examiner may schedule a conference after being asked by one or more Participant to do so or if the Impartial Hearing Examiner determines that a conference is necessary. The Impartial Hearing Examiner will inform the Participants about the conference at least 5 Days before the conference is scheduled to be held. The notice will tell the Participants what will be discussed at the conference and will include the time and location of the conference.

(b) **Technical Conferences.** In order to facilitate access to information, Technical Conferences will take place in accordance with the established procedural schedule for the Participants to discuss details related to the 2022 Austin Energy Base Rate Review. Technical Conferences shall be conducted informally. Austin Energy may follow up on items related to issues discussed during Technical Conferences as necessary.

(c) **Preliminary orders**. The Impartial Hearing Examiner may issue written preliminary orders covering procedural and discovery matters, and other matters as needed. No preliminary order shall conflict with these procedural Guidelines.

(d) **Preliminary Conference**. The Impartial Hearing Examiner shall schedule the Preliminary Conference in preparation of the Final Conference. The Impartial Hearing Examiner will inform the Participants about the Preliminary Conference at least 5 Days before the conference is scheduled to be held. The notice will include the time and location of the Preliminary Conference.

(e) **Final Conference**. Discussed in Section G, below.

Section E. Position Statements

1. Position Statements.

(a) In accordance with the procedural schedule, all Participants, except Austin Energy, may submit a Position Statement. This document will, at a minimum, present the Participant's position on the issues and will clearly state what course of action the Participant believes the Impartial Hearing Examiner should recommend to City Council. To the extent possible, the document will contain factual and legal support for the Participant's position. The Position Statement may use a pre-filed testimony question and answer format or may use a narrative format.

(1) If in the Position Statement, or any subsequent filing, a Participant modifies the Model, the Participant shall identify by spreadsheet, row, and column what cells in the Model have been changed. Similarly, if Austin Energy files an updated Model, it shall identify which spreadsheets, rows and columns have been changed.

2. Objections.

(a) Participants shall exclude irrelevant, immaterial, or unduly repetitious evidence from Position Statements. A Participant may object to a Position Statement offered by another Participant. The Impartial Hearing Examiner will note the objection and will rule on it.

3. Rebuttal and Cross Rebuttal.

(a) Participants and the Independent Consumer Advocate may rebut the Position Statements submitted by other Participants, other than Austin Energy ("Cross Rebuttal"). Cross Rebuttal shall be limited to rate design and cost allocation issues. Any such Cross Rebuttal shall be due in accordance with the procedural schedule.

(b) Austin Energy will submit a Rebuttal position statement ("Rebuttal") following the submittal of Position Statements and Cross Rebuttal by Participants. The Rebuttal will contain Austin Energy's response to the issues and concerns outlined in the Participant's Position Statements and Cross Rebuttal. Rebuttal will be due in accordance with the procedural schedule.

(c) Limited discovery, as outlined below in Section F.2, will be allowed on Participants' Position Statements and Cross Rebuttal and on Austin Energy's Rebuttal. Discovery will be due in accordance with the procedural schedule.

(d) The Impartial Hearing Examiner may set limits with regard to Rebuttal and Cross Rebuttal.

Section F. Discovery

1. Forms and Scope of Discovery.

(a) **Scope**. Discovery is the process by which Participants can ask each other for information related to the Rate Filing Package and the Participants' Position Statements. Discovery is limited to relevant information that is not unduly prejudicial. In other words, Participants can ask for information related to the Rate Filing Package. Participants can ask for information that would help the Participant find information that the Participant can use to prepare its Position Statement.

During the Base Rate Review, Participants may obtain information through discovery. A Participant does not need to produce a document or record unless that Participant has constructive or actual possession, custody, or control of the non-confidential requested item. A Participant has possession, custody or control of a document or record if the Participant can obtain possession of the document or record with reasonable effort.

(b) **Discovery methods**. Participants may obtain discovery by Requests for Information ("Requests"). Additionally, to facilitate the efficient exchange of information, Participants are encouraged to forego formal discovery Requests where necessary in favor of Technical Conferences to discuss and answer Requests.

2. Limitations on Discovery.

(a) **Limitation of discovery Requests.**

(1) Each Participant or group of aligned Participants may ask a total of 50 Requests on Austin Energy's Rate Filing Package and 10 Requests on each Participant's Position Statement. Each Participant or group of aligned Participants may ask a total of 7 Requests on each Participant's Cross Rebuttal. Participants are encouraged to participate in the Technical Conferences, discussed above in Section D.1(b), where they may informally ask additional questions of Austin Energy.

(2) Austin Energy may ask a total of 10 Requests on each Participant's Position Statement and 7 on each Participant's Cross Rebuttal.

(3) Each Participant or group of aligned Participants may ask a total of 7 Requests on Austin Energy's Rebuttal.

(4) Each question, subpart, request for production, and request for admission shall count as a separate Request. The Impartial Hearing Examiner may place additional limits on discovery in order to protect a Participant against unreasonable Requests, including for the following purposes:

(A) Prevention of undue delay;

(B) Protection from a request to provide information which is readily available to the requesting Participant;

(C) Protection from unreasonably cumulative or duplicative discovery Requests; or

(D) Protection of a Participant from undue burden, unnecessary expense, harassment or annoyance, or invasion of personal, constitutional, or property rights.

(b) **Denial of right to discovery Requests**. The Impartial Hearing Examiner may, by signing an order, deny a Participant the right to continue discovery if there is proof that the Participant has misused the discovery process.

(c) **Written Requests**. In accordance with the procedural schedule and any rulings made by the Impartial Hearing Examiner, at any time after the Rate Filing Package is filed and a Person has filed a request to participate, any Participant may submit to any other Participant, including Austin Energy, written Requests. For all Requests, the requesting Participant must use enough detail so that the Participant receiving the Request will know what is being asked for.

(d) **Deadlines**. The deadline for propounding Requests will be set out in the procedural schedule.

(e) **Making Requests.**

(1) **Contents**. A Request shall identify the information, documents or material sought. A Request asking for documents shall describe the documents to be produced and shall set forth the items to be inspected by individual item or by category. The Participant making the Request will include enough information in the Request so that the Participant receiving the Request will know what the Participant should produce.

(2) **Service**. The requesting Participant shall submit all Requests electronically to the Rate Review Administrator. Accommodations will be made for Persons lacking adequate digital access. In such case, Persons may submit Requests in person to the City Clerk's Office.

(f) **Responding to Requests**.

(1) **Time for response**.

(A) Austin Energy shall respond in writing to Requests on its Rate Filing Package no later than 14 Days after the Request is submitted to the Rate Review Administrator.

(B) Participants shall respond in writing to Requests on their Position Statements and on their Cross Rebuttals no later than 5 Days after the Request is submitted to the Rate Review Administrator.

(C) Austin Energy shall respond in writing to Requests on its Rebuttal no later than 5 Days after the Request is submitted to the Rate Review Administrator.

(D) The Impartial Hearing Examiner, on Motion, may extend the time for providing responses.

(2) **Requirements of response**.

(A) Each response shall be truthful, as if under oath, and identify the individual responsible for the response.

(B) Each Request shall be answered separately. When answering the Request, the responding Participant shall first restate the Request then provide the response.

(C) If a response is voluminous, instead of producing the requested information, a Participant may make the information available for review at a mutually convenient time at the location where the information is maintained. The requesting Participant may inspect and make copies of the records. When making the information available for inspection and copying, the responding Participant will provide enough detail for the requesting Participant to find what is responsive in the information.

(D) The responding Participant may provide the information in the format that the documents are maintained.

(E) If responsive information can be found in publicly available documents, the Responding Participant only has to describe where the information can be found.

(F) A Participant must only produce already existing information that Participant has in its custody or control, meaning the Participant can get the document or record with reasonable effort.

(G) Responses shall be submitted to the Rate Review Administrator.

(g) **Objections to Requests**. Participants shall work together to try and resolve any discovery dispute prior to filing an objection. If negotiation fails, objections to Requests, if any, shall be submitted to the Rate Review Administrator no later than 10 Days after receipt of the Requests. The objections shall include a statement that the Participants conducted good faith negotiations that failed to resolve the issues. Due to time constraints, Participants are encouraged to informally resolve issues related to Cross Rebuttal and Rebuttal Requests.

(h) **Motions to compel**. If the Participants cannot resolve objections or other discovery disputes through informal means, the requesting Participant may file a Motion to compel a response no later than 4 Days after the objection is submitted to the Rate Review Administrator. The Motion to compel should provide a detailed account of efforts to confer and reasons for continued disagreement. If granted by the Impartial Hearing Examiner, the Motion to compel requires the responding Participant to produce the disputed information.

Responses to a Motion to compel shall be filed no later than 4 Days after receipt of the Motion and shall include all factual and legal arguments the responding Participant wants to present regarding the Motion. The Impartial Hearing Examiner may rule on the Motion to compel without allowing additional argument.

(i) **Duty to supplement**. If a responding Participant gets more information which makes a previous response to a Request incorrect or incomplete, the responding Participant shall supplement its response by adding the new information.

Section G. Final Conference

1. Impartial Hearing Examiner.

(a) **Authority of Impartial Hearing Examiner.** The Impartial Hearing Examiner's authority includes, but is not limited to, receiving Position Statements; issuing discovery, procedural, and scheduling orders; taking other reasonable and lawful actions necessary for an efficient and fair Base Rate Review process; and making a final recommendation to the Austin City Council. Notwithstanding the above, the Impartial Hearing Examiner does not have the authority to issue protective orders or swear-in Participants.

(b) **Role of Impartial Hearing Examiner**. The Impartial Hearing Examiner shall rule as quickly as possible on all Motions and objections. The Impartial Hearing Examiner shall conduct the Final Conference in a way that secures fairness in administration, eliminates unjustifiable delay, and promotes the development of the record consistent with the applicable laws. The Impartial Hearing Examiner shall endeavor to limit the presentation of Position Statements so they do not create an unfair prejudice, confuse the issues, or cause undue delay or needless presentation of cumulative information, and may:

(1) Establish the order in which Participants will present their Position Statements;

(2) Limit the number of Position Statements to avoid cumulative or repetitious discussion;

(3) Prevent Participants from presenting the same information that has already been introduced;

(4) Exclude information that is not relevant to the Base Rate Review;

(5) Align Participants for purposes of questioning; and

(6) Propose that Participant panels be used.

(c) **Notice.** The Impartial Hearing Examiner shall provide notice to the Participants at least 5 Days in advance of any scheduled pre-conference or Final Conference. Notice shall include:

(1) A statement of the time, place, and nature of the Final Conference; and

(2) A short, plain statement of the matters to be addressed at the hearing.

2. Final Conference Procedures.

(a) **Presentation of Position Statements and Cross Rebuttal, if any**. Austin Energy shall have 45 minutes to present the 2022 Austin Energy Base Rate Review. Following Austin Energy's presentation, the Participants will present their Position Statements to the Impartial Hearing Examiner in the order established by the Impartial Hearing Examiner at the Preliminary Conference. Each Participant shall have 10 minutes to present its Position Statement, including oral remarks and Cross Rebuttal. Austin Energy will then have 30 minutes for Rebuttal.

(b) **Questioning**. Each Participant may ask questions of any Participant in the Proceeding relevant to the Participant's Position Statement or Rebuttal. Participants may only ask questions of a Participant that is supporting a position that is not consistent with the questioning Participant. Participants that have been aligned into one group by the Impartial Hearing Examiner may not question each other. Each Participant has 15 minutes total for questioning. Austin Energy will be allowed 60 minutes total for questioning. The Impartial Hearing Examiner may ask any questions of Austin Energy and all Participants relevant to Austin Energy's Rate Filing Package, any Participant's Position Statement, or Rebuttal, and may limit questioning by any Participant.

(c) **Closing Briefs**. Participants may submit written statements ("Closing Briefs") summarizing their position and addressing any issues raised by the other Participants no later than 7 Days following the conclusion of the Final Conference. Closing Briefs are limited to 30 pages. Austin Energy's Closing Brief will be submitted 10 Days following the submission of the last Closing Brief submitted by any Participant or the Independent Consumer Advocate. Austin Energy's Closing Brief is limited to 50 pages. There will only be one round of briefs; i.e., there will be no replies to Closing Briefs.

(d) **Additional materials**. The Impartial Hearing Examiner may call upon any Participant to provide further material or relevant information on any issue before issuing a final recommendation to City Council. The additional information shall not be considered without an opportunity for inspection and objection by all Participants and Rebuttal by Austin Energy.

(e) **Recording**. The Final Conference will be recorded and available via ATXN.

(f) **Not subject to APA**. These proceedings are not subject to the Administrative Procedure Act, Government Code, Title 10, Chapter 2001.

Section H. Recommendation

1. Impartial Hearing Examiner Recommendation.

(a) **Final recommendation.** After reviewing the Participants' Position Statements and Rebuttal, conducting all necessary meetings, and reviewing the Closing Briefs, the Impartial Hearing Examiner will draft a final recommendation to City Council addressing Austin Energy's Rate Filing Package. The final recommendation shall:

(1) Summarize the process;

(2) Organize the issues in a structured framework which can be used by the City Council to conduct an efficient decision-making process for the final adoption of the Base Rate Ordinance;

(3) Discuss the Participants' positions and any other issue deemed relevant by the Impartial Hearing Examiner;

(4) Present a recommendation on each issue identified and on other issues as deemed appropriate by the Impartial Hearing Examiner, and explain the rationale for arriving at that recommendation;

(5) Be based on the public policy framework developed by Austin City Council through its ordinances and resolutions and consider all relevant facts and laws;

(6) Include any other facts, analysis, opinions, rules, laws, or other information materially significant to the formation of any recommendation included in the report; and

(7) Be issued within 30 days of the submission of Austin Energy's Closing Brief.

(b) **Response to the Final Recommendation.** Participants may submit a response to the Impartial Hearing Examiner's Final Recommendation within 15 Days of issuance.

Section I. Procedural Schedule

1. Issuance of Procedural Schedule.

(a) Prior to Austin Energy filing its Rate Filing Package, Austin Energy will provide a procedural schedule to the Rate Review Administrator and Impartial Hearing Examiner to be used by the Participants and the Impartial Hearing Examiner for the Base Rate Review

process. The Rate Review Administrator will upload the procedural schedule to the Rate Review Website. The Impartial Hearing Examiner may modify the procedural schedule only with agreement from Austin Energy.

Appendix B: Austin Energy Financial Policies

1. The term of debt generally shall not exceed the useful life of the asset, and in no case shall the term exceed 30 years.

2. Capitalized interest shall only be considered during the construction phase of a new facility if the construction period exceeds seven years. The time frame for capitalizing interest may be three years but not more than five years. Council approval shall be obtained before proceeding with financing that includes capitalized interest.

   Note: Austin Energy does not use capitalized interest.

3. Principal repayment delays shall be one to three years, but shall not exceed five years.

4. Austin Energy shall maintain either bond insurance policies or surety bonds issued by highly rated (AAA) bond insurance companies, a funded debt service reserve, or a combination of both for its existing revenue bond issues, in accordance with the Combined Utility Systems Revenue Bond Covenant.

5. A debt service reserve fund shall not be required to be established or maintained for the Parity Electric System Obligations so long as the "Pledged Net Revenues" of the System remaining after deducting the amounts expended for the Annual Debt Service Requirements for Prior First Lien and Prior Subordinate Lien Obligations is equal to or exceeds 150% of the Annual Debt Service Requirements of the Parity Electric Utility Obligations. If the "Pledged Net Revenues" do not equal or exceed 150% of the Annual Debt Service Requirements of the Parity Electric Utility Obligations, then a debt service reserve fund shall be established and maintained in accordance with the Supplemental Ordinance for such Parity Electric System Obligations.

6. Debt service coverage of a minimum of 2.0x shall be targeted for the Electric Utility Bonds. All short-term debt, including commercial paper, and non-revenue obligations will be included at 1.0x.

   Note: Debt service coverage for the FY 2017-18 Budget is 4.1x.

7. Short-term debt, including commercial paper, shall be used when authorized for interim financing of capital projects and fuel and materials inventories. The term of short-term debt will not exceed five years. Both tax-exempt and taxable commercial paper may be issued in order to comply with the Internal Revenue Service rules and regulations applicable to Austin Energy. Total short-term debt shall generally not exceed 20% of outstanding long-term debt.

8. Commercial paper may be used to finance capital improvements required for normal business operation for electric system additions, extensions, and improvements or improvements to comply with local, State and Federal mandates or regulations. However, this shall not apply to new nuclear generation units or conventional coal generation units.

   Commercial paper will be converted to refunding bonds when dictated by economic and business conditions. Both tax-exempt and taxable refunding bonds may be issued in order to comply with the Internal Revenue Service rules and regulations applicable to Austin Energy.

   Commercial paper may be used to finance voter approved revenue bond projects before the commercial paper is converted to refunding bonds.

9. Ongoing routine, preventive maintenance should be funded on a pay-as-you-go basis.

10. Austin Energy shall maintain a minimum quick ratio of 1.50 (current assets less inventory divided by current liabilities). The source of this information should be the Comprehensive Annual Financial Report.

11. Austin Energy shall maintain a minimum operating cash equivalent (also known as Working Capital) of 60 days of budgeted operations and maintenance expense, less power supply costs, plus the amount of additional monies required to bring the sum of all Austin Energy's reserves to no less than 150 days of operating and maintenance expense.

12. Net revenue generated by Austin Energy shall be used for General Fund transfers, capital investment, repair and replacement, debt management, competitive strategies, and other Austin Energy requirements. Once these obligations have been met, any remaining net revenues will be deposited in the following order into Austin Energy's reserve funds until each reserve reaches its minimum funding level: Working Capital, Contingency Reserve, Power Supply Stabilization Reserve, and then Capital Reserve. The sum of the four reserves shall be the cash equivalent of no less than 150 days of operating and maintenance expense.

13. The General Fund transfer shall not exceed 12% of Austin Energy three-year average revenues less power supply costs and on-site energy resource revenue, calculated using the current year estimate and the previous two years' actual revenues less power supply costs and on-site energy resource revenue from the City's Comprehensive Annual Financial Report.

14. Capital projects should be financed through a combination of cash, referred to as pay-as-you-go financing (equity contributions from current revenues), and debt. An equity contribution ratio between 35% and 60% is desirable.

15. The Capital Reserve shall be created and established for providing extensions, additions, replacements, and improvements to the electric system. The Capital Reserve shall maintain a minimum cash equivalent of 50% of the previous year's electric utility depreciation expense.

16. The Contingency Reserve shall be created and established for unanticipated or unforeseen events that reduce revenue or increase obligations, such as costs related to a natural disaster, extended unplanned plant outages, insurance deductibles, or unexpected costs created by Federal or State legislation. The Contingency Reserve may be used to fund unanticipated power supply expenses only after the Power Supply Stabilization Reserve has been fully depleted. The Contingency Reserve shall maintain an operating cash equivalent of 60 days of budgeted operations and maintenance expense, less power supply costs. In the event any portion of the Contingency Reserve is used, the balance will be replenished to the targeted funding level within two fiscal years.

17. Electric rates shall be designed to generate sufficient revenue, after consideration of interest income and miscellaneous revenue, to support (1) the full cost (direct and indirect) of operations including depreciation, (2) debt service, (3) General Fund transfer, (4) equity funding of capital investments, (5) requisite deposits of all reserve accounts, (6) sufficient annual debt service requirements of the Parity Electric Utility Obligations and other bond covenant requirements, if applicable, and (7) any other current obligations. In addition, Austin Energy may recommend to Council in the budget directing excess net revenues for General Fund transfers, capital investment, repair and replacement, debt management, competitive strategies and other Austin Energy requirements such as working capital.

    In addition to these requirements, electric rates shall be designed to generate sufficient revenue, after consideration of interest income and miscellaneous revenue, to ensure a minimum debt service coverage of 2.0x on electric utility revenue bonds.

    A rate adequacy review shall be completed every five years, at a minimum, through performing a cost of service study.

18. A decommissioning trust shall be established external to the City to hold the proceeds for monies collected for the purpose of decommissioning the South Texas Nuclear Project. An external investment manager may be hired to administer the trust investments.

19. The master ordinance of the Parity Electric System Obligations does not require a debt service reserve fund. Austin Energy will maintain a minimum of unrestricted cash on hand equal to six months debt service for the then outstanding Parity Electric System Obligations.

20. Current revenue, which does not include the beginning balance, will be sufficient to support current expenditures (defined as "structural balance"). However, if projected revenue in future years is not sufficient to support projected requirements, ending balance may be budgeted to achieve structural balance.

21. A Non-Nuclear Plant Decommissioning Fund shall be established to fund plant retirement. The amount set aside will be based on a decommissioning study of the plant site. Funding will be set aside over a minimum of four years prior to the expected plant closure.

22. The Power Supply Stabilization Reserve shall be created and established for mitigating power supply cost volatility which causes frequent variation in the Power Supply Adjustment. The Power Supply Stabilization Reserve shall maintain a cash equivalent of 90 days of net power supply costs. Net power supply costs shall be defined as costs eligible for inclusion in the Power Supply Adjustment. The Power Supply Stabilization Reserve shall be funded using net revenues after meeting other obligations and consistent with the flow of funds schedule.

Appendix C: Austin Energy
2021 Electric System Rate Study

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Prepared by Austin Energy's Rates and Forecasting Division
in Collaboration with NewGen Strategies and Solutions, LLC

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
1	**Schedule A**	Summary of Total Cost of Service by Function
2		
3	**Schedule B**	Summary of Rate Base by Function
4		
5	**Schedule B-1**	Original Cost of Plant in Service
6	WP B-1	Original Cost of Plant in Service
7	WP B-1.1	Original Cost of Plant, Accumulated Depreciation & Depreciation Expense
8	WP B-1.1.1	Balance Sheet
9		
10	**Schedule B-2**	Original Cost of General Plant Excluding Communication Equipment (FERC 397)
11	WP B-2	Original Cost of General Plant Excluding Communication Equipment (FERC 397)
12	WP B-2.1	Original Cost of General Non-Utility Plant
13		
14	**Schedule B-3**	Original Cost of Communication Equipment (FERC 397)
15	WP B-3	Original Cost of Communication Equipment (FERC 397)
16		
17	**Schedule B-4**	Construction Work in Progress (CWIP)
18	WP B-4	Construction Work in Progress (CWIP) Detail by FERC
19	WP B-4.1	FERC Transition (CWIP)
20		
21	**Schedule B-5**	Accumulated Depreciation
22	WP B-5	Accumulated Depreciation
23		
24	**Schedule B-6**	Plant Held for Future Use
25	WP B-6	Plant Held for Future Use Detailed
26	WP B-6.1	Plant Held for Future Use
27		
28	**Schedule B-7**	Accumulated Provision Balances
29		

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
30	**Schedule B-8**	Materials and Supplies
31	WP B-8	Materials and Supplies Detailed
32	WP B-8.1	Materials and Supplies, Investment in Inventory Fund
33	WP B-8.2	Materials and Supplies Inventories, at cost
34		
35	**Schedule B-9**	Cash Working Capital
36	WP B-9	Materials and Supplies Expensed
37	WP B-9.1	AE Materials and Supplies Expensed
38	WP B-9.2	FPP Materials and Supplies Expensed
39	WP B-9.3	STP Materials and Supplies Expensed
40	WP B-9.4	Prepayments Expensed
41	WP B-9.4.1	Prepayments Expensed Detail
42	WP B-9.4.1.1	Prepayments Transactions
43	WP B-9.5	Fuel and Purchase Power
44		
45	**Schedule B-10**	Prepayments
46	WP B-10	Prepayments Detailed
47	WP B-10.1	Prepaid Expenses and Other Assets- Balance Sheet Roll Up
48		
49	**Schedule B-11**	Other Rate Base Items
50	WP B-11.1	Other Rate Base Items (Nuclear Fuel in Process)
51	WP B-11.1.1	Nuclear Fuel in Process - Balance Sheet Roll Up
52	WP B-11.2	Advances to Fayette Power Plant
53	WP B-11.2.1	Advances to Fayette Power Plant
54	WP B-11.3	Customer Deposits
55	WP B-11.3.1	Customer Deposits - Balance Sheet Roll Up
56	WP B-11.4	Contributions in Aid of Construction
57	WP B-11.4.1	Contributions in Aid of Construction
58	WP B-11.4.1.1	Amortization Expense of Contributions (CIAC)
59	WP B-11.4.2	Retail Transmission

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
60	WP B-11.4.3	Functionalization of Contributions in Aid of Construction
61		
62	**Schedule B-12**	Regulatory Assets
63		
64	**Schedule C-3**	Cash Flow Method
65	WP C-3.1	Debt Service (Accrual Basis)
66	WP C-3.1.1	Debt Service (Accrual Basis)
67	WP C-3.1.2	Commercial Paper
68	WP C-3.2	General Fund Transfer
69	WP C-3.2.1	General Fund Transfer K&M Adjustment
70	WP C-3.3	Internally Generated Funds for Construction
71	WP C-3.3.1	Historical Capital Spending
72	WP C-3.4	Interest Income
73	WP C-3.4.1	Interest Income
74	WP C-3.5	Contributions in Aid to Construction (CIAC)
75	WP C-3.5.1	Cash Contribution in Aid of Construction (CIAC)
76	WP C-3.6	Non-Nuclear Decommissioning Reserve
77		
78	**Schedule D-1**	Operations and Maintenance Expenses
79	WP D-1	Operations and Maintenance Expenses
80	WP D-1.1	Trial Balance
81	WP D-1.1.1	Fuel and Purchased Power
82	WP D-1.1.1.1	Fuel and Purchased Power
83	WP D-1.1.2	Purchased Power
84	WP D-1.1.3	System Control and Load Dispatching
85	WP D-1.2	Summary of Known & Measurable Adjustments
86	WP D-1.2.1	Adjustments to South Texas Project (STP) O&M related to periodic maintenance costs
87	WP D-1.2.2	Adjustments to Sand Hill Energy Center (SHEC) O&M related to periodic maintenance costs and Decker Steam Units due to ramp-down
88	WP D-1.2.3	O&M Nacogdoches

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
89	WP D-1.2.4	Reclassify Energy Efficiency Costs to Production
90	WP D-1.2.4.1	Key Accounts - Non-Electric
91	WP D-1.2.4.2	Remove Grant Consolidation Entry
92	WP D-1.2.4.3	Energy Efficiency Costs
93	WP D-1.2.5	City Services
94	WP D-1.2.5.1	Adjustments to Costs Associated with City of Austin Programs and Transfers for the Test Year
95	WP D-1.2.6	Uncollectible Accounts
96	WP D-1.2.6.1	Uncollectible Accounts by Customer Class
97	WP D-1.2.7	Rate Case Expenses
98	WP D-1.2.8	Transmission by Others
99	WP D-1.2.8.1	Test Year Transmission by Others
100	WP D-1.2.9	CAP Revenue Funded
101	WP D-1.2.10	Adjustments to Vegetation Management
102	WP D-1.2.11	Adjustments to remove Town Lake Center building costs
103	WP D-1.2.12	Adjustment to reflect current heavy equipment leases
104	WP D-1.2.13	Adjustments to Reflect Increased Insurance Costs
105	WP D-1.2.14	Adjustments to Apple One Call Center Staffing Contract
106	WP D-1.2.15	Adjustments to reflect new cloud-based call center software costs
107		
108	**Schedule D-2**	General and Administrative
109	WP D-2	General and Administrative
110	WP D-2.1	Direct Allocation to Production
111		
112	**Schedule D-3**	Payroll Expense Distribution
113	WP D-3	Payroll Expense Distribution
114	WP D-3.1	Test Year Labor
115	WP D-3.1.1	Adjust Labor
116		
117	**Schedule D-5**	Exclusions from Fiscal Year
118	WP D-5	Exclusions from Fiscal Year

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
119	WP D-5.1	
120	WP D-5.2	Association Dues Attributable to Legislative Advocacy
121		
122	**Schedule E-1**	Depreciation and Amortization Expense
123	WP E-1	Depreciation and Amortization Expense
124		
125	**Schedule E-2**	Taxes Other than Federal Income Taxes
126	WP E-2	Taxes Other than Federal Income Taxes
127		
128	**Schedule E-3**	Federal Income Taxes
129		
130	**Schedule E-4**	Other Expenses
131	WP E-4	Other Expenses
132	WP E-4.1	Interest on Customer Deposits
133	WP E-4.2	Non-Electric Expenses
134	WP E-4.3	Miscellaneous Nonoperating Income
135		
136	**Schedule E-5**	Other Revenues
137	WP E-5.1	Operating and Non-Operating Revenue
138	WP E-5.1.1	Transmission Regulated Cost of Service
139	WP E-5.1.2	Adjustments to Other Revenues
140	WP E-5.2	Congestion Revenue Right (CRR) Revenue
141		
142	**Schedule E-6**	Wheeling Revenue Under Existing Contracts
143		
144	**Schedule F-1**	Functionalization Factors
145	WP F-1.1	Amortization of Contributions in Aid of Construction
146	WP F-1.2	Common Material and Supplies
147	WP F-1.3	Accrual Revenue Bond Debt Service
148	WP F-1.4	Transportation Equipment FERC 392

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
149	WP F-1.5	Communication Equipment Allocation
150	WP F-1.5.1	Communication Equipment Allocation
151	WP F-1.6	Square Footage Allocator
152	WP F-1.6.1	Useable Square Footage
153	WP F-1.7	Net Electric Plant In Service
154	WP F-1.8	All Risk Insurance
155	WP F-1.9	O&M Allocators
156	WP F-1.10	Electric Labor, Excluding Transmission, Administrative and General Labor
157	WP F-1.11	Revenue Allocators
158	WP F-1.12	Substation Material and Supplies
159	WP F-1.13	Commercial Paper
160	WP F-1.14	Build America Bonds - Interest Income
161		
162	**Schedule F-2**	Classification Factors (Production)
163		
164	**Schedule F-3**	Classification Factors (Transmission)
165		
166	**Schedule F-4**	Classification Factors (Distribution)
167	WP F-4.1	Develop Allocators to Sub-Functionalize Poles and Conductors
168		
169	**Schedule F-5**	Classification Factors (Customer)
170		
171	**Schedule F-6**	Allocation Factors for Classes
172	WP F-6.1	Normalized Load Research Data
173	WP F-6.1.1	
174	WP F-6.1.2	Line Losses by Customer Class
175	WP F-6.1.2.1	Line Loss Study
176	WP F-6.2	Specialized Allocation Development
177	WP F-6.3	Weighted Customer - Meters
178		

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
179	**Schedule G-1**	Functionalized Revenue Requirement
180	**Schedule G-2**	Production Classification
181	**Schedule G-3**	Transmission Classification
182	**Schedule G-4**	Distribution Classification
183	**Schedule G-5**	Customer Classification
184	**Schedule G-6**	Cost of Service by Customer Class
185	**Schedule G-7**	Adjustment Clauses
186	**Schedule G-8**	Cost of Service Unit Costs
187	**Schedule G-9**	
188	WP G-9.1	
189		
190	**Schedule G-10**	Comparison of Cost of Service and Current Rates
191	WP G-10.1	Revenue by Customer Class
192	WP G-10.1.1	Base Revenue
193	WP G-10.2	Comparison of Cost of Service, Current Base Rates and Proposed Base Rates
194		
195	**Schedule H-2**	Rate Summary - Proposed Base Rates and Estimated Pass-Through Charges
196	WP H-2.1	Residential
197	WP H-2.2	Secondary Voltage < 10 kW
198	WP H-2.3	Secondary Voltage ≥ 10 < 300 kW
199	WP H-2.4	Secondary Voltage ≥ 300 kW
200	WP H-2.5	Primary Voltage < 3 MW
201	WP H-2.6	Primary Voltage ≥ 3 < 20 MW
202	WP H-2.7	(not in use)
203	WP H-2.8	Primary Voltage ≥ 20 MW @ 85% aLF
204	WP H-2.9	(not in use)
205	WP H-2.10	Transmission
206	WP H-2.11	Transmission Voltage ≥ 20 MW @ 85% aLF
207	WP H-2.12	Service Territory Lighting
208		

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
209	**Schedule H-3**	Bill Impact (Overview)
210	**Schedule H-3.1**	Bill Impact Tables on an Average Basis for Voltage Customer Class (Inside City of Austin)
211	**Schedule H-3.2**	Bill Impact Tables on an Average Basis for Voltage Customer Class (Outside City of Austin)
212	WP H-3.1.1	Residential (Inside City of Austin)
213	WP H-3.1.1.1	Residential CAP (Inside City of Austin)
214	WP H-3.1.2	Residential (Outside City of Austin)
215	WP H-3.1.2.1	Residential CAP (Outside City of Austin)
216	WP H-3.2.1	Secondary Voltage < 10 kW
217	WP H-3.2.2	Secondary Voltage < 10 kW
218	WP H-3.3.1	Secondary Voltage ≥ 10 < 300 kW
219	WP H-3.3.2	Secondary Voltage ≥ 10 < 300 kW
220	WP H-3.4.1	Secondary Voltage ≥ 300 kW
221	WP H-3.4.2	Secondary Voltage ≥ 300 kW
222	WP H-3.5.1	Primary Voltage < 3 MW
223	WP H-3.5.2	Primary Voltage < 3 MW
224	WP H-3.6.1	Primary Voltage ≥ 3 < 20 MW
225	WP H-3.6.2	Primary Voltage ≥ 3 < 20 MW
226	WP H-3.7.1	(not in use)
227	WP H-3.7.2	(not in use)
228	WP H-3.8.1	Primary Voltage ≥ 20 MW @ 85% aLF
229	WP H-3.8.2	Primary Voltage ≥ 20 MW @ 85% aLF
230	WP H-3.9.1	(not in use)
231	WP H-3.9.2	(not in use)
232	WP H-3.10.1	Transmission
233	WP H-3.10.2	Transmission
234	WP H-3.11.1	Transmission Voltage ≥ 20 MW @ 85% aLF
235	WP H-3.11.2	Transmission Voltage ≥ 20 MW @ 85% aLF
236		
237	**Schedule H-4**	Chart of Average Cost per kWh (Overview)
238	WP H-4.1.1	Residential

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
239	WP H-4.1.2	Residential
240	WP H-4.2.1	Secondary Voltage < 10 kW
241	WP H-4.2.2	Secondary Voltage < 10 kW
242	WP H-4.3.1	Secondary Voltage ≥ 10 < 300 kW
243	WP H-4.3.2	Secondary Voltage ≥ 10 < 300 kW
244	WP H-4.4.1	Secondary Voltage ≥ 300 kW
245	WP H-4.4.2	Secondary Voltage ≥ 300 kW
246	WP H-4.5.1	Primary Voltage < 3 MW
247	WP H-4.5.2	Primary Voltage < 3 MW
248	WP H-4.6.1	Primary Voltage ≥ 3 < 20 MW
249	WP H-4.6.2	Primary Voltage ≥ 3 < 20 MW
250	WP H-4.7.1	(not in use)
251	WP H-4.7.2	(not in use)
252	WP H-4.8.1	Primary Voltage ≥ 20 MW @ 85% aLF
253	WP H-4.8.2	Primary Voltage ≥ 20 MW @ 85% aLF
254	WP H-4.9.1	(not in use)
255	WP H-4.9.2	(not in use)
256	WP H-4.10.1	Transmission
257	WP H-4.10.2	Transmission
258	WP H-4.11.1	Transmission Voltage ≥ 20 MW @ 85% aLF
259	WP H-4.11.2	Transmission Voltage ≥ 20 MW @ 85% aLF
260		
261	**Schedule H-5.1**	Summary of Revenue at Existing, Cost of Service, and Proposed Rates by Customer Class
262	**Schedule H-5.2**	Discount Inflow/Outflow of Funds
263	Schedule H-5.2.1	Calculation of Discount
264	**Schedule H-5.3**	Component Breakdown Fixed and Variable Under Proposed Base Rates and FY 2022 Pass-Throughs
265	**Schedule H-5.4**	
266	**Schedule H-5.5**	
267	**Class Targets**	Summary of Target Revenue Requirement by Customer Class
268	**Tariff Rates**	Summary of Current Base Rates and FY 2022 Pass-Through Charges

Austin Energy
Electric Cost of Service and Rate Design

TOC

Table of Contents

No.	Sheet Name	Description
	(A)	(B)
269	WP H-5.1	Residential
270	WP H-5.2	Secondary Voltage < 10 kW
271	WP H-5.3	Secondary Voltage ≥ 10 < 300 kW
272	WP H-5.4	Secondary Voltage ≥ 300 kW
273	WP H-5.5	Primary Voltage < 3 MW
274	WP H-5.6	Primary Voltage ≥ 3 < 20 MW
275	WP H-5.7	(not in use)
276	WP H-5.8	Primary Voltage ≥ 20 MW @ 85% aLF
277	WP H-5.9	(not in use)
278	WP H-5.10	Transmission
279	WP H-5.11	Transmission Voltage ≥ 20 MW @ 85% aLF
280	WP H-5.12	Service Area Street Lighting
281	WP H-5.13	City-Owned Private Outdoor Lighting
282	WP H-5.14	Customer-Owned Non-Metered Lighting
283	WP H-5.15	Customer-Owned Metered Lighting

Austin Energy
Electric Cost of Service and Rate Design

Schedule A

Schedule A
Summary of Total Cost of Service by Function

Schedule A

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	Recoverable Fuel Cost	WP D-1.1.1	$ 272,844,778	$ -	$ 272,844,778	$ -	$ 272,844,778	$ 272,844,778	$ -	$ -	$ -
2	Nacogdoches O&M costs recoverable in PSA	Schedule B-9	13,420,509	-	13,420,509	-	13,420,509	13,420,509	-	-	-
3	Non-Recoverable Fuel Cost	WP D-1.1.1	16,511,649	-	16,511,649	(665,043)	15,846,606	15,846,606	-	-	-
4	Non-Fuel O&M	Sch D-1, D-2, Less (Line 1 + 2 + 3)	735,485,974	(829,067)	734,656,908	(52,150,999)	682,505,909	209,692,507	190,200,881	148,477,578	134,134,942
5	Total O&M		$ 1,038,262,910	$ (829,067)	$ 1,037,433,843	$ (52,816,042)	$ 984,617,801	$ 511,804,399	$ 190,200,881	$ 148,477,578	$ 134,134,942
6											
7	Depreciation & Amortization	Schedule E-1	$ 268,470,823	$ (9,961,371)	$ 258,509,452	$ (111,743,752)	$ 146,765,700	$ 48,755,043	$ 21,899,841	$ 64,550,916	$ 11,559,900
8											
9	Taxes Other Than Income Taxes	Schedule E-2	1,943,325	-	1,943,325	-	1,943,325	661,622	-	1,281,702	-
10	Federal Income Taxes	Schedule E-3	-	-	-	-	-	-	-	-	-
11	Other Expenses	Schedule E-4	33,247,101	(18,713,593)	14,533,507	(7,554,037)	6,979,470	661,835	-	828,576	5,489,058
12	Total Other Expenses		$ 35,190,425	$ (18,713,593)	$ 16,476,832	$ (7,554,037)	$ 8,922,794	$ 1,323,457	$ -	$ 2,110,279	$ 5,489,058
13											
14	Total Expenses (before Return)	Line 5 + 7 + 12	$ 1,341,924,158	$ (29,504,031)	$ 1,312,420,127	$ (172,113,832)	$ 1,140,306,295	$ 561,882,899	$ 212,100,723	$ 215,138,773	$ 151,183,900
15											
16	Return										
17	Debt Service	Schedule C-3	$ 159,561,089	$ (17,842,507)	$ 141,718,582	$ 1,396,488	$ 143,115,070	$ 57,619,483	$ 23,754,546	$ 61,741,042	$ -
18	Non-Nuclear Decommissioning	Schedule C-3	8,000,000	-	8,000,000	-	8,000,000	8,000,000	-	-	-
19	General Fund Transfer	Schedule C-3	114,000,000	-	114,000,000	7,000,000	121,000,000	39,166,703	10,799,372	52,127,496	18,906,429
20	Internally Generated Funds for Construction	Schedule C-3	198,693,044	(12,258,563)	186,434,481	(66,616,839)	119,817,642	11,028,856	22,828,153	79,940,319	6,020,314
21	Sub-Total		$ 480,254,133	$ (30,101,070)	$ 450,153,062	$ (58,220,350)	$ 391,932,712	$ 115,815,041	$ 57,382,071	$ 193,808,856	$ 24,926,743
22											
23	Less:										
24	Depreciation & Amortization	Schedule C-3	$ (268,470,823)	$ 9,961,371	$ (258,509,452)	$ 111,743,752	$ (146,765,700)	$ (48,755,043)	$ (21,899,841)	$ (64,550,916)	$ (11,559,900)
25	Interest and Dividend Income	Schedule C-3	(2,966,885)	-	(2,966,885)	(1,303,431)	(4,270,316)	(1,738,965)	(1,015,085)	(1,234,220)	(282,045)
26	Contribution in Aid of Construction	Schedule C-3	(41,398,937)	-	(41,398,937)	(2,229,044)	(43,627,981)	(638,352)	(31,769)	(42,957,860)	-
27	Sub-Total		$ (312,836,645)	$ 9,961,371	$ (302,875,274)	$ 108,211,278	$ (194,663,996)	$ (51,132,360)	$ (22,946,695)	$ (108,742,996)	$ (11,841,945)
28											
29	Cash Flow Return Requested	Line 21 + 27	$ 167,417,488	$ (20,139,700)	$ 147,277,788	$ 49,990,927	$ 197,268,716	$ 64,682,681	$ 34,435,377	$ 85,065,860	$ 13,084,798
30											
31	**Total Cost of Service**	Line 14 + 29	**$ 1,509,341,646**	**$ (49,643,731)**	**$ 1,459,697,915**	**$ (122,122,904)**	**$ 1,337,575,011**	**$ 626,565,580**	**$ 246,536,099**	**$ 300,204,634**	**$ 164,268,698**
32											
33	Less Other (Non-Rate) Revenue										
34	Other Revenue	Schedule E-5	$ (171,511,285)	$ 29,890,394	$ (141,620,891)	$ (2,814,513)	$ (144,435,404)	$ (4,856,163)	$ (126,768,935)	$ (8,617,291)	$ (4,193,014)
35	Sub-Total		$ (171,511,285)	$ 29,890,394	$ (141,620,891)	$ (2,814,513)	$ (144,435,404)	$ (4,856,163)	$ (126,768,935)	$ (8,617,291)	$ (4,193,014)
36											
37	**Total Retail Electric Revenue Requirement**	Line 31 + 35	**$ 1,337,830,361**	**$ (19,753,337)**	**$ 1,318,077,024**	**$ (124,937,417)**	**$ 1,193,139,607**	**$ 621,709,417**	**$ 119,767,164**	**$ 291,587,342**	**$ 160,075,684**
38											
39	**Pass-Through Costs**										
40	Recoverable Fuel and Purchased Power (w/o Fixed Nacogdoches Costs) [1]						$ 272,844,778				
41	Nacogdoches O&M						13,420,509				
42	Nacogdoches Debt Service						42,967,242				
43	Transmission by Others (FERC 565)						119,767,164				
44	ERCOT Administration Fees						8,425,351				
45	Energy Efficiency Program						26,649,169				
46	Green Building Program						2,840,901				
47	Solar Rebate Program						1,255,630				
48	Service Area Lighting (SAL) [2]						18,125,371				
49							$ 506,296,114				
50											
51	**Base Revenue Requirement**						**$ 686,843,493**				

Notes:
1 Includes the portion of PSA recoverable through SAL pass-through
2 Service Area Lighting revenue reflects the identified base cost of service (excluding PSA)

Austin Energy
Electric Cost of Service and Rate Design

Schedule B

Schedule B
Summary of Rate Base by Function

Schedule B

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	Net Plant in Service	Schedules B-1, B-2, B-3, B-5	$ 2,690,835,416	$ (167,842,225)	$ 2,522,993,191	$ (139,839,016)	$ 2,383,154,175	$ 760,216,204	$ 420,785,935	$ 1,080,553,025	$ 121,599,010
2								-	-	-	-
3	Construction Work in Progress	Schedule B-4	282,652,064	(84,310,430)	198,341,634	-	198,341,634	20,873,302	47,293,428	120,837,770	9,337,134
4	Plant Held for Future Use	Schedule B-6	23,115,022	-	23,115,022	-	23,115,022	19,375,316	3,739,706	-	-
5	Materials and Supplies	Schedule B-8	88,940,516	-	88,940,516	-	88,940,516	66,597,166	2,796,445	19,546,905	-
6	Cash Working Capital	Schedule B-9	62,522,666	(24,364)	62,498,303	(7,182,540)	55,315,763	19,560,354	3,920,763	16,544,293	15,290,353
7	Prepayments	Schedule B-10	21,574,954	(44,120)	21,530,834	-	21,530,834	21,404,619	20,538	103,335	2,341
8	Nuclear Fuel in Process	Schedule B-11	50,662,905	-	50,662,905	-	50,662,905	50,662,905	-	-	-
9	Advances to FPP	Schedule B-11	2,686,518	-	2,686,518	-	2,686,518	2,686,518	-	-	-
10	Less: Customer Deposits	Schedule B-11	(19,574,083)	-	(19,574,083)	-	(19,574,083)	(7,240,266)	-	(8,878,725)	(3,455,093)
11	Less: Contributions in Aid of Construction	Schedule B-11	(316,042,514)	-	(316,042,514)	-	(316,042,514)	-	(3,589,765)	(312,452,749)	-
12	Sub-Total		$ 196,538,047	$ (84,378,914)	$ 112,159,134	$ (7,182,540)	$ 104,976,594	$ 193,919,913	$ 54,181,115	$ (164,299,170)	$ 21,174,736
13											
14	Total Rate Base	Line 1 + 12	$ 2,887,373,464	$ (252,221,139)	$ 2,635,152,325	$ (147,021,556)	$ 2,488,130,769	$ 954,136,117	$ 474,967,051	$ 916,253,855	$ 142,773,746
15											
16	Total Revenue (Current Rates and Test Year Pass-Throughs)										
17	Base Revenue	WP G-10.1.1	$ 635,932,232	$ -	$ 635,932,232	$ 2,691,512	$ 638,623,744				
18	Recoverable Fuel		280,064,066	-	280,064,066	48,114,456	328,178,522				
19	Green Choice		27,806,016	-	27,806,016	(27,806,016)	-				
20	Other Pass-Throughs (CBC + Regulatory)		181,836,571	-	181,836,571	(3,718,979)	178,117,592				
21	Other Revenue	Schedule E-5	171,511,285	(29,890,394)	141,620,891	2,814,513	144,435,404				
22	Total Revenue		$ 1,297,150,170	$ (29,890,394)	$ 1,267,259,776	$ 22,095,486	$ 1,289,355,262				
23											
24	Total Operating Costs [1]	Schedule G-1	$ (1,341,924,158)	$ 29,504,031	$ (1,312,420,127)	$ 172,113,832	$ (1,140,306,295)				
25											
26	Return [2]	Line 22 + 24	$ (44,773,988)	$ (386,363)	$ (45,160,351)	$ 194,209,318	$ 149,048,967				
27											
28	**Rate of Return (Implied Under Current Rates)** [3]	Line 26 / 14	**-1.6%**		**-1.7%**		**6.0%**				
29											
30	Rate Revenue (Cost of Service)	Schedule G-1					$ 1,193,139,607				
31	Other Revenue	Schedule G-1					144,435,404				
32	Total Operating Costs [1]	Schedule G-1					(1,140,306,295)				
33	Return [2]						$ 197,268,716				
34											
35	**Rate of Return (Implied Under Cost of Service)** [3]	Line 33 / 14					**7.9%**				
36											
37	Rate Revenue (Proposed Rates) [4]	Schedule H-5					$ 1,193,135,986				
38	Other Revenue	Schedule G-1					144,435,404				
39	Total Operating Costs [1]	Schedule G-1					(1,140,306,295)				
40	Return [2]						$ 197,265,095				
41											
42	**Rate of Return (Implied Under Proposed Rates)** [3]	Line 40 / 14					**7.9%**				
43											
44											

45 Note:
46 [1] Total Operating Costs does not include the General Fund Transfer (GFT) to the City of Austin, but it does include transfers for shared services (e.g., Administrative
47 [2] For the return to be sufficient, the return plus depreciation, interest income and CIAC should recover the cost of: 1) debt service, 2) GFT, 3) cash funding for capital
48 [3] The return is reflective of the entire electric utility and includes the portion of the utility regulated by the PUCT (i.e., Transmission)
49 [4] Revenue projected under the proposed rates and test year pass-throughs, but excludes CAP fee revenue as this benefit goes to Customer Assistance Program

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-1

Schedule B-1
Original Cost of Plant in Service

Schedule B-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Intangible and Non-Utility Plant**											
2	121	Non-Utility Plant	WP B-1	268,556,671	(268,556,671)	-	-	-	-	-	-	-
3		Sub-Total		$ 268,556,671	$ (268,556,671)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4												
5	**Steam Power Generation**											
6	310	Land & Land Rights	WP B-1	9,674,858	-	9,674,858	(777,719)	8,897,139	8,897,139	-	-	-
7	311	Structures & Improvements	WP B-1	147,023,521	-	147,023,521	(54,882,882)	92,140,639	92,140,639	-	-	-
8	312	Boiler Plant Equipment	WP B-1	629,168,256	-	629,168,256	(198,686,599)	430,481,657	430,481,657	-	-	-
9	313	Engines and Engine Driven Generators	WP B-2	32,368	-	32,368	-	32,368	32,368	-	-	-
10	314	Turbogenerator Units	WP B-3	199,064,182	-	199,064,182	(107,395,129)	91,669,053	91,669,053	-	-	-
11	315	Accessory Plt Equipment	WP B-1	56,986,475	-	56,986,475	(22,699,052)	34,287,423	34,287,423	-	-	-
12	316	Miscellaneous Equipment	WP B-1	72,014,109	-	72,014,109	(9,295,378)	62,718,730	62,718,730	-	-	-
13		Sub-Total		$ 1,113,963,770	$ -	$ 1,113,963,770	$ (393,736,759)	$ 720,227,010	$ 720,227,010	$ -	$ -	$ -
14												
15	**Nuclear Power Generation**											
16	320	Land & Land Rights	WP B-1	2,782,932	-	2,782,932	-	2,782,932	2,782,932	-	-	-
17	321	Structures & Improvements	WP B-1	428,766,419	-	428,766,419	-	428,766,419	428,766,419	-	-	-
18	322	Reactor Plant Equipment	WP B-1	321,359,526	-	321,359,526	-	321,359,526	321,359,526	-	-	-
19	323	Turbogenerator Units	WP B-1	60,034,149	-	60,034,149	-	60,034,149	60,034,149	-	-	-
20	324	Accessory Plant Equipment	WP B-1	175,100,262	-	175,100,262	-	175,100,262	175,100,262	-	-	-
21	325	Miscellaneous Equipment	WP B-1	49,206,668	-	49,206,668	-	49,206,668	49,206,668	-	-	-
22		Sub-Total		$ 1,037,249,955	$ -	$ 1,037,249,955	$ -	$ 1,037,249,955	$ 1,037,249,955	$ -	$ -	$ -
23												
24	**Combustion Turbine & Other Production**											
25	340	Land & Land Rights	WP B-1	3,354,782	-	3,354,782	-	3,354,782	3,354,782	-	-	-
26	341	Structures & Improvements	WP B-1	12,975,957	-	12,975,957	-	12,975,957	12,975,957	-	-	-
27	342	Fuel Holders, Producers and Accessories	WP B-1	22,305,783	-	22,305,783	-	22,305,783	22,305,783	-	-	-
28	343	Prime movers	WP B-1	14,013,485	-	14,013,485	-	14,013,485	14,013,485	-	-	-
29	344	Generator/PV	WP B-1	366,614,833	-	366,614,833	-	366,614,833	366,614,833	-	-	-
30	345	Accessory Elec Equip.	WP B-1	13,838,317	-	13,838,317	-	13,838,317	13,838,317	-	-	-
31	346	Miscellaneous Equipment	WP B-1	4,324,460	-	4,324,460	-	4,324,460	4,324,460	-	-	-
32		Sub-Total		$ 437,427,617	$ -	$ 437,427,617	$ -	$ 437,427,617	$ 437,427,617	$ -	$ -	$ -
33												
34	**Total Power Generation Plant**		Line 13 + 22 + 32	**$ 2,588,641,342**	**$ -**	**$ 2,588,641,342**	**$ (393,736,759)**	**$ 2,194,904,582**	**$ 2,194,904,582**	**$ -**	**$ -**	**$ -**
35												
36	**Transmission Plant**											
37	350	Land & Land Rights	WP B-1	37,132,831	-	37,132,831	-	37,132,831	-	37,132,831	-	-
38	352	Structures & Improvements	WP B-1	56,847,478	-	56,847,478	-	56,847,478	-	56,847,478	-	-
39	353	Station Equipment	WP B-1	309,421,409	-	309,421,409	-	309,421,409	-	309,421,409	-	-
40	354	Towers and Fixtures	WP B-1	48,022,989	-	48,022,989	-	48,022,989	-	48,022,989	-	-
41	355	Poles and Fixtures	WP B-1	102,509,059	-	102,509,059	-	102,509,059	-	102,509,059	-	-
42	356	Overhead Conductors and Devices	WP B-1	112,484,668	-	112,484,668	-	112,484,668	-	112,484,668	-	-
43	357	Underground Conduit	WP B-1	11,390,850	-	11,390,850	-	11,390,850	-	11,390,850	-	-
44	358	Underground Conductors and Devices	WP B-1	20,117,808	-	20,117,808	-	20,117,808	-	20,117,808	-	-
45	359	Roads and Trails	WP B-1	1,796,853	-	1,796,853	-	1,796,853	-	1,796,853	-	-
46		Sub-Total		$ 699,723,947	$ -	$ 699,723,947	$ -	$ 699,723,947	$ -	$ 699,723,947	$ -	$ -
47												
48	**Distribution Plant**											
49	360	Land & Land Rights	WP B-1	7,597,410	-	7,597,410	-	7,597,410	-	-	7,597,410	-
50	361	Structures & Improvements	WP B-1	36,720,831	-	36,720,831	-	36,720,831	-	-	36,720,831	-
51	362	Station Equipment	WP B-1	260,924,564	-	260,924,564	-	260,924,564	-	-	260,924,564	-
52	363	Storage Equipment	WP B-1	9,467,965	-	9,467,965	-	9,467,965	-	-	9,467,965	-
53	364	Poles, Towers & Fixtures	WP B-1	221,832,149	-	221,832,149	-	221,832,149	-	-	221,832,149	-
54	365	OH Conductors & Devices	WP B-1	269,060,424	-	269,060,424	-	269,060,424	-	-	269,060,424	-
55	366	UG Conduit	WP B-1	196,062,490	-	196,062,490	-	196,062,490	-	-	196,062,490	-
56	367	UG Conductors & Devices	WP B-1	516,392,178	-	516,392,178	-	516,392,178	-	-	516,392,178	-
57	368	Line Transformers	WP B-1	334,370,191	-	334,370,191	-	334,370,191	-	-	334,370,191	-
58	369	Services	WP B-1	35,716,773	-	35,716,773	-	35,716,773	-	-	35,716,773	-
59	370	Meters	WP B-1	152,657,629	-	152,657,629	-	152,657,629	-	-	-	152,657,629
60	371	Installation on Customers' Prem	WP B-1	19,386	-	19,386	-	19,386	-	-	19,386	-
61	372	Leased Property on Customers' Premises	WP B-1	2,732,264	-	2,732,264	-	2,732,264	-	-	2,732,264	-
62	373	Streetlighting & Signal Systems	WP B-1	124,169,521	-	124,169,521	-	124,169,521	-	-	124,169,521	-
63		Sub-Total		$ 2,167,723,776	$ -	$ 2,167,723,776	$ -	$ 2,167,723,776	$ -	$ -	$ 2,015,066,147	$ 152,657,629
64												
65	**Total Plant in Service Before General Plant**			**$ 5,724,645,735**	**$ (268,556,671)**	**$ 5,456,089,064**	**$ (393,736,759)**	**$ 5,062,352,305**	**$ 2,194,904,582**	**$ 699,723,947**	**$ 2,015,066,147**	**$ 152,657,629**

Austin Energy
Electric Cost of Service and Rate Design

WP B-1

Work Paper B-1
Original Cost of Plant in Service

WP B-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Intangible and Non-Utility Plant**													
2	121	Non-Utility Plant	WP B-1.1	268,556,671	(268,556,671)	-			-	-	-	-	-	-
3		Sub-Total		$ 268,556,671	$ (268,556,671)	$ -			$ -	$ -	$ -	$ -	$ -	$ -
4														
5	**Steam Power Generation**													
6	310	Land & Land Rights	WP B-1.1	9,674,858		9,674,858	Production		(777,719)	8,897,139	8,897,139	-	-	-
7	311	Structures & Improvements	WP B-1.1	147,023,521		147,023,521	Production		(54,882,882)	92,140,639	92,140,639	-	-	-
8	312	Boiler Plant Equipment	WP B-1.1	629,168,256		629,168,256	Production		(198,686,599)	430,481,657	430,481,657	-	-	-
9	313	Engines and Engine Driven Generators	WP B-1.1	32,368		32,368	Production		-	32,368	32,368	-	-	-
10	314	Turbogenerator Units	WP B-1.1	199,064,182		199,064,182	Production		(107,395,129)	91,669,053	91,669,053	-	-	-
11	315	Accessory Plt Equipment	WP B-1.1	56,986,475		56,986,475	Production		(22,699,052)	34,287,423	34,287,423	-	-	-
12	316	Miscellaneous Equipment	WP B-1.1	72,014,109		72,014,109	Production		(9,295,378)	62,718,730	62,718,730	-	-	-
13		Sub-Total		$ 1,113,963,770	$ -	$ 1,113,963,770			$ (393,736,759)	$ 720,227,010	$ 720,227,010	$ -	$ -	$ -
14														
15	**Nuclear Power Generation**		WP B-1.1											
16	320	Land & Land Rights	WP B-1.1	2,782,932		2,782,932	Production		-	2,782,932	2,782,932	-	-	-
17	321	Structures & Improvements	WP B-1.1	428,766,419		428,766,419	Production		-	428,766,419	428,766,419	-	-	-
18	322	Reactor Plant Equipment	WP B-1.1	321,359,526		321,359,526	Production		-	321,359,526	321,359,526	-	-	-
19	323	Turbogenerator Units	WP B-1.1	60,034,149		60,034,149	Production		-	60,034,149	60,034,149	-	-	-
20	324	Accessory Plant Equipment	WP B-1.1	175,100,262		175,100,262	Production		-	175,100,262	175,100,262	-	-	-
21	325	Miscellaneous Equipment	WP B-1.1	49,206,668		49,206,668	Production		-	49,206,668	49,206,668	-	-	-
22		Sub-Total		$ 1,037,249,955	$ -	$ 1,037,249,955			$ -	$ 1,037,249,955	$ 1,037,249,955	$ -	$ -	$ -
23														
24	**Combustion Turbine & Other Production**													
25	340	Land & Land Rights	WP B-1.1	3,354,782		3,354,782	Production		-	3,354,782	3,354,782	-	-	-
26	341	Structures & Improvements	WP B-1.1	12,975,957		12,975,957	Production		-	12,975,957	12,975,957	-	-	-
27	342	Fuel Holders, Producers and Accessories	WP B-1.1	22,305,783		22,305,783	Production		-	22,305,783	22,305,783	-	-	-
28	343	Prime movers	WP B-1.1	14,013,485		14,013,485	Production		-	14,013,485	14,013,485	-	-	-
29	344	Generator/PV	WP B-1.1	366,614,833		366,614,833	Production		-	366,614,833	366,614,833	-	-	-
30	345	Accessory Elec Equip.	WP B-1.1	13,838,317		13,838,317	Production		-	13,838,317	13,838,317	-	-	-
31	346	Miscellaneous Equipment	WP B-1.1	4,324,460		4,324,460	Production		-	4,324,460	4,324,460	-	-	-
32		Sub-Total		$ 437,427,617	$ -	$ 437,427,617			$ -	$ 437,427,617	$ 437,427,617	$ -	$ -	$ -
33														
34	**Total Power Generation Plant**		Line 13 + 22 + 32	**$ 2,588,641,342**	**$ -**	**$ 2,588,641,342**			**$ (393,736,759)**	**$ 2,194,904,582**	**$ 2,194,904,582**	**$ -**	**$ -**	**$ -**
35														
36	**Transmission Plant**													
37	350	Land & Land Rights	WP B-1.1	37,132,831		37,132,831	Transmission		-	37,132,831	-	37,132,831	-	-
38	352	Structures & Improvements	WP B-1.1	56,847,478		56,847,478	Transmission		-	56,847,478	-	56,847,478	-	-
39	353	Station Equipment	WP B-1.1	309,421,409		309,421,409	Transmission		-	309,421,409	-	309,421,409	-	-
40	354	Towers and Fixtures	WP B-1.1	48,022,989		48,022,989	Transmission		-	48,022,989	-	48,022,989	-	-
41	355	Poles and Fixtures	WP B-1.1	102,509,059		102,509,059	Transmission		-	102,509,059	-	102,509,059	-	-
42	356	Overhead Conductors and Devices	WP B-1.1	112,484,668		112,484,668	Transmission		-	112,484,668	-	112,484,668	-	-
43	357	Underground Conduit	WP B-1.1	11,390,850		11,390,850	Transmission		-	11,390,850	-	11,390,850	-	-
44	358	Underground Conductors and Devices	WP B-1.1	20,117,808		20,117,808	Transmission		-	20,117,808	-	20,117,808	-	-
45	359	Roads and Trails	WP B-1.1	1,796,853		1,796,853	Transmission		-	1,796,853	-	1,796,853	-	-
46		Sub-Total		$ 699,723,947	$ -	$ 699,723,947			$ -	$ 699,723,947	$ -	$ 699,723,947	$ -	$ -
47														
48	**Distribution Plant**													
49	360	Land & Land Rights	WP B-1.1	7,597,410		7,597,410	Distribution		-	7,597,410	-	-	7,597,410	-
50	361	Structures & Improvements	WP B-1.1	36,720,831		36,720,831	Distribution		-	36,720,831	-	-	36,720,831	-
51	362	Station Equipment	WP B-1.1	260,924,564		260,924,564	Distribution		-	260,924,564	-	-	260,924,564	-
52	363	Storage Equipment	WP B-1.1	9,467,965		9,467,965	Distribution		-	9,467,965	-	-	9,467,965	-
53	364	Poles, Towers & Fixtures	WP B-1.1	221,832,149		221,832,149	Distribution		-	221,832,149	-	-	221,832,149	-
54	365	OH Conductors & Devices	WP B-1.1	269,060,424		269,060,424	Distribution		-	269,060,424	-	-	269,060,424	-
55	366	UG Conduit	WP B-1.1	196,062,490		196,062,490	Distribution		-	196,062,490	-	-	196,062,490	-
56	367	UG Conductors & Devices	WP B-1.1	516,392,178		516,392,178	Distribution		-	516,392,178	-	-	516,392,178	-
57	368	Line Transformers	WP B-1.1	334,370,191		334,370,191	Distribution		-	334,370,191	-	-	334,370,191	-
58	369	Services	WP B-1.1	35,716,773		35,716,773	Distribution		-	35,716,773	-	-	35,716,773	-
59	370	Meters	WP B-1.1	152,657,629		152,657,629	Customer		-	152,657,629	-	-	-	152,657,629
60	371	Installation on Customers' Prem	WP B-1.1	19,386		19,386	Distribution		-	19,386	-	-	19,386	-
61	372	Leased Property on Customers' Premises	WP B-1.1	2,732,264		2,732,264	Distribution		-	2,732,264	-	-	2,732,264	-
62	373	Streetlighting & Signal Systems	WP B-1.1	124,169,521		124,169,521	Distribution		-	124,169,521	-	-	124,169,521	-
63		Sub-Total		$ 2,167,723,776	$ -	$ 2,167,723,776			$ -	$ 2,167,723,776	$ -	$ -	$ 2,015,066,147	$ 152,657,629
64														
65	**Total Plant in Service Before General Plant**			**$ 5,724,645,735**	**$ (268,556,671)**	**$ 5,456,089,064**			**$ (393,736,759)**	**$ 5,062,352,305**	**$ 2,194,904,582**	**$ 699,723,947**	**$ 2,015,066,147**	**$ 152,657,629**

Work Paper B-1.1 **WP B-1.1**

Original Cost of Plant, Accumulated Depreciation & Depreciation Expense

No.	FERC	Reference Schedule	Original Cost of Plant	Accumulated Depreciation	Net Plant	Depreciation Expense
			(A)	(B)	(C)	(D)
1	121		268,556,671	(101,080,423)	167,476,248	9,791,846
2	310		9,674,858	-	9,674,858	-
3	311		147,023,521	(105,662,881)	41,360,640	5,903
4	312		629,168,256	(493,015,758)	136,152,499	111,988,275
5	313		32,368	(663)	31,705	-
6	314		199,064,182	(117,548,319)	81,515,862	19,576,417
7	315		56,986,475	(47,548,421)	9,438,054	-
8	316		72,014,109	(60,917,531)	11,096,578	-
9	320		2,782,932	-	2,782,932	-
10	321		428,766,419	(304,984,389)	123,782,030	7,320,856
11	322		321,359,526	(210,196,519)	111,163,007	-
12	323		60,034,149	(28,498,520)	31,535,628	1,728,741
13	324		175,100,262	(126,139,468)	48,960,793	-
14	325		49,206,668	(9,045,144)	40,161,525	224,732
15	340		3,354,782	-	3,354,782	-
16	341		12,975,957	(5,128,500)	7,847,457	-
17	342		22,305,783	(8,781,370)	13,524,413	-
18	343		14,013,485	(4,903,402)	9,110,083	13,557,711
19	344		366,614,833	(214,860,336)	151,754,497	-
20	345		13,838,317	(5,731,959)	8,106,358	13,689
21	346		4,324,460	(1,817,847)	2,506,613	-
22	350		37,132,831	-	37,132,831	-
23	352		56,847,478	(25,501,434)	31,346,043	1,871,973
24	353		309,421,409	(112,261,144)	197,160,264	7,529,420
25	354		48,022,989	(46,067,917)	1,955,072	1,420,605
26	355		102,509,059	(52,622,916)	49,886,143	3,347,565
27	356		112,484,668	(69,222,531)	43,262,138	3,660,578
28	357		11,390,850	(4,671,537)	6,719,313	374,931
29	358		20,117,808	(7,279,986)	12,837,822	654,543
30	359		1,796,853	(638,969)	1,157,884	44,921
31	360		7,597,410	-	7,597,410	-
32	361		36,720,831	(22,364,731)	14,356,100	1,227,494
33	362		260,924,564	(107,758,158)	153,166,406	6,539,070
34	363		9,467,965	(2,581,623)	6,886,342	1,365,884
35	364		221,832,149	(140,724,245)	81,107,904	6,868,080
36	365		269,060,424	(155,606,945)	113,453,478	8,185,139
37	366		196,062,490	(141,330,535)	54,731,955	5,811,555
38	367		516,392,178	(245,214,098)	271,178,080	16,568,225
39	368		334,370,191	(175,990,504)	158,379,688	10,610,639
40	369		35,716,773	(33,911,298)	1,805,475	1,088,205
41	370		152,657,629	(68,724,448)	83,933,181	8,630,435
42	371		19,386	(10,537)	8,849	646
43	372		2,732,264	(2,732,264)	-	74
44	373		124,169,521	(67,933,529)	56,235,992	3,459,999
45	389		15,414,843	-	15,414,843	-
46	390		283,855,413	(74,971,627)	208,883,786	7,005,506
47	391		226,438,823	(178,704,416)	47,734,407	11,885,868
48	392		43,578,639	(24,453,207)	19,125,432	2,949,814
49	393		331,497	(331,497)	-	218
50	394		3,166,779	(2,320,742)	846,037	228,248
51	395		1,597,087	(1,005,867)	591,220	148,168
52	396		3,307,157	(2,813,232)	493,925	254,810
53	397		76,896,144	(75,948,211)	947,933	4,604,569
54	398		13,109,691	(11,948,393)	1,161,299	269,843
55	399		14,376	(12,776)	1,599	200
56						
57			**6,392,356,185**	**(3,701,520,769)**	**2,690,835,416**	**280,815,394**
58			**WP/B-1/1/1**	**WP/B-1/1/1**		**WP/D-1/1**
				B-5		

Summary of Original Cost of Plant, Accumulated Depreciation, Net Plant and Depreciation Expense
- Source Data is Fixed Asset Records
- Land is included in FERC 121

Work Paper B-1.1.1 **WP B-1.1.1**
Balance Sheet

No.	Statement of Net Assets September 30, 2021		Amount ($1,000's) (A)	
	ASSETS			
1	**Current assets:**			
2	Cash		26	
3	Pooled investments and cash		328,847	
4	Pooled investments and cash - restricted		57,507	
5	**Total pooled investments and cash**		**386,353**	
6	Investments, at fair value-restricted		85,454	
7	Working capital advances		2,687	
8	Accounts receivable		175,080	
9	Less allowance for doubtful accounts		(22,064)	
10	**Net accounts receivable**		**153,016**	
11	Receivables from other governments		1,163	
12	Due from other funds		-	
13	Inventories, at cost		88,941	
14	Prepaid expenses		21,575	
15	Interest receivable		849	
16	Regulatory assets, net of amortization		21,133	
17	Other assets		3,500	
18	**Total current assets**		**764,697**	
19	**Non-current assets:**			
20	Cash - restricted		4,790	
21	Pooled investments and cash - restricted		107,150	
22	Investments, at fair value-restricted		296,388	
23	Advances to other funds		5,952	
24	Investments held by trustee - restricted		240,598	
25	Interest receivable - restricted		65	
26	**Capital Assets**			
27	Land and land rights	(A)	76,454	
28	Property, plant and equipment in service	(A)	6,315,902	
29	Less accumulated depreciation		(3,701,521)	WP B-1.1
30	**Net property, plant and equipment in service**		**2,614,381**	
31	Construction in progress		282,652	
32	Nuclear fuel (net of amortization)		50,663	
33	Plant held for future use		23,115	
34	**Total capital assets**		**3,047,265**	
35	Derivative instruments - energy risk management		2,330	
36	Other long-term assets - restricted		515	
37	Other long-term assets		44,348	
38	Other receivables - restricted (LT)		7,789	
39	Regulatory assets, net of amortization		1,106,632	
40	**Total non-current assets**		**4,863,821**	
41	Deferred Outflow of Resources		473,033	
42	**Total assets and deferred outflows**		**6,101,551**	
43				
44	**NOTE:**			
45	**Sum of (A) = $6,392,356 WP B-1.1**			
46				

Work Paper B-1.1.1 **WP B-1.1.1**
Balance Sheet

47	**LIABILITIES**	
48	**Current liabilities:**	
49	Accounts payable	98,037
50	Accounts and retainage payable from restricted assets	7,859
51	Accrued payroll	11,482
52	Accrued compensated absences	12,365
53	Due to other Governments	4,088
54	Accrued interest payable from restricted assets	30,325
55	Interest payable on capital appreciation bonds and other debt	38
56	Bonds payable from restricted assets	86,427
57	Capital lease obligations payable - current	66
58	Customer and escrow deposits payable from restricted assets	54,553
59	Decommissioning expense payable ST	-
60	Claims payable ST	242
61	OPEB payable ST	7,735
62	Other liabilities	2,285
63	Other liabilities payable from restricted assets	533
64	**Total current liabilities**	**316,037**
65	**Non-current liabilities, net of current portion:**	
66	Accrued compensated absences	2,362
67	Commercial paper notes payable	76,600
68	Bonds payable, net of discount and inclusive of premium	1,971,798
69	Pension obligation payable	307,542
70	Other Post Employment Benefits	522,522
71	Capital lease obligations payable	690
72	Decommissioning expense payable	436,599
73	Derivative instruments - energy risk management - liability	-
74	Claims payable LT	987
75	Other liabilities	45,306
76	Other liabilities payable from restricted assets	1,259
77	**Total non-current liabilities**	**3,365,663**
78	Deferred Inflow of Resources	603,191
79	**Total liabilities and deferred inflows**	**4,284,891**
80		
81	**NET POSITION**	
82	Invested in Capital Assets, net of related debt	612,274
83	Restricted for:	
84	Debt service	55,129
85	Bond reserve	17,295
86	ECC Reserve	12,946
87	Contingency Reserve & Power Supply Stabilization Reserve Fund	217,769
88	Capital projects	50,557
89	Capital Reserve Fund	70,391
90	Unrestricted (deficit)	780,299
91	**Total net position**	**1,816,660**
92	**Total liabilities and net position**	**6,101,551**

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-2

Schedule B-2
Original Cost of General Plant Excluding Communication Equipment (FERC 397)

Schedule B-2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**General Plant Excluding Communications Equipment (FERC 397)**											
2	389	Land & Land Rights	WP B-2	$ 15,414,843	$ -	$ 15,414,843	$ -	$ 15,414,843	$ 3,013,056	$ 1,963,446	$ 8,309,562	$ 2,128,779
3	390	Structures & Improvements	WP B-2	283,855,413	(620,795)	283,234,618	-	283,234,618	55,362,337	36,076,643	152,681,133	39,114,504
4	391	Office Furniture & Equipment	WP B-2	226,438,823	(165,775)	226,273,048	-	226,273,048	44,228,367	28,821,237	121,975,293	31,248,151
5	392	Transportation Equipment	WP B-2	43,578,639	-	43,578,639	(234,546)	43,344,093	2,285,985	9,606,445	31,451,663	-
6	393	Stores Equipment	WP B-2	331,497	-	331,497	-	331,497	111,854	60,525	145,801	13,317
7	394	Tools, Shop & Garage Equipment	WP B-2	3,166,779	(34,585)	3,132,194	-	3,132,194	1,056,869	571,877	1,377,616	125,832
8	395	Laboratory Equipment	WP B-2	1,597,087	(21,250)	1,575,837	-	1,575,837	531,721	287,717	693,092	63,307
9	396	Power Operated Equipment	WP B-2	3,307,157	-	3,307,157	-	3,307,157	1,115,906	603,822	1,454,569	132,861
10	398	Miscellaneous Equipment	WP B-2	13,109,691	(6,186)	13,103,505	(326,389)	12,777,117	4,311,273	2,332,849	5,619,691	513,304
11	399	Other Tangible Property	WP B-2	14,376	-	14,376	-	14,376	4,851	2,625	6,323	578
12		Total		$ 590,814,306	$ (848,592)	$ 589,965,715	$ (560,934)	$ 589,404,780	$ 112,022,219	$ 80,327,185	$ 323,714,744	$ 73,340,632

Austin Energy
Electric Cost of Service and Rate Design

WP B-2

Work Paper B-2

WP B-2

Original Cost of General Plant Excluding Communication Equipment (FERC 397)

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**General Plant Excluding Communications Equipment (FERC 397)**													
2	389	Land & Land Rights	WP B-1.1	$ 15,414,843	$ -	15,414,843	SQFT		-	15,414,843	3,013,056	1,963,446	8,309,562	2,128,779
3	390	Structures & Improvements	WP B-1.1, WP B-2.1	283,855,413	(620,795)	283,234,618	SQFT		-	283,234,618	55,362,337	36,076,643	152,681,133	39,114,504
4	391	Office Furniture & Equipment	WP B-1.1, WP B-2.1	226,438,823	(165,775)	226,273,048	SQFT		-	226,273,048	44,228,367	28,821,237	121,975,293	31,248,151
5	392	Transportation Equipment	WP B-1.1	43,578,639	-	43,578,639	FERC 392		(234,546)	43,344,093	2,285,985	9,606,445	31,451,663	-
6	393	Stores Equipment	WP B-1.1	331,497	-	331,497	N-PLTxGPLT		-	331,497	111,854	60,525	145,801	13,317
7	394	Tools, Shop & Garage Equipment	WP B-1.1, WP B-2.1	3,166,779	(34,585)	3,132,194	N-PLTxGPLT		-	3,132,194	1,056,869	571,877	1,377,616	125,832
8	395	Laboratory Equipment	WP B-1.1, WP B-2.1	1,597,087	(21,250)	1,575,837	N-PLTxGPLT		-	1,575,837	531,721	287,717	693,092	63,307
9	396	Power Operated Equipment	WP B-1.1	3,307,157	-	3,307,157	N-PLTxGPLT		-	3,307,157	1,115,906	603,822	1,454,569	132,861
10	398	Miscellaneous Equipment	WP B-1.1, WP B-2.1	13,109,691	(6,186)	13,103,505	N-PLTxGPLT		(326,389)	12,777,117	4,311,273	2,332,849	5,619,691	513,304
11	399	Other Tangible Property	WP B-1.1	14,376	-	14,376	N-PLTxGPLT		-	14,376	4,851	2,625	6,323	578
12		Total		$ 590,814,306	$ (848,592)	$ 589,965,715			$ (560,934)	$ 589,404,780	$ 112,022,219	$ 80,327,185	$ 323,714,744	$ 73,340,632

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-2.1 **WP B-2.1**
Original Cost of General Non-Utility Plant

No.	FERC	Reference Schedule	Original Cost of Plant	Accumulated Depreciation	Net Plant	Depreciation Expense
			(A)	(B)	(C)	(D)
1	389				-	
2	390		620,795	(284,203)	336,592	32,876
3	391		165,775	(165,744)	31	3
4	392				-	
5	393				-	
6	394		34,585	(28,875)	5,711	4,314
7	395		21,250	(20,522)	728	394
8	396				-	
9	397		155,535	(132,631)	22,904	131,878
10	398		6,186	(6,174)	12	60
11	399				-	
12						
13			**1,004,126**	**(638,149)**	**365,977**	**169,525**
14			**WP B-2**	**WP B-5**		**WP E-1**

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-3

Schedule B-3
Original Cost of Communication Equipment (FERC 397)

Schedule B-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Communications Equipment (FERC 397)**											
2	397	Communications Equipment	WP B-3	$ 76,896,144	$ (155,535)	$ 76,740,609	$ (462,888)	$ 76,277,721	$ 32,060,900	$ 3,244,646	$ 35,980,958	$ 4,991,217

Austin Energy
Electric Cost of Service and Rate Design

WP B-3

Work Paper B-3
Original Cost of Communication Equipment (FERC 397)

WP B-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Communications Equipment (FERC 397)**													
2	397	Communications Equipment	WP B-1.1	$ 76,896,144	$ (155,535)	$ 76,740,609	FERC 397		(462,888)	$ 76,277,721	32,060,900	3,244,646	35,980,958	4,991,217

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-4

Schedule B-4
Construction Work in Progress (CWIP)

Schedule B-4

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Construction Work in Progress**											
2	107	Construction Work in Progress	WP B-4	$ 282,652,064	$ (84,310,430)	$ 198,341,634	$ -	$ 198,341,634	$ 20,873,302	$ 47,293,428	$ 120,837,770	$ 9,337,134
3									10.5%	23.8%	60.9%	4.7%

Austin Energy
Electric Cost of Service and Rate Design

WP B-4

Work Paper B-4
Construction Work in Progress (CWIP) Detail by FERC

WP B-4

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Construction Work in Progress**													
2	121	Non-Utility Plant	WP B-4.1	84,310,430	(84,310,430)	-			-	-	-	-	-	-
3	311	Structures & Improvements	WP B-4.1	692,613		692,613	Production		-	692,613	692,613	-	-	-
4	312	Boiler plant equipment	WP B-4.1	1,409,597		1,409,597	Production		-	1,409,597	1,409,597	-	-	-
5	314	Turbogenerator units	WP B-4.1	7,919		7,919	Production		-	7,919	7,919	-	-	-
6	316	Miscellaneous power plant equipment	WP B-4.1	114,593		114,593	Production		-	114,593	114,593	-	-	-
7	325	Miscellaneous Equipment	WP B-4.1	4,080,678		4,080,678	Production		-	4,080,678	4,080,678	-	-	-
8	341	Structures & Improvements	WP B-4.1	158,358		158,358	Production		-	158,358	158,358	-	-	-
9	342	Fuel holders, producers, and accessories	WP B-4.1	587,185		587,185	Production		-	587,185	587,185	-	-	-
10	344	Generator/PV	WP B-4.1	811,870		811,870	Production		-	811,870	811,870	-	-	-
11	345	Accessory Elec Equip.	WP B-4.1	1,941,671		1,941,671	Production		-	1,941,671	1,941,671	-	-	-
12	346	Miscellaneous power plant equipment	WP B-4.1	37,700		37,700	Production		-	37,700	37,700	-	-	-
13	350	Land & Land Rights	WP B-4.1	3,008,746		3,008,746	Transmission		-	3,008,746	-	3,008,746	-	-
14	352	Structures & Improvements	WP B-4.1	7,900,414		7,900,414	Transmission		-	7,900,414	-	7,900,414	-	-
15	353	Station Equipment	WP B-4.1	27,813,153		27,813,153	Transmission		-	27,813,153	-	27,813,153	-	-
16	354	Towers and Fixtures	WP B-4.1	(1,039,312)		(1,039,312)	Transmission		-	(1,039,312)	-	(1,039,312)	-	-
17	355	Poles and Fixtures	WP B-4.1	682,922		682,922	Transmission		-	682,922	-	682,922	-	-
18	356	Overhead Conductors and Devices	WP B-4.1	1,741,151		1,741,151	Transmission		-	1,741,151	-	1,741,151	-	-
19	360	Land & Land Rights	WP B-4.1	1,616		1,616	Distribution		-	1,616	-	-	1,616	-
20	361	Structures & Improvements	WP B-4.1	5,740,563		5,740,563	Distribution		-	5,740,563	-	-	5,740,563	-
21	362	Station Equipment	WP B-4.1	30,769,918		30,769,918	Distribution		-	30,769,918	-	-	30,769,918	-
22	363	Storage battery equipment	WP B-4.1	-		-	Distribution		-	-	-	-	-	-
23	364	Poles, Towers & Fixtures	WP B-4.1	4,871,404		4,871,404	Distribution		-	4,871,404	-	-	4,871,404	-
24	365	OH Conductors & Devices	WP B-4.1	16,954,027		16,954,027	Distribution		-	16,954,027	-	-	16,954,027	-
25	366	UG Conduit	WP B-4.1	24,959,601		24,959,601	Distribution		-	24,959,601	-	-	24,959,601	-
26	367	UG Conductors & Devices	WP B-4.1	2,251,435		2,251,435	Distribution		-	2,251,435	-	-	2,251,435	-
27	368	Line Transformers	WP B-4.1	31,012		31,012	Distribution		-	31,012	-	-	31,012	-
28	369	Services	WP B-4.1	991,643		991,643	Distribution		-	991,643	-	-	991,643	-
29	370	Meters	WP B-4.1	1,547,907		1,547,907	Customer		-	1,547,907	-	-	-	1,547,907
30	373	Streetlighting & Signal Systems	WP B-4.1	3,856,126		3,856,126	Distribution		-	3,856,126	-	-	3,856,126	-
31	389	Land and land rights	WP B-4.1	41,751		41,751	SQFT		-	41,751	8,161	5,318	22,506	5,766
32	390	Structures & Improvements	WP B-4.1	695,726		695,726	SQFT		-	695,726	135,990	88,617	375,039	96,079
33	391	Office Furniture & Equipment	WP B-4.1	55,658,211		55,658,211	SQFT		-	55,658,211	10,879,209	7,089,393	30,003,249	7,686,360
34	394	Tools, shop and garage equipment	WP B-4.1	15,104		15,104	N-PLTxGPLT		-	15,104	5,097	2,758	6,643	607
35	396	Power operated equipment	WP B-4.1	-		-	N-PLTxGPLT		-	-	-	-	-	-
36	397	Communications Equipment	WP B-4.1	6,335		6,335	FERC 397		-	6,335	2,663	269	2,988	415
37	398	Miscellaneous Equipment	WP B-4.1	-		-	N-PLTxGPLT		-	-	-	-	-	-
38														
39		Total		$ 282,652,064	$ (84,310,430)	$ 198,341,634		$ -	$ -	$ 198,341,634	$ 20,873,302	$ 47,293,428	$ 120,837,770	$ 9,337,134

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-4.1 **WP B-4.1**
FERC Transition (CWIP)
TY2021

No.	FERC Acct	Description	Schedule Reference	Total Company
				(A)
1	**Construction Work in Progress**			
2	121	Non-Utility Plant		$ 84,310,430
3	311	Structures & Improvements		692,613
4	312	Boiler plant equipment		1,409,597
5	314	Turbogenerator units		7,919
6	316	Miscellaneous power plant equipment		114,593
7	325	Miscellaneous Equipment		4,080,678
8	341	Structures & Improvements		158,358
9	342	Fuel holders, producers, and accessories		587,185
10	344	Generator/PV		811,870
11	345	Accessory Elec Equip.		1,941,671
12	346	Miscellaneous power plant equipment		37,700
13	350	Land & Land Rights		3,008,746
14	352	Structures & Improvements		7,900,414
15	353	Station Equipment		27,813,153
16	354	Towers and Fixtures		(1,039,312)
17	355	Poles and Fixtures		682,922
18	356	Overhead Conductors and Devices		1,741,151
19	360	Land & Land Rights		1,616
20	361	Structures & Improvements		5,740,563
21	362	Station Equipment		30,769,918
22	363	Storage battery equipment		-
23	364	Poles, Towers & Fixtures		4,871,404
24	365	OH Conductors & Devices		16,954,027
25	366	UG Conduit		24,959,601
26	367	UG Conductors & Devices		2,251,435
27	368	Line Transformers		31,012
28	369	Services		991,643
29	370	Meters		1,547,907
30	373	Streetlighting & Signal Systems		3,856,126
31	389	Land and land rights		41,751
32	390	Structures & Improvements		695,726
33	391	Office Furniture & Equipment		55,658,211
34	394	Tools, shop and garage equipment		15,104
35	396	Power operated equipment		-
36	397	Communications Equipment		6,335
37	398	Miscellaneous Equipment		-
38				
39		**Total**		**$ 282,652,064**

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-5

Schedule B-5
Accumulated Depreciation

Schedule B-5

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Intangible and Non-Utility Plant**											
2	121	Non-Utility Plant	WP B-5	101,080,423	(101,080,423)	-	-	-	-	-	-	-
3		Sub-Total		$ 101,080,423	$ (101,080,423)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4												
5	**Steam Power Generation**											
6	310	Land & Land Rights	WP B-5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	311	Structures & Improvements	WP B-5	105,662,881	-	105,662,881	(20,016,110)	85,646,771	85,646,771	-	-	-
8	312	Boiler Plant Equipment	WP B-5	493,015,758	-	493,015,758	(183,759,383)	309,256,375	309,256,375	-	-	-
9	313	Engines and Engine Driven Generators	WP B-5	663	-	663	-	663	663	-	-	-
10	314	Turbogenerator Units	WP B-5	117,548,319	-	117,548,319	(39,240,782)	78,307,537	78,307,537	-	-	-
11	315	Accessory Plt Equipment	WP B-5	47,548,421	-	47,548,421	(8,278,478)	39,269,943	39,269,943	-	-	-
12	316	Miscellaneous Equipment	WP B-5	60,917,531	-	60,917,531	(3,542,498)	57,375,033	57,375,033	-	-	-
13		Sub-Total		$ 824,693,573	$ -	$ 824,693,573	$ (254,837,250)	$ 569,856,323	$ 569,856,323	$ -	$ -	$ -
14												
15	**Nuclear Power Generation**											
16	320	Land & Land Rights	WP B-5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	321	Structures & Improvements	WP B-5	304,984,389	-	304,984,389	-	304,984,389	304,984,389	-	-	-
18	322	Reactor Plant Equipment	WP B-5	210,196,519	-	210,196,519	-	210,196,519	210,196,519	-	-	-
19	323	Turbogenerator Units	WP B-5	28,498,520	-	28,498,520	-	28,498,520	28,498,520	-	-	-
20	324	Accessory Plant Equipment	WP B-5	126,139,468	-	126,139,468	-	126,139,468	126,139,468	-	-	-
21	325	Miscellaneous Equipment	WP B-5	9,045,144	-	9,045,144	-	9,045,144	9,045,144	-	-	-
22		Sub-Total		$ 678,864,041	$ -	$ 678,864,041	$ -	$ 678,864,041	$ 678,864,041	$ -	$ -	$ -
23												
24	**Combustion Turbine & Other Production**											
25	340	Land & Land Rights	WP B-5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	341	Structures & Improvements	WP B-5	5,128,500	-	5,128,500	-	5,128,500	5,128,500	-	-	-
27	342	Fuel Holders, Producers and Accessories	WP B-5	8,781,370	-	8,781,370	-	8,781,370	8,781,370	-	-	-
28	343	Prime movers	WP B-5	4,903,402	-	4,903,402	-	4,903,402	4,903,402	-	-	-
29	344	Generator/PV	WP B-5	214,860,336	-	214,860,336	-	214,860,336	214,860,336	-	-	-
30	345	Accessory Elec Equip.	WP B-5	5,731,959	-	5,731,959	-	5,731,959	5,731,959	-	-	-
31	346	Miscellaneous Equipment	WP B-5	1,817,847	-	1,817,847	-	1,817,847	1,817,847	-	-	-
32		Sub-Total		$ 241,223,414	$ -	$ 241,223,414	$ -	$ 241,223,414	$ 241,223,414	$ -	$ -	$ -
33												
34	**Total Power Generation Plant**		Line 13 + 22 + 32	1,744,781,028	-	1,744,781,028	(254,837,250)	1,489,943,777	1,489,943,777	-	-	-
35												
36	**Transmission Plant**											
37	350	Land & Land Rights	WP B-5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	352	Structures & Improvements	WP B-5	25,501,434	-	25,501,434	-	25,501,434	-	25,501,434	-	-
39	353	Station Equipment	WP B-5	112,261,144	-	112,261,144	-	112,261,144	-	112,261,144	-	-
40	354	Towers and Fixtures	WP B-5	46,067,917	-	46,067,917	-	46,067,917	-	46,067,917	-	-
41	355	Poles and Fixtures	WP B-5	52,622,916	-	52,622,916	-	52,622,916	-	52,622,916	-	-
42	356	Overhead Conductors and Devices	WP B-5	69,222,531	-	69,222,531	-	69,222,531	-	69,222,531	-	-
43	357	Underground Conduit	WP B-5	4,671,537	-	4,671,537	-	4,671,537	-	4,671,537	-	-
44	358	Underground Conductors and Devices	WP B-5	7,279,986	-	7,279,986	-	7,279,986	-	7,279,986	-	-
45	359	Roads and Trails	WP B-5	638,969	-	638,969	-	638,969	-	638,969	-	-
46		Sub-Total		$ 318,266,435	$ -	$ 318,266,435	$ -	$ 318,266,435	$ -	$ 318,266,435	$ -	$ -
47												
48	**Distribution Plant**											
49	360	Land & Land Rights	WP B-5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	361	Structures & Improvements	WP B-5	22,364,731	-	22,364,731	-	22,364,731	-	-	22,364,731	-
51	362	Station Equipment	WP B-5	107,758,158	-	107,758,158	-	107,758,158	-	-	107,758,158	-
52	363	Storage Equipment	WP B-5	2,581,623	-	2,581,623	-	2,581,623	-	-	2,581,623	-
53	364	Poles, Towers & Fixtures	WP B-5	140,724,245	-	140,724,245	-	140,724,245	-	-	140,724,245	-
54	365	OH Conductors & Devices	WP B-5	155,606,945	-	155,606,945	-	155,606,945	-	-	155,606,945	-
55	366	UG Conduit	WP B-5	141,330,535	-	141,330,535	-	141,330,535	-	-	141,330,535	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-5

Schedule B-5
Accumulated Depreciation

Schedule B-5

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
56	367	UG Conductors & Devices	WP B-5	245,214,098	-	245,214,098	-	245,214,098	-	-	245,214,098	-
57	368	Line Transformers	WP B-5	175,990,504	-	175,990,504	-	175,990,504	-	-	175,990,504	-
58	369	Services	WP B-5	33,911,298	-	33,911,298	-	33,911,298	-	-	33,911,298	-
59	370	Meters	WP B-5	68,724,448	-	68,724,448	-	68,724,448	-	-	-	68,724,448
60	371	Installation on Customers' Prem	WP B-5	10,537	-	10,537	-	10,537	-	-	10,537	-
61	372	Leased Property on Customers' Premises	WP B-5	2,732,264	-	2,732,264	-	2,732,264	-	-	2,732,264	-
62	373	Streetlighting & Signal Systems	WP B-5	$ 67,933,529	-	67,933,529	-	67,933,529	-	-	67,933,529	-
63		Sub-Total		$ 1,164,882,915	$ -	$ 1,164,882,915	$ -	$ 1,164,882,915	$ -	$ -	$ 1,096,158,467	$ 68,724,448
64												
65	**General Plant**											
66	389	Land & Land Rights	WP B-5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
67	390	Structures & Improvements	WP B-5	74,971,627	(284,203)	74,687,423	-	74,687,423	14,598,746	9,513,214	40,261,182	10,314,281
68	391	Office Furniture & Equipment	WP B-5	178,704,416	(165,744)	178,538,672	-	178,538,672	34,897,987	22,741,133	96,243,486	24,656,067
69	392	Transportation Equipment	WP B-5	24,453,207	-	24,453,207	(19,316)	24,433,892	1,288,653	5,415,336	17,729,902	-
70	393	Stores Equipment	WP B-5	331,497	-	331,497	-	331,497	111,854	60,525	145,801	13,317
71	394	Tools, Shop & Garage Equipment	WP B-5	2,320,742	(28,875)	2,291,868	-	2,291,868	773,325	418,450	1,008,020	92,073
72	395	Laboratory Equipment	WP B-5	1,005,867	(20,522)	985,345	-	985,345	332,477	179,905	433,379	39,585
73	396	Power Operated Equipment	WP B-5	2,813,232	-	2,813,232	-	2,813,232	949,245	513,641	1,237,329	113,018
74	397	Communications Equipment	WP B-5	75,948,211	(132,631)	75,815,580	(38,120)	75,777,460	31,850,631	3,223,366	35,744,980	4,958,483
75	398	Miscellaneous Equipment	WP B-5	11,948,393	(6,174)	11,942,218	(26,879)	11,915,339	4,020,491	2,175,506	5,240,660	478,683
76	399	Other Tangible Property	WP B-5	12,776	-	12,776	-	12,776	4,311	2,333	5,619	513
77		Sub-Total		$ 372,509,969	$ (638,149)	$ 371,871,820	$ (84,315)	$ 371,787,505	$ 88,827,721	$ 44,243,408	$ 198,050,357	$ 40,666,020
78												
79	**Total Accumulated Depreciation**			**$ 3,701,520,769**	**$ (101,718,571)**	**$ 3,599,802,197**	**$ (254,921,565)**	**$ 3,344,880,632**	**$ 1,578,771,498**	**$ 362,509,842**	**$ 1,294,208,824**	**$ 109,390,468**

Austin Energy
Electric Cost of Service and Rate Design

WP B-5

Work Paper B-5
Accumulated Depreciation

WP B-5

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Intangible and Non-Utility Plant**													
2	121	Non-Utility Plant	WP B-1.1	101,080,423	(101,080,423)	-			-	-	-	-	-	-
3		Sub-Total		$ 101,080,423	$ (101,080,423)	$ -			$ -	$ -	$ -	$ -	$ -	$ -
4														
5	**Steam Power Generation**													
6	310	Land & Land Rights	WP B-1.1	-		-	Production		-	-	-	-	-	-
7	311	Structures & Improvements	WP B-1.1	105,662,881		105,662,881	Production		(20,016,110)	85,646,771	85,646,771	-	-	-
8	312	Boiler Plant Equipment	WP B-1.1	493,015,758		493,015,758	Production		(183,759,383)	309,256,375	309,256,375	-	-	-
9	313	Engines and Engine Driven Generators	WP B-1.1	663		663	Production		-	663	663	-	-	-
10	314	Turbogenerator Units	WP B-1.1	117,548,319		117,548,319	Production		(39,240,782)	78,307,537	78,307,537	-	-	-
11	315	Accessory Plt Equipment	WP B-1.1	47,548,421		47,548,421	Production		(8,278,478)	39,269,943	39,269,943	-	-	-
12	316	Miscellaneous Equipment	WP B-1.1	60,917,531		60,917,531	Production		(3,542,498)	57,375,033	57,375,033	-	-	-
13		Sub-Total		$ 824,693,573	$ -	$ 824,693,573			$ (254,837,250)	$ 569,856,323	$ 569,856,323	$ -	$ -	$ -
14														
15	**Nuclear Power Generation**													
16	320	Land & Land Rights	WP B-1.1	-		-	Production		-	-	-	-	-	-
17	321	Structures & Improvements	WP B-1.1	304,984,389		304,984,389	Production		-	304,984,389	304,984,389	-	-	-
18	322	Reactor Plant Equipment	WP B-1.1	210,196,519		210,196,519	Production		-	210,196,519	210,196,519	-	-	-
19	323	Turbogenerator Units	WP B-1.1	28,498,520		28,498,520	Production		-	28,498,520	28,498,520	-	-	-
20	324	Accessory Plant Equipment	WP B-1.1	126,139,468		126,139,468	Production		-	126,139,468	126,139,468	-	-	-
21	325	Miscellaneous Equipment	WP B-1.1	9,045,144		9,045,144	Production		-	9,045,144	9,045,144	-	-	-
22		Sub-Total		$ 678,864,041	$ -	$ 678,864,041			$ -	$ 678,864,041	$ 678,864,041	$ -	$ -	$ -
23														
24	**Combustion Turbine & Other Production**													
25	340	Land & Land Rights	WP B-1.1	-		-	Production		-	-	-	-	-	-
26	341	Structures & Improvements	WP B-1.1	5,128,500		5,128,500	Production		-	5,128,500	5,128,500	-	-	-
27	342	Fuel Holders, Producers and Accessories	WP B-1.1	8,781,370		8,781,370	Production		-	8,781,370	8,781,370	-	-	-
28	343	Prime movers	WP B-1.1	4,903,402		4,903,402	Production		-	4,903,402	4,903,402	-	-	-
29	344	Generator/PV	WP B-1.1	214,860,336		214,860,336	Production		-	214,860,336	214,860,336	-	-	-
30	345	Accessory Elec Equip.	WP B-1.1	5,731,959		5,731,959	Production		-	5,731,959	5,731,959	-	-	-
31	346	Miscellaneous Equipment	WP B-1.1	1,817,847		1,817,847	Production		-	1,817,847	1,817,847	-	-	-
32		Sub-Total		$ 241,223,414	$ -	$ 241,223,414			$ -	$ 241,223,414	$ 241,223,414	$ -	$ -	$ -
33														
34	**Total Power Generation Plant**		Line 13 + 22 + 32	$ 1,744,781,028	$ -	$ 1,744,781,028			$ (254,837,250)	$ 1,489,943,777	$ 1,489,943,777	$ -	$ -	$ -
35														
36	**Transmission Plant**													
37	350	Land & Land Rights	WP B-1.1	-		-	Transmission		-	-	-	-	-	-
38	352	Structures & Improvements	WP B-1.1	25,501,434		25,501,434	Transmission		-	25,501,434	-	25,501,434	-	-
39	353	Station Equipment	WP B-1.1	112,261,144		112,261,144	Transmission		-	112,261,144	-	112,261,144	-	-
40	354	Towers and Fixtures	WP B-1.1	46,067,917		46,067,917	Transmission		-	46,067,917	-	46,067,917	-	-
41	355	Poles and Fixtures	WP B-1.1	52,622,916		52,622,916	Transmission		-	52,622,916	-	52,622,916	-	-
42	356	Overhead Conductors and Devices	WP B-1.1	69,222,531		69,222,531	Transmission		-	69,222,531	-	69,222,531	-	-
43	357	Underground Conduit	WP B-1.1	4,671,537		4,671,537	Transmission		-	4,671,537	-	4,671,537	-	-
44	358	Underground Conductors and Devices	WP B-1.1	7,279,986		7,279,986	Transmission		-	7,279,986	-	7,279,986	-	-
45	359	Roads and Trails	WP B-1.1	638,969		638,969	Transmission		-	638,969	-	638,969	-	-
46		Sub-Total		$ 318,266,435	$ -	$ 318,266,435			$ -	$ 318,266,435	$ -	$ 318,266,435	$ -	$ -
47														
48	**Distribution Plant**													
49	360	Land & Land Rights	WP B-1.1	-		-	Distribution		-	-	-	-	-	-
50	361	Structures & Improvements	WP B-1.1	22,364,731		22,364,731	Distribution		-	22,364,731	-	-	22,364,731	-
51	362	Station Equipment	WP B-1.1	107,758,158		107,758,158	Distribution		-	107,758,158	-	-	107,758,158	-
52	363	Storage Equipment	WP B-1.1	2,581,623		2,581,623	Distribution		-	2,581,623	-	-	2,581,623	-
53	364	Poles, Towers & Fixtures	WP B-1.1	140,724,245		140,724,245	Distribution		-	140,724,245	-	-	140,724,245	-
54	365	OH Conductors & Devices	WP B-1.1	155,606,945		155,606,945	Distribution		-	155,606,945	-	-	155,606,945	-
55	366	UG Conduit	WP B-1.1	141,330,535		141,330,535	Distribution		-	141,330,535	-	-	141,330,535	-
56	367	UG Conductors & Devices	WP B-1.1	245,214,098		245,214,098	Distribution		-	245,214,098	-	-	245,214,098	-
57	368	Line Transformers	WP B-1.1	175,990,504		175,990,504	Distribution		-	175,990,504	-	-	175,990,504	-
58	369	Services	WP B-1.1	33,911,298		33,911,298	Distribution		-	33,911,298	-	-	33,911,298	-
59	370	Meters	WP B-1.1	68,724,448		68,724,448	Customer		-	68,724,448	-	-	-	68,724,448
60	371	Installation on Customers' Prem	WP B-1.1	10,537		10,537	Distribution		-	10,537	-	-	10,537	-
61	372	Leased Property on Customers' Premises	WP B-1.1	2,732,264		2,732,264	Distribution		-	2,732,264	-	-	2,732,264	-
62	373	Streetlighting & Signal Systems	WP B-1.1	67,933,529		67,933,529	Distribution		-	67,933,529	-	-	67,933,529	-
63		Sub-Total		$ 1,164,882,915	$ -	$ 1,164,882,915			$ -	$ 1,164,882,915	$ -	$ -	$ 1,096,158,467	$ 68,724,448
64														
65	**General Plant**													
66	389	Land & Land Rights	WP B-1.1	-	-	-	SQFT		-	-	-	-	-	-
67	390	Structures & Improvements	WP B-1.1, WP B-2.1	74,971,627	(284,203)	74,687,423	SQFT		-	74,687,423	14,598,746	9,513,214	40,261,182	10,314,281
68	391	Office Furniture & Equipment	WP B-1.1, WP B-2.1	178,704,416	(165,744)	178,538,672	SQFT		-	178,538,672	34,897,987	22,741,133	96,243,486	24,656,067
69	392	Transportation Equipment	WP B-1.1	24,453,207	-	24,453,207	FERC 392		(19,316)	24,433,892	1,288,653	5,415,336	17,729,902	-
70	393	Stores Equipment	WP B-1.1	331,497	-	331,497	N-PLTxGPLT		-	331,497	111,854	60,525	145,801	13,317

Austin Energy
Electric Cost of Service and Rate Design

WP B-5

Work Paper B-5
Accumulated Depreciation

WP B-5

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
71	394	Tools, Shop & Garage Equipment	WP B-1.1, WP B-2.1	2,320,742	(28,875)	2,291,868	N-PLTxGPLT		-	2,291,868	773,325	418,450	1,008,020	92,073
72	395	Laboratory Equipment	WP B-1.1, WP B-2.1	1,005,867	(20,522)	985,345	N-PLTxGPLT		-	985,345	332,477	179,905	433,379	39,585
73	396	Power Operated Equipment	WP B-1.1	2,813,232	-	2,813,232	N-PLTxGPLT		-	2,813,232	949,245	513,641	1,237,329	113,018
74	397	Communications Equipment	WP B-1.1	75,948,211	(132,631)	75,815,580	FERC 397		(38,120)	75,777,460	31,850,631	3,223,366	35,744,980	4,958,483
75	398	Miscellaneous Equipment	WP B-1.1, WP B-2.1	11,948,393	(6,174)	11,942,218	N-PLTxGPLT		(26,879)	11,915,339	4,020,491	2,175,506	5,240,660	478,683
76	399	Other Tangible Property	WP B-1.1	12,776	-	12,776	N-PLTxGPLT		-	12,776	4,311	2,333	5,619	513
77		Sub-Total		$ 372,509,969	$ (638,149)	$ 371,871,820			$ (84,315)	$ 371,787,505	$ 88,827,721	$ 44,243,408	$ 198,050,357	$ 40,666,020
78														
79	**Total Accumulated Depreciation**			**$ 3,701,520,769**	**$ (101,718,571)**	**$ 3,599,802,197**			**$ (254,921,565)**	**$ 3,344,880,632**	**$ 1,578,771,498**	**$ 362,509,842**	**$ 1,294,208,824**	**$ 109,390,468**

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-6

Schedule B-6
Plant Held for Future Use

Schedule B-6

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Plant Held for Future Use**											
2	105	Plant Held for Future Use	WP B-6	$ 23,115,022	$ -	$ 23,115,022	$ -	$ 23,115,022	$ 19,375,316	$ 3,739,706	$ -	$ -
3												

Austin Energy
Electric Cost of Service and Rate Design

WP B-6

Work Paper B-6
Plant Held for Future Use Detailed

WP B-6

No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Plant Held for Future Use**													
2	105	WSTRN COAL GENERATING PLAN	WP B-6.1	$ 18,854,861		$ 18,854,861	Production			$ 18,854,861	18,854,861	-	-	-
3	105	CT 3125,LYTTON SP-TRADING	WP B-6.1	2,999,314		2,999,314	Transmission			2,999,314	-	2,999,314	-	-
4	105	TOYAH LAND	WP B-6.1	520,455		520,455	Production			520,455	520,455	-	-	-
5	105	SEAHOLM LAND	WP B-6.1	740,392		740,392	Transmission			740,392	-	740,392	-	-
6		Total		$ 23,115,022	$ -	$ 23,115,022			$ -	$ 23,115,022	$ 19,375,316	$ 3,739,706	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP B-6.1

Work Paper B-6.1
Plant Held for Future Use

WP B-6.1

No.	FUND	DEPT	(PROJECT) UNIT	PROJECT DESCRIPTION	Beginning Balance 2021	Transfer to PIS	Retirements	Additions	Ending Balance 2021
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	3010	1107	1001	WSTRN COAL GENERATING PLAN	$ 18,854,861		-	-	18,854,861
2	3130	1107	1184	CT 3125,LYTTON SP-TRADING	2,999,314	-	-	-	2,999,314
3	3120	1107	7614	TOYAH LAND	520,455	-	-	-	520,455
4				SEAHOLM LAND	740,392	-	-	-	740,392
	TOTAL PLANT HELD FOR FUTURE USE				**23,115,022**	**-**	**-**	**-**	**23,115,022**

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-7

Schedule B-7
Accumulated Provision Balances

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Accumulated Provision Balances**											
2		Austin Energy does not currently have any accumulated provision accounts.										

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-8

Schedule B-8
Materials and Supplies

Schedule B-8

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Materials and Supplies**											
2	151	Fuel Stock	WP B-8	$ 56,930,278	$ -	$ 56,930,278	$ -	$ 56,930,278	$ 56,930,278	$ -	$ -	$ -
3	154	Materials and Supplies	WP B-8	32,121,838	-	32,121,838	-	32,121,838	9,778,488	2,796,445	19,546,905	-
4	158	Allowance Inventory	WP B-8	(111,600)	-	(111,600)	-	(111,600)	(111,600)	-	-	-
5		Total		$ 88,940,516	$ -	$ 88,940,516	$ -	$ 88,940,516	$ 66,597,166	$ 2,796,445	$ 19,546,905	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP B-8

Work Paper B-8
Materials and Supplies Detailed

WP B-8

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Materials and Supplies - Inventory**													
2	154	Generation	WP B-8.1	$ 8,594,428		8,594,428	Production			8,594,428	8,594,428	-	-	-
3	154	Transmission	WP B-8.1	1,597,981		1,597,981	Transmission			1,597,981	-	1,597,981	-	-
4	154	Distribution	WP B-8.1	11,169,750		11,169,750	Distribution			11,169,750	-	-	11,169,750	-
5	154	Substation	WP B-8.1	6,870,100		6,870,100	SUB-MS			6,870,100	-	859,847	6,010,254	-
6	154	Common	WP B-8.1	3,889,578		3,889,578	COM-MS			3,889,578	1,184,060	338,617	2,366,901	-
7	154	Non-Electric	WP B-8.1	-	-	-				-	-	-	-	-
8		Sub-Total		$ 32,121,838	$ -	$ 32,121,838			$ -	$ 32,121,838	$ 9,778,488	$ 2,796,445	$ 19,546,905	$ -
9														
10	158	Allowance Inventory	WP B-8.2	$ (111,600)	-	(111,600)	Production		-	(111,600)	(111,600)	-	-	-
11														
12		Net Inventory	Line 8 + 10	$ 32,010,238	$ -	$ 32,010,238			$ -	$ 32,010,238	$ 9,666,888	$ 2,796,445	$ 19,546,905	$ -
13														
14	151	Fuel oil-Decker	WP B-8.2	$ 86,412		86,412	Production			86,412	86,412	-	-	-
15	151	Diesel oil-Fayette	WP B-8.2	459,859		459,859	Production			459,859	459,859	-	-	-
16	151	Coal-Fayette	WP B-8.2	14,839,407		14,839,407	Production			14,839,407	14,839,407	-	-	-
17	151	Gas inventory	WP B-8.2	4,936,823		4,936,823	Production			4,936,823	4,936,823	-	-	-
18	151	Inventory Fuel Nacogdoches-Wood	WP B-8.2	513,106		513,106	Production			513,106	513,106			
19	151	Inventory Nacogdoches	WP B-8.2	8,206,785		8,206,785	Production			8,206,785	8,206,785			
20	151	Inventory Fuel Nacogdoches-Propane	WP B-8.2	54,356		54,356	Production			54,356	54,356			
21	151	Inventory-Fayette	WP B-8.2	6,408,121		6,408,121	Production			6,408,121	6,408,121	-	-	-
22	151	Inventory-STP	WP B-8.2	21,425,409		21,425,409	Production			21,425,409	21,425,409	-	-	-
23		Sub-Total		$ 56,930,278	$ -	$ 56,930,278			$ -	$ 56,930,278	$ 56,930,278	$ -	$ -	$ -
24														
25		Total Inventory	Line 12 + 23	**$ 88,940,516**	**$ -**	**$ 88,940,516**			**$ -**	**$ 88,940,516**	**$ 66,597,166**	**$ 2,796,445**	**$ 19,546,905**	**$ -**
26				WP B-8.2										

Austin Energy
Electric Cost of Service and Rate Design

WP B-8.1

Work Paper B-8.1 **WP B-8.1**
Materials and Supplies, Investment in Inventory Fund

No.	Description	Schedule Reference	Total Company		
			(A)		
1	**Investment in Inventory Fund**				
2	Generation		$ 8,594,428	WP F-1.12	
3	Transmission		1,597,981	WP F-1.12	WP F-1.2
4	Distribution		11,169,750	WP F-1.12	WP F-1.2
5	Substation		6,870,100	WP F-1.12	WP F-1.2
6	Common		3,889,578	WP F-1.12	
7	Non-Electric		-	WP F-1.12	
8	Total	WP B-8.2	$ 32,121,838		

Austin Energy
Electric Cost of Service and Rate Design

WP B-8.2

Work Paper B-8.2 **WP B-8.2**
Materials and Supplies Inventories, at cost
Balance Sheet Roll-up

No.	Sheet Acct	Description	Schedule Reference	Month-End Balance	Adjustment Debit	Adjustment Credit	Report Balance
				(A)	(B)	(C)	(D)
1	**Inventories, at cost**						
2	1511	Fuel oil-Decker		$ 86,412			$ 86,412
3	1517	Diesel oil-Fayette		459,859			459,859
4	1518	Coal-Fayette		14,839,407			14,839,407
5	1520	Gas inventory		4,936,823			4,936,823
6		Inventory Fuel Nacogdoches-Wood		513,106			513,106
7		Inventory Nacogdoches		8,206,785			8,206,785
8		Inventory Fuel Nacogdoches-Propane		54,356			54,356
9	1581	Allowance for Inventory		(111,600)			(111,600)
10	1543	Inventory-Fayette		6,408,121			6,408,121
11	1544	Inventory-STP		21,425,409			21,425,409
12	1545	Investment in inventory fund		32,121,838			32,121,838
13							
14				$ 88,940,516	$ -	$ -	$ 88,940,516
15							B-8

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-9

Schedule B-9
Cash Working Capital

Schedule B-9

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Cash Working Capital**										
2	Operations and Maintenance (O&M) Expense	D-1 & D-2	$ 1,038,262,910	$ (829,067)	$ 1,037,433,843	$ (52,816,042)	$ 984,617,801	$ 511,804,399	$ 190,200,881	$ 148,477,578	$ 134,134,942
3	Less: Recoverable Fuel and Purchase Power	WP B-9.5	(272,844,778)	-	(272,844,778)	-	(272,844,778)	(272,844,778)	-	-	-
4	Less: Nacogdoches O&M costs recoverable in PSA	WP D-1.2.3	(13,420,509)		(13,420,509)	-	(13,420,509)	(13,420,509)	-	-	-
5	Less: EES	WP D-1.2.4/Schedule G-7	(30,624,860)		(30,624,860)	(120,840)	(30,745,700)	(12,249,219)	(3,520,851)	(7,763,079)	(7,212,551)
6	Less: SAL	SL Accts FY21/Schedule G-7	(10,964,982)		(10,964,982)	(8,214,395)	(19,179,377)	(7,641,146)	(2,196,331)	(4,842,662)	(4,499,239)
7	Less: Regulatory	WP D-1 & WP D-1.1.3	(164,849,014)		(164,849,014)	3,690,960	(161,158,054)	(8,452,410)	(152,705,643)	-	-
8	Sub-Total		$ 545,558,767	$ (829,067)	$ 544,729,700	$ (57,460,317)	$ 487,269,384	$ 197,196,337	$ 31,778,056	$ 135,871,837	$ 122,423,152
9											
10	Less: Charges to O&M for										
11	Materials and Supplies	WP B-9	$ (11,182,146)	$ -	$ (11,182,146)	$ -	$ (11,182,146)	$ (8,966,524)	$ (116,744)	$ (2,032,204)	$ (66,673)
12	Prepaid Expenses	WP B-9.4	(34,195,292)	634,159	(33,561,133)	-	(33,561,133)	(31,746,983)	(295,208)	(1,485,288)	(33,653)
13	Sub-Total		$ (45,377,438)	$ 634,159	$ (44,743,280)	$ -	$ (44,743,280)	$ (40,713,508)	$ (411,953)	$ (3,517,492)	$ (100,327)
14											
15											
16	Net O&M Expense	Line 8 + 13	$ 500,181,329	$ (194,908)	$ 499,986,421	$ (57,460,317)	$ 442,526,104	$ 156,482,830	$ 31,366,104	$ 132,354,345	$ 122,322,825
17											
18	1/8 of Net O&M Expense	(Line 16) / 8	$ 62,522,666	$ (24,364)	$ 62,498,303	$ (7,182,540)	$ 55,315,763	$ 19,560,354	$ 3,920,763	$ 16,544,293	$ 15,290,353
19											
20	**Cash Working Capital (Based on 1/8 Rule)**		**$ 62,522,666**	**$ (24,364)**	**$ 62,498,303**	**$ (7,182,540)**	**$ 55,315,763**	**$ 19,560,354**	**$ 3,920,763**	**$ 16,544,293**	**$ 15,290,353**

Austin Energy
Electric Cost of Service and Rate Design

WP B-9

Work Paper B-9
Materials and Supplies Expensed

WP B-9

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Materials and Supplies Expensed**												
2	Austin Energy	WP B-9.1	$ 2,997,755	$ -	$ 2,997,755			$ -	$ 2,997,755	$ 782,133	$ 116,744	$ 2,032,204	$ 66,673
3	Fayette Power Plant (FPP)	WP B-9.2	6,179,380	-	6,179,380			-	6,179,380	6,179,380	-	-	-
4	South Texas Project (STP)	WP B-9.3	2,005,012	-	2,005,012			-	2,005,012	2,005,012	-	-	-
5			$ 11,182,146	$ -	$ 11,182,146			$ -	$ 11,182,146	$ 8,966,524	$ 116,744	$ 2,032,204	$ 66,673
6													

Austin Energy
Electric Cost of Service and Rate Design

WP B-9.1

Work Paper B-9.1
AE Materials and Supplies Expensed

WP B-9.1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**AE Materials and Supplies Expensed**													
2	500	Operation Super. & Eng.		51,896		51,896	Production			51,896	51,896	-	-	-
3	506	Misc. Steam power Expenses		103		103	Production			103	103	-	-	-
4	510	Maint. Super. & Eng.		-		-	Production			-	-	-	-	-
5	511	Maintenance of Structures		4,900		4,900	Production			4,900	4,900	-	-	-
6	512	Maintenance of Boiler Plant		41,004		41,004	Production			41,004	41,004	-	-	-
7	513	Maintenance of Electric Plant		37,907		37,907	Production			37,907	37,907	-	-	-
8	514	Maintenance of Miscellaneous Steam Plant		9,018		9,018	Production			9,018	9,018	-	-	-
9	548	Generation Expenses		31,827		31,827	Production			31,827	31,827	-	-	-
10	549	Misc. Other Power Generation		85,240		85,240	Production			85,240	85,240	-	-	-
11	552	Maintenance of Structures		5,713		5,713	Production			5,713	5,713	-	-	-
12	553	Maint. Gener. & Elect. Plt.		399,949		399,949	Production			399,949	399,949	-	-	-
13	554	Maint. Misc. Other power		95,996		95,996	Production			95,996	95,996	-	-	-
14	556	System Control & Load Dispatch		-		-	Production			-	-	-	-	-
15	560	Operations Supervision and Engineering		50,934		50,934	Transmission			50,934	-	50,934	-	-
16	562	Station Expenses		12,442		12,442	Transmission			12,442	-	12,442	-	-
17	563	Overhead Line Expense		43,337		43,337	Transmission			43,337	-	43,337	-	-
18	566	Misc. Transmission Expense		-		-	Transmission			-	-	-	-	-
19	570	Maintenance of Station Equipment		184		184	Transmission			184	-	184	-	-
20	571	Maint. of Overhead Lines		553		553	Transmission			553	-	553	-	-
21	580	Operation Super. & Engin.		38,801		38,801	Distribution			38,801	-	-	38,801	-
22	581	Load Dispatching		-		-	Distribution			-	-	-	-	-
23	582	Station Expense		77,349		77,349	Distribution			77,349	-	-	77,349	-
24	583	Overhead Line Expense		174,348		174,348	Distribution			174,348	-	-	174,348	-
25	584	Underground Line Expense		136,514		136,514	Distribution			136,514	-	-	136,514	-
26	585	Street Light & Signal Systems		309,981		309,981	Distribution			309,981	-	-	309,981	-
27	586	Meter Expenses		7,909		7,909	Distribution			7,909	-	-	7,909	-
28	587	Customer Installation Expense		7,143		7,143	Distribution			7,143	-	-	7,143	-
29	588	Misc. Distribution Expenses		9,732		9,732	Distribution			9,732	-	-	9,732	-
30	591	Maint. of Structures		390		390	Distribution			390	-	-	390	-
31	592	Maint. of Station Equipment		10,105		10,105	Distribution			10,105	-	-	10,105	-
32	593	Maint. of Overhead Lines		368,495		368,495	Distribution			368,495	-	-	368,495	-
33	594	Maint. of Underground Lines		-		-	Distribution			-	-	-	-	-
34	596	Maint. of Street Lights		-		-	Distribution			-	-	-	-	-
35	598	Maint. of Misc. Dist. Plant.		863,180		863,180	Distribution			863,180	-	-	863,180	-
36	902	Meter Reading Expense		28,309		28,309	Customer			28,309	-	-	-	28,309
37	903	Customer Records & Collect.		-		-	Customer			-	-	-	-	-
38	910	Misc. Cust. Service & Inform.		298		298	Customer			298	-	-	-	298
39	912	Demonstrating and Selling Expense		-		-	Customer			-	-	-	-	-
40	920	Administrative and General Salaries		1,047		1,047	Payroll			1,047	207	103	314	423
41	921	Office Supplies		1,197		1,197	Payroll			1,197	236	118	359	484
42	923	Outside Services Employed		2,048		2,048	Payroll			2,048	404	202	614	828
43	930	Misc. General Expense		89,903		89,903	Payroll			89,903	17,732	8,870	26,969	36,331
44	935	Maint. of General Plant		-		-				-	-	-	-	-
45		Total		$ 2,997,755	$ -	$ 2,997,755			$ -	$ 2,997,755	$ 782,133	$ 116,744	$ 2,032,204	$ 66,673

Austin Energy
Electric Cost of Service and Rate Design

WP B-9.2

Work Paper B-9.2
Materials and Supplies Expensed
FPP Materials and Supplies Expensed

WP B-9.2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**FPP Materials and Supplies Expensed**													
2	500	Operation Super. & Eng.		-		-	Production			-	-	-	-	-
3	501	Fuel		1,066,043		1,066,043	Production			1,066,043	1,066,043	-	-	-
4	502	Steam Expenses		2,684,570		2,684,570	Production			2,684,570	2,684,570	-	-	-
5	505	Electric Expenses		63,756		63,756	Production			63,756	63,756	-	-	-
6	506	Misc. Steam power Expenses		544,573		544,573	Production			544,573	544,573	-	-	-
7	511	Maint. of Structures		49,202		49,202	Production			49,202	49,202	-	-	-
8	512	Maint. of Boiler Plant		1,304,288		1,304,288	Production			1,304,288	1,304,288	-	-	-
9	513	Maint. of Electric Plant		162,907		162,907	Production			162,907	162,907	-	-	-
10	514	Maint. of Misc. Steam Plant		295,634		295,634	Production			295,634	295,634	-	-	-
11	930	General Expenses		8,406		8,406	Production			8,406	8,406	-	-	-
12		Total		$ 6,179,380	$ -	$ 6,179,380			$ -	$ 6,179,380	$ 6,179,380	$ -	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP B-9.3

Work Paper B-9.3
Materials and Supplies Expensed
STP Materials and Supplies Expensed

WP B-9.3

No.	FERC Acct	Description	Reference	October 2020	November 2020	December 2020	9 Mos September 2021	12-Month Total	16% of Total for AE Share	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(I)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
1	**STP Materials and Supplies Expensed**																	
2	517	Operation Supervision		$ 65,236	$ (128)	$ 28,114	$ 91,379	184,601	29,536	29,536	Production			29,536	29,536	-	-	-
3	519	Coolants and Water		22,643	21,425	17,332	353,540	414,940	66,390	66,390	Production			66,390	66,390	-	-	-
4	520	Steam Expenses		1,492	20,911	9,239	268,438	300,080	48,013	48,013	Production			48,013	48,013	-	-	-
5	523	Electric Expenses		83,405	73,761	77,359	989,411	1,223,935	195,830	195,830	Production			195,830	195,830	-	-	-
6	524	Misc Nuclear Power Expenses		22,644	26,431	20,446	199,836	269,357	43,097	43,097	Production			43,097	43,097	-	-	-
7	528	Mintenance Supervision		124	2,062	947	11,150	14,283	2,285	2,285	Production			2,285	2,285	-	-	-
8	529	Mintenance of Structures		24,180	(104,535)	19,713	1,372,246	1,311,604	209,857	209,857	Production			209,857	209,857	-	-	-
9	530	Mintenance of Reactor Plant		178,271	60,398	279,772	4,942,393	5,460,834	873,733	873,733	Production			873,733	873,733	-	-	-
10	531	Mintenance of Electric Plant		179,827	80,453	38,931	2,190,056	2,489,267	398,283	398,283	Production			398,283	398,283	-	-	-
11	532	Mintenance of Miscellaneous		(5,608)	92,903	36,731	722,648	846,674	135,468	135,468	Production			135,468	135,468	-	-	-
12	921	Office Supplies and Expenses		418	-	211	513	1,141	183	183	Production			183	183	-	-	-
13	935	Maintenance of General Plant		588	5,322	728	7,970	14,608	2,337	2,337	Production			2,337	2,337	-	-	-
14		Sub-Total		$ 573,222	$ 279,003	$ 529,521	$ 11,149,579	$ 12,531,325	$ 2,005,012	$ 2,005,012			$ -	$ 2,005,012	$ 2,005,012	$ -	$ -	$ -
15																		
16	**Capitalized**			$ 327,212	$ 308,262	$ (933,533)	$ 4,634,897	$ 4,336,837	$ 693,894	$ 693,894								
17																		
18	**Total from Account 154**		Line 14 + 16	**$ 900,434**	**$ 587,265**	**$ (404,012)**	**$ 15,784,475**	**$ 16,868,162**	**$ 2,698,906**	**$ 2,698,906**								

Austin Energy
Electric Cost of Service and Rate Design

WP B-9.4

Work Paper B-9.4
Prepayments Expensed

WP B-9.4

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Prepayments Expensed**										
2	Prepaid Insurance	WP B-9.4.1	$ 7,794,324	$ (634,159)	$ 7,160,166	$ -	$ 7,160,166	$ 5,346,016	$ 295,208	$ 1,485,288	$ 33,653
3	Prepaid Other	WP B-9.4.1	26,400,968	-	26,400,968	-	26,400,968	26,400,968	-	-	-
4	Total		$ 34,195,292	$ (634,159)	$ 33,561,133	$ -	$ 33,561,133	$ 31,746,983	$ 295,208	$ 1,485,288	$ 33,653

Austin Energy
Electric Cost of Service and Rate Design

WP B-9.4.1

Work Paper B-9.4.1
Prepayments Expensed Detail

WP B-9.4.1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Prepayments Expensed**													
2	924	Prepayment Ins - All Risk	WP B-9.4.1.1	6,234,784	(634,159)	5,600,626	Insurance			5,600,626	3,786,476	295,208	1,485,288	33,653
3	924/925	Prepayment Ins - STP	WP B-9.4.1.1	1,559,540		1,559,540	Production			1,559,540	1,559,540	-	-	-
4		Total Prepaid Insurance		$ 7,794,324	$ (634,159)	$ 7,160,166			$ -	$ 7,160,166	$ 5,346,016	$ 295,208	$ 1,485,288	$ 33,653
5														
6		Prepayment - Misc (STP)	WP B-9.4.1.1	19,191,105	-	19,191,105	Production			19,191,105	19,191,105	-	-	-
7		Prepayment - ERCOT	WP B-9.4.1.1	7,209,863	-	7,209,863	Production			7,209,863	7,209,863	-	-	-
8		Total Prepaid Other		$ 26,400,968	$ -	$ 26,400,968			$ -	$ 26,400,968	$ 26,400,968	$ -	$ -	$ -
9														
10		Total Prepaid Expensed	Line 4 + 8	**$ 34,195,292**	**$ (634,159)**	**$ 33,561,133**			**$ -**	**$ 33,561,133**	**$ 31,746,983**	**$ 295,208**	**$ 1,485,288**	**$ 33,653**
11														
12	Notes:													
13	Non-Electric portion is calculated as follows:													
14		1652 Prepayment Ins - All Risk		$ 6,234,784										
15		Non-Electric Allocation (WP F-1.8; Line 96)		10.17%										
16		Non-Electric Portion		$ 634,159										

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-9.4.1.1 **WP B-9.4.1.1**
Prepayments Transactions

No.	Sheet Acct	Description	Reference	Beginning Balance	Prepayments	Expenses	Adjustments	Ending Balance
				(A)	(B)	(C)	(D)	(E)
1	**Prepayments Expensed**							
2	1416	Prepayment Ins - All Risk		$ 363,236	$ 6,305,318	$ (6,234,784)	$ -	$ 433,770
3	1419	Prepayment Ins - STP		648,724	1,557,339	(1,559,540)	-	646,523
4		Total Prepaid Insurance		$ 1,011,961	$ 7,862,656	$ (7,794,324)	$ -	$ 1,080,293
5	1420	Prepayment - Misc (STP)		$ 14,934,245	$ 19,242,227	$ (19,191,105)	$ -	14,985,367
6	1421	Prepayment - ERCOT		9,115,980	3,603,177	(7,209,863)	-	5,509,294
7		Total Prepaid Other		$ 24,050,225	$ 22,845,404	$ (26,400,968)	$ -	$ 20,494,662
8								
9		Total Prepaid	Line 4 + 7	**$ 25,062,186**	**$ 30,708,060**	**$ (34,195,292)**	**$ -**	**$ 21,574,954**

Austin Energy
Electric Cost of Service and Rate Design

WP B-9.5

Work Paper B-9.5
Fuel and Purchase Power

WP B-9.5

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Recoverable Fuel and Purchase Power**													
2	501	Fuel - Recoverable	WP D-1.1.1	$ 482,593,411	-	482,593,411	Production		(270,731,344)	211,862,067	211,862,067	-	-	-
3	518	Nuclear Fuel Expense	WP D-1.1.1	19,403,717	-	19,403,717	Production		-	19,403,717	19,403,717	-	-	-
4	547	Fuel	WP D-1.1.1	-	-	-	Production		270,731,344	270,731,344	270,731,344	-	-	-
5	555	Purchased Power - Recoverable	WP D-1.1.1	212,097,897	-	212,097,897	Production		-	212,097,897	212,097,897	-	-	-
6	556	System Control and Load Dispatching	WP D-1.1.1	(441,250,248)	-	(441,250,248)	Production		-	(441,250,248)	(441,250,248)	-	-	-
7		Total Recoverable Fuel		$ 272,844,778	$ -	$ 272,844,778			$ -	$ 272,844,778	$ 272,844,778	$ -	$ -	$ -
8														
9	**Non-Recoverable Fuel and Purchase Power**													
10	501	Fuel - Non-Recoverable	WP D-1.1.1	$ 4,761,573	-	4,761,573	Production		-	4,761,573	4,761,573	-	-	-
11	555	Purchased Power - Non-Recoverable	WP D-1.1.1	21,600	-	21,600	Production		(8,129)	13,471	13,471	-	-	-
12	556	System Control and Load Dispatching	WP D-1.1.1	11,728,476	-	11,728,476	Production		(650,463)	11,078,013	11,078,013	-	-	-
13		Total Non -Recoverable Fuel		$ 16,511,649	$ -	$ 16,511,649			$ (658,592)	$ 15,853,057	$ 15,853,057	$ -	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-10

Schedule B-10
Prepayments

Schedule B-10

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Prepayments**											
2	165	Prepayments Insurance	WP B-10	$ 1,080,293	$ (44,120)	$ 1,036,173	$ -	$ 1,036,173	$ 909,958	$ 20,538	$ 103,335	$ 2,341
3	165	Prepayments Other	WP B-10	20,494,662	-	20,494,662	-	20,494,662	20,494,662	-	-	-
4		Total		$ 21,574,954	$ (44,120)	$ 21,530,834	$ -	$ 21,530,834	$ 21,404,619	$ 20,538	$ 103,335	$ 2,341

Austin Energy
Electric Cost of Service and Rate Design

WP B-10

Work Paper B-10
Prepayments Detailed

WP B-10

No.	Sheet Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Prepayments**													
2	1652	Prepayment Ins - All Risk	WP B-10.1	433,770	(44,120)	389,650	Insurance		-	389,650	263,435	20,538	103,335	2,341
3	1657	Prepayment Ins - STP	WP B-10.1	646,523		646,523	Production		-	646,523	646,523	-	-	-
4		Total Prepaid Insurance		$ 1,080,293	$ (44,120)	$ 1,036,173			$ -	$ 1,036,173	$ 909,958	$ 20,538	$ 103,335	$ 2,341
5														
6	1656	Prepayment - Misc (STP)	WP B-10.1	14,985,367		14,985,367	Production		-	14,985,367	14,985,367	-	-	-
7	1658	Prepayment - ERCOT	WP B-10.1	5,509,294		5,509,294	Production		-	5,509,294	5,509,294	-	-	-
8		Total Prepaid Other		$ 20,494,662	$ -	$ 20,494,662			$ -	$ 20,494,662	$ 20,494,662	$ -	$ -	$ -
9														
10		Total Prepaid	Line 4 + 8	**$ 21,574,954**	**$ (44,120)**	**$ 21,530,834**			**$ -**	**$ 21,530,834**	**$ 21,404,619**	**$ 20,538**	**$ 103,335**	**$ 2,341**
11														
12	Notes:													
13		Non-Electric portion is calculated as follows:												
14		1652 Prepayment Ins - All Risk		$ 433,770										
15		Non-Electric Allocation (WP F-1.8; Line 95)		10.17%										
16		Non-Electric Portion		$ 44,120										

Austin Energy
Electric Cost of Service and Rate Design

Work Paper 10.1 **WP B-10.1**

Prepaid Expenses and Other Assets- Balance Sheet Roll Up

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1	**Prepaid Expenses and Other Assets**						
2	1652	Prepayment-ins.-all-risk	WP B-9.4.1.1	$ 433,770	$ -	$ -	$ 433,770
3	1656	Prepayment-miscellanous (STP)	WP B-9.4.1.1	14,985,367		-	$ 14,985,367
4	1657	Prepayment-ins.-STP nuclear	WP B-9.4.1.1	646,523		-	$ 646,523
5	1658	Prepayments -ERCOT	WP B-9.4.1.1	5,509,294	-	-	$ 5,509,294
6				$ 21,574,954	$ -	$ -	$ 21,574,954

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-11

Schedule B-11
Other Rate Base Items

Schedule B-11

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Other Rate Base Items**											
2	120	Nuclear Fuel in Process	WP B-11.1	50,662,905		50,662,905	-	50,662,905	$ 50,662,905	$ -	$ -	$ -
3	135	Advances to FPP	WP B-11.2	2,686,518		2,686,518	-	2,686,518	2,686,518	-	-	-
4	235	Less: Customer Deposits	WP B-11.3	(19,574,083)		(19,574,083)	-	(19,574,083)	(7,240,266)	-	(8,878,725)	(3,455,093)
5	208/253	Less: CIAC	WP B-11.4	(316,042,514)		(316,042,514)	-	(316,042,514)	-	(3,589,765)	(312,452,749)	-
6		Total		$ (282,267,175)	$ -	$ (282,267,175)	$ -	$ (282,267,175)	$ 46,109,156	$ (3,589,765)	$ (321,331,474)	$ (3,455,093)

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-11.1
Other Rate Base Items (Nuclear Fuel in Process)

WP B-11.1

No.	Sheet Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Nuclear Fuel**													
2	120	Nuclear fuel in process	WP B-11.1.1	50,662,905		50,662,905	Production		-	50,662,905	50,662,905	-	-	-
3		Sub-Total		$ 50,662,905	$ -	$ 50,662,905			$ -	$ 50,662,905	$ 50,662,905	$ -	$ -	$ -
4														
5	**Amortization**													
6	120	Nuclear Amortization	WP B-11.1.1	-		-	Production		-	-	-	-	-	-
7		Sub-Total		$ -	$ -	$ -			$ -	$ -	$ -	$ -	$ -	$ -
8														
9	**Net Nuclear Fuel**		Line 3 + 7	**$ 50,662,905**	**$ -**	**$ 50,662,905**			**$ -**	**$ 50,662,905**	**$ 50,662,905**	**$ -**	**$ -**	**$ -**

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-11.1.1 **WP B-11.1.1**
Nuclear Fuel in Process - Balance Sheet Roll Up

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1	**Nuclear Fuel**						
2	1201	Nuclear fuel in process		$ 50,662,905	$ -	$ -	$ 50,662,905
3		Sub-Total		$ 50,662,905	$ -	$ -	$ 50,662,905
4							
5	**Amortization**						
6	1205	Nuclear Amortization		$ -	$ -	$ -	$ -
7		Sub-Total		$ -	$ -	$ -	$ -
8							
9	**Net Nuclear Fuel**		Line 3 + 7	**$ 50,662,905**	**$ -**	**$ -**	**$ 50,662,905**

Austin Energy
Electric Cost of Service and Rate Design

WP B-11.2

Work Paper B-11.2
Advances to Fayette Power Plant

WP B-11.2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Advances to Fayette Power Plant**													
2	135	Advances to FPP	WP B-11.2.1	$ 2,686,518	$ -	$ 2,686,518	Production			$ 2,686,518	2,686,518	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

WP B-11.2.1

Work Paper B-11.2.1 **WP B-11.2.1**
Advances to Fayette Power Plant

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1	**Advances to Fayette Power Plant**						
2	1352	Advances to FPP		$ 2,686,518	$ -	$ -	$ 2,686,518
3		Total		$ 2,686,518	$ -	$ -	$ 2,686,518

Austin Energy
Electric Cost of Service and Rate Design

WP B-11.3

Work Paper B-11.3
Customer Deposits

WP B-11.3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Customer Deposits**													
2	235	Customer Deposits	WP B-11.3.1	$ (19,574,083)		$ (19,574,083)	NRRxT			$ (19,574,083)	(7,240,266)	-	(8,878,725)	(3,455,093)
3				$ (19,574,083)	$ -	$ (19,574,083)			$ -	$ (19,574,083)	$ (7,240,266)	$ -	$ (8,878,725)	$ (3,455,093)
4														

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-11.3.1 **WP B-11.3.1**
Customer Deposits - Balance Sheet Roll Up

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1	**Customer Deposits**						
2	2351	Customer Deposits		$ (19,574,083)	$ -	$ -	$ (19,574,083)
3	2352	Refund checks subj. to escheat		-	-	-	-
4	2353	Refund checks issued-UCSO		(251,787)	-	-	(251,787)
5	2422	Overpayments		(2,872,431)	-	-	(2,872,431)
6				$ (22,698,301)	$ -	$ -	$ (22,698,301)

Austin Energy
Electric Cost of Service and Rate Design

WP B-11.4

Work Paper B-11.4
Contributions in Aid of Construction

WP B-11.4

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Contributions in Aid of Construction**													
2	253	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922 Dist	WP B-11.4.1	(166,786,384)		(166,786,384)	Distribution		-	(166,786,384)	-	-	(166,786,384)	-
3	253	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922 Trans	WP B-11.4.1	(5,166,083)		(5,166,083)	Transmission		-	(5,166,083)	-	(5,166,083)	-	-
4	253	DCIAC NEW SERV RES CTB-2923	WP B-11.4.1	(59,128,076)		(59,128,076)	Distribution		-	(59,128,076)	-	-	(59,128,076)	-
5	253	DCIAC NEW SERV COM CTB 2924	WP B-11.4.1	(232,336,379)		(232,336,379)	Distribution		-	(232,336,379)	-	-	(232,336,379)	-
6	253	DCIAC METER FEE CTB 2925	WP B-11.4.1	(1,682,101)		(1,682,101)	Distribution		-	(1,682,101)	-	-	(1,682,101)	-
7	253	DCIAC STREET LIGHTS CTB 2926	WP B-11.4.1	(26,893,306)		(26,893,306)	Distribution		-	(26,893,306)	-	-	(26,893,306)	-
8	253	DCIAC 2928 Trans	WP B-11.4.1	(906,558)		(906,558)	Transmission		-	(906,558)	-	(906,558)	-	-
9	253	DCIAC ACCM AMORT CTB 2930 Trans	WP B-11.4.1	2,482,876		2,482,876	Transmission		-	2,482,876	-	2,482,876	-	-
10	253	DCIAC ACCM AMORT CTB 2930	WP B-11.4.1	174,373,497		174,373,497	Distribution		-	174,373,497	-	-	174,373,497	-
11	**Net Contributions**			$ (316,042,514)	$ -	$ (316,042,514)			$ -	$ (316,042,514)	$ -	$ (3,589,765)	$ (312,452,749)	$ -

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-11.4.1 **WP B-11.4.1**
Contributions in Aid of Construction

No.	Sheet Acct	Description	Reference	Report Balance
				(A)
1				
2	**Contributions in Aid of Construction**			
3	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922 Dist	WP B-11.4.1.1	$ (166,786,384)
4	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922 Trans	WP B-11.4.1.1	$ (5,166,083)
5	2834	DCIAC NEW SERV RES CTB-2923	WP B-11.4.1.1	$ (59,128,076)
6	2835	DCIAC NEW SERV COM CTB 2924	WP B-11.4.1.1	$ (232,336,379)
7	2836	DCIAC METER FEE CTB 2925	WP B-11.4.1.1	$ (1,682,101)
8	2837	DCIAC STREET LIGHTS CTB 2926	WP B-11.4.1.1	$ (26,893,306)
9	2838	DCIAC 2928 Trans	WP B-11.4.1.1	$ (906,558)
10	2857	DCIAC ACCM AMORT CTB 2930 Trans	WP B-11.4.1.1	$ 2,482,876
11	2857	DCIAC ACCM AMORT CTB 2930	WP B-11.4.1.1	$ 174,373,497
12				
13	**Total Contributions in Aid to Construction**			**$ (316,042,514)**
14				
15				
16				
17	**Amortization Expense of Contributions**			
18		Amortization	WP B-11.4.1.1	$ 12,344,571

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-11.4.1.1
Amortization Expense of Contributions (CIAC)

WP B-11.4.1.1

No.	Sheet Acct	Description	Reference	Beginning Balance 10/1/2020	Increases	Decreases	Amortization	Audit Adjustments	Year Ending 9/30/2021	WP B-11.4.3	Adjusted TY End
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Amortization Expense of Contributions**										
2	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922 Dist		$ (163,317,696)	$ (5,386,676)	$ -	$ -	$ (3,248,094)	$ (171,952,467)	$ 5,166,083	$ (166,786,384)
3	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2923 Trans							-	(5,166,083)	(5,166,083)
4	2834	DCIAC NEW SERV RES CTB-2923		(56,751,867)	(1,966,994)	-	-	(409,215.12)	(59,128,076)		(59,128,076)
5	2835	DCIAC NEW SERV COM CTB 2924		(202,054,882)	(26,876,284)	-	-	(3,405,213)	(232,336,379)		(232,336,379)
6	2836	DCIAC METER FEE CTB 2925		(1,639,712)	(42,389)	-	-		(1,682,101)		(1,682,101)
7	2837	DCIAC STREET LIGHTS CTB 2926		(26,829,235)	(47,615)	-	-	(16,456)	(26,893,306)		(26,893,306)
8	2838	DCIAC 2928 Trans		(906,558)	-	-	-		(906,558)		(906,558)
9	2857	DCIAC ACCM AMORT CTB 2930 Trans	WP B-11.4.2	358,375			274,092		632,466	1,850,409	2,482,876
10	2857	DCIAC ACCM AMORT CTB 2930 Dist		163,106,820	-	-	12,070,479	1,046,607	176,223,907	(1,850,409)	174,373,497
11				$ (288,034,755)	$ (34,319,958)	$ -	$ 12,344,571	$ (6,032,372)	$ (316,042,514)	$ -	$ (316,042,514)
12							WP B-11.4.1 WP E-1				

Austin Energy
Electric Cost of Service and Rate Design

Work Paper B-11.4.2 **WP B-11.4.2**
Retail Transmission

No.	FERC Acct	Description	Reference	Asset Number	Asset Value 9/30/2021	Accumulated Depreciation 9/30/2021	Depreciation Expense 9/30/2021
				(A)	(B)	(C)	(D)
1	**Contributions in Aid of Construction**						
2	353	DCIAC 2928 Trans			$906,558	$632,466	$274,092
3						WP B-11.4.1.1	WP F-1.1
4							

Work Paper B-11.4.3 **WP B-11.4.3**
Functionalization of Contributions in Aid of Construction

No.	Sheet Acct	Description	Reference	Report Balance (A)
1				
2	**Contributions in Aid of Construction**			
3	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.1.1	$ (171,952,467)
4	2834	DCIAC NEW SERV RES CTB-2923	WP B-11.4.1.1	$ (59,128,076)
5	2835	DCIAC NEW SERV COM CTB 2924	WP B-11.4.1.1	$ (232,336,379)
6	2836	DCIAC METER FEE CTB 2925	WP B-11.4.1.1	$ (1,682,101)
7	2837	DCIAC STREET LIGHTS CTB 2926	WP B-11.4.1.1	$ (26,893,306)
8	2838	DCIAC 2928 Trans	WP B-11.4.1.1	$ (906,558)
9	2857	DCIAC ACCM AMORT CTB 2930 Trans	WP B-11.4.1.1	$ 632,466
10	2857	DCIAC ACCM AMORT CTB 2930 Dist	WP B-11.4.1.1	$ 176,223,907
11				
12	**Total Contributions in Aid to Construction**			$ (316,042,514)
13				
14	**Amortization Expense of Contributions**			
15		Amortization	WP B-11.4.1.1	$ 12,344,571
16				
17				
18	**Summary Balances of CIAC**			
19		Total Contributions - Distribution	Sum of lines 3-7	$ (491,992,329)
20		Total Contributions - Transmission	Line 8	$ (906,558)
21		Total Accumulated Amortization Trans	Line 9 + Line 10	$ 632,466
22		Total Accumulated Amortization DIst	Line 10	$ 176,223,907
23				
24		Total Net CIAC		$ (316,042,514)
25				
26		Amortization Expense Dist		$ 12,070,479
27		Amortization Expense Trans	WP B-11.4.2	$ 274,092
28				
29		Total Amortization Expense		$ 12,344,571
30				
31	**Functionalize DCIAC CTB-2921 / DCIAC OTHER - CTB 2922**			
32				
33	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922		
34		Transmission Related		$ (5,166,083)
35		Distribution Related		$ (166,786,384)
36				
37		Total DCIAC CTB-2921 / DCIAC OTHER - CTB 2922		$ (171,952,467)
38				
39				
40		Direct Assignment of Transmission CIAC	Line 32	$ (5,166,083)
41		Total Contributions Distribution	Line 19	$ (491,992,329)
42		Pro Rate Transmission to Total	Line 36 / Line 37	1.1%
43				
44		Total Accumulated Amortization Dist	Line 22	$ 176,223,907
45		Allocated portion to Transmission	Line 40 x Line 42	$ 1,850,409
46				
47		Total Amortization Expense	Line 23	$ 12,344,571
48		Allocated portion to Transmission	Line 37 x Line 42	$ 129,622

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-12

Schedule B-12
Regulatory Assets

Schedule B-12

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Regulatory Assets**										
2			Austin Energy does not currently have any regulatory assets.								

Austin Energy
Electric Cost of Service and Rate Design

Schedule C-3

Schedule C-3
Cash Flow Method

Schedule C-3

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Cash Flow Method**										
2	Debt Service	WP C-3.1	$ 159,561,089	$ (17,842,507)	$ 141,718,582	$ 1,396,488	$ 143,115,070	$ 57,619,483	$ 23,754,546	$ 61,741,042	$ -
3	Non-Nuclear Decommissioning	WP C-3.6	8,000,000	-	8,000,000	-	8,000,000	8,000,000	-	-	-
4	General Fund Transfer	WP C-3.2	114,000,000	-	114,000,000	7,000,000	121,000,000	39,166,703	10,799,372	52,127,496	18,906,429
5	Internally Generated Funds for Construction	WP C-3.3	198,693,044	(12,258,563)	186,434,481	(66,616,839)	119,817,642	11,028,856	22,828,153	79,940,319	6,020,314
6	Total Cash Flow Required		$ 480,254,133	$ (30,101,070)	$ 450,153,062	$ (58,220,350)	$ 391,932,712	$ 115,815,041	$ 57,382,071	$ 193,808,856	$ 24,926,743
7											
8	Less: Depreciation and Amortization	Schedule E-1	$ (268,470,823)	$ 9,961,371	$ (258,509,452)	$ 111,743,752	$ (146,765,700)	$ (48,755,043)	$ (21,899,841)	$ (64,550,916)	$ (11,559,900)
9	Less: Interest Income	WP C-3.4	(2,966,885)	-	(2,966,885)	(1,303,431)	(4,270,316)	(1,738,965)	(1,015,085)	(1,234,220)	(282,045)
10	Less: Contributions in aid to construction (CIAC)	WP C-3.5	(41,398,937)	-	(41,398,937)	(2,229,044)	(43,627,981)	(638,352)	(31,769)	(42,957,860)	-
11	Other Sources of Cash		$ (312,836,645)	$ 9,961,371	$ (302,875,274)	$ 108,211,278	$ (194,663,996)	$ (51,132,360)	$ (22,946,695)	$ (108,742,996)	$ (11,841,945)
12											
13	Cash Flow Return Requested	Line 6 + 11	**$ 167,417,488**	**$ (20,139,700)**	**$ 147,277,788**	**$ 49,990,927**	**$ 197,268,716**	**$ 64,682,681**	**$ 34,435,377**	**$ 85,065,860**	**$ 13,084,798**
14											
15	Actual Return (Under Current Rates)	Schedule B	$ (44,773,988)	$ (386,363)	$ (45,160,351)	$ 194,209,318	$ 149,048,967				
16											
17	Excess/(Deficit)	Line 15 - 13	**$ (212,191,476)**	**$ 19,753,337**	**$ (192,438,139)**	**$ 144,218,390**	**$ (48,219,749)**				

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.1

Work Paper C-3.1
Debt Service (Accrual Basis)

WP C-3.1

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Revenue Bonds**	WP C-3.1.1	$ 159,352,008	$ (17,695,376)	$ 141,656,632	Bond Debt	WP C-3.1.1	$ 1,400,736	$ 143,057,367	$ 57,619,483	$ 23,714,101	$ 61,723,783	$ -
2	**GO/CO Bonds**	WP C-3.1.1	4,248	-	4,248	Distribution	WP C-3.1.1	(4,248)	-	-	-	-	-
3	**Capital Lease**	WP C-3.1.1	138,066	(138,066)	-		WP C-3.1.1	-	-	-	-	-	-
4	**Commercial Paper**	WP C-3.1.2	66,768	(9,065)	57,703	CP	WP C-3.1.2	-	57,703	-	40,444	17,258	-
5													
6	**Total Debt Service**		$ 159,561,089	$ (17,842,507)	$ 141,718,582			$ 1,396,488	$ 143,115,070	$ 57,619,483	$ 23,754,546	$ 61,741,042	$ -
										40.26%	16.60%	43.14%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.1.1
Debt Service (Accrual Basis)
Test Year 2021

WP C-3.1.1

No.	Description	Reference	Principal	Interest	Total Debt Service	Non-Electric	Total Electric	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric
			(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)		(K)
1													
2	**FY 2022**												
3													
4	Revenue Bonds												
5	Prior Lien		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
6	Subordinate Lien		12,922,449	2,383,707	15,306,156	-	15,306,156	191,769	5,021,915	10,092,472			15,306,156
7	Separate Lien		68,915,000	74,237,072	143,152,072	(15,400,861)	127,751,211	57,427,713	18,692,187	51,631,311			127,751,211
8													
9	Total Debt Service - Revenue Bonds		81,837,449	76,620,779	158,458,228	(15,400,861)	143,057,367	57,619,483	23,714,101	61,723,783	-	-	143,057,367
10													
11	GO/CO		$ -	$ -	$ -		$ -			$ -			$ -
12	Capital Lease		$66,189	71,877	138,066	(138,066)	$ -						-
13													
14	Total FY 2022		$ 81,903,638	$ 76,692,656	$ 158,596,294	$ (15,538,927)	$ 143,057,367	$ 57,619,483	$ 23,714,101	$ 61,723,783	$ -	$ -	$ 143,057,367
15													
16					FY 2022 debt service associated with Nacogdoches			42,967,242					
17	**FY 2021**												
18													
19	Revenue Bonds												
20	Prior Lien		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -
21	Subordinate Lien		8,045,913	2,902,124	10,948,038	-	10,948,038	137,167	3,592,026	7,218,845		4,358,119	15,306,156
22	Separate Lien		72,838,750	75,565,220	148,403,970	(17,695,376)	130,708,594	60,901,544	18,591,515	51,215,535		(2,957,383)	127,751,211
23													
24	Total Debt Service - Revenue Bonds		80,884,663	78,467,345	159,352,008	(17,695,376)	141,656,632	61,038,711	22,183,540	58,434,380	-	1,400,736	143,057,367
25												WP C-3.1	
26	GO/CO		$ 4,045	$ 202	$ 4,248		$ 4,248			$ 4,248		(4,248)	-
27	Capital Lease		62,968	75,098	$ 138,066	$ (138,066)	$ -					-	-
28													
29	Total FY 2021		$ 80,951,676	$ 78,542,645	$ 159,494,321	$ (17,833,442)	$ 141,660,879	$ 61,038,711	$ 22,183,540	$ 58,438,627	$ -	$ 1,396,488	$ 143,057,367
30												WP C-3.1	
31					FY 2021 debt service associated with Nacogdoches			42,954,506					

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.1.2
Commercial Paper

WP C-3.1.2

No.	Description	Reference	Balance at FY 2021	Production	Distribution	Transmission	Support Services	Non-Electric
			(A)	(B)	(C)	(D)	(E)	(F)
1								
2	**Commercial Paper Outstanding**		$ 76,600,000	$ -	$ 46,400,000	$ 19,800,000	$ -	$ 10,400,000
3								
4	**Percent of Outstanding by Function**			0.00%	60.57%	25.85%	0.00%	13.58%
5								
6	**Commercial Paper Debt Service (Interest Only)**		$ 66,768	-	40,444	17,258	-	9,065
7								

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.2

Work Paper C-3.2
General Fund Transfer

WP C-3.2

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1													
2	GFT	WP C-3.2.1	$ 114,000,000	$ -	$ 114,000,000	RRxGFT	WP C-3.2.1	$ 7,000,000	$ 121,000,000	39,166,703	10,799,372	52,127,496	18,906,429
3													

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.2.1 **WP C-3.2.1**
General Fund Transfer K&M Adjustment
Test Year 2021

No.	Description	TY2021	Approved FY2022 Budget	Test Year	K&M Adj
1	General Fund Transfer	$ 114,000,000	$ 114,000,000	$ 121,000,000	$ 7,000,000
2					
3	**Test Year Revenue**				
4	Other Revenue (includes T-COS Revenues)			$ 144,435,404	
5	Base Rate Revenue Requirement			686,843,493	
6	Non-PSA Pass-Throughs (CBC + Regulatory)			178,117,592	
7	Non-PSA Revenue (at full cost recovery)			$ 1,009,396,489	
8					
9	GFT % of Revenue			12.0%	
10					
11	Calculated GFT			$ 121,127,579	
12	Calculated GFT (rounded)			$ 121,000,000	

The General Fund transfer shall not exceed 12% of Austin Energy three-year average revenues less power supply costs, calculated using the current year estimate and the previous two years' actual revenues less power supply costs from the City's Comprehensive Annual Financial Report.

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.3

Work Paper C-3.3
Internally Generated Funds for Construction

WP C-3.3

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Cash Funded Capital Spending**												
2	NEPA	WP C-3.3.1	$ 12,258,563	$ (12,258,563)	$ -		WP C-3.3.1	$ -	$ -	$ -	$ -	$ -	$ -
3	Power Production	WP C-3.3.1	5,092,904		5,092,904	Production	WP C-3.3.1	3,108,704	8,201,608	8,201,608	-	-	-
4	Transmission	WP C-3.3.1	19,446,763		19,446,763	Transmission	WP C-3.3.1	463,939	19,910,701	-	19,910,701	-	-
5	Distribution Substation	WP C-3.3.1	10,760,494		10,760,494	Distribution	WP C-3.3.1	(3,210,559)	7,549,935	-	-	7,549,935	-
6	Distribution	WP C-3.3.1	63,048,292		63,048,292	Distribution	WP C-3.3.1	4,302,941	67,351,233	-	-	67,351,233	-
7	Customer Services Billing & Meter	WP C-3.3.1	182,737		182,737	Customer	WP C-3.3.1	(105,512)	77,225	-	-	-	77,225
8	Support Services	WP C-3.3.1	84,223,041		84,223,041	Payroll	WP C-3.3.1	(70,402,827)	13,820,215	2,725,896	1,363,514	4,145,769	5,585,036
9	Capital Outlay (vehicles)	WP C-3.3.1	3,646,813		3,646,813	Direct Allocation	WP C-3.3.1	(804,073)	2,842,739	88,731	1,547,625	874,187	332,195
10	Support Services	WP C-3.3.1	33,438		33,438	Payroll	WP C-3.3.1	30,549	63,987	12,621	6,313	19,195	25,858
11													
12	Test Year Cash Contribution to Construction		$ 198,693,044	$ (12,258,563)	$ 186,434,481	$ -		$ (66,616,839)	$ 119,817,642	$ 11,028,856	$ 22,828,153	$ 79,940,319	$ 6,020,314

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.3.1
Historical Capital Spending

WP C-3.3.1

No.	Fund Acct	Description		Reference	Actual FY 2019	Actual FY 2020	Actual FY 2021	Three-Year Average	Adjustments	Test Year
					(A)	(B)	(C)	(D)	(E)	(F)
1										
2		**Capital Spending**								
3	Fund 3060	NEPA			$ 31,730,768	$ 43,990,575	$ 24,517,126	$ 33,412,823		$ 33,412,823
4	Fund 3070	South Texas Project (STP)			6,444,488	8,997,308	6,369,200	7,270,332		7,270,332
5	Fund 3080	Fayette Power Plant (FPP)			601,521	4,255,880	763,099	1,873,500		1,873,500
6	Fund 3120	Alternate Energy			516,183	2,569,076	42,836	1,042,698		1,042,698
7	Fund 3220	Power Production			10,227,944	3,537,378	2,969,678	5,578,333		5,578,333
8	Fund 3230	Transmission			36,962,060	43,513,316	38,893,525	39,789,634		39,789,634
9	Fund 3240	Distribution Substation			11,326,653	11,842,223	21,520,988	14,896,621		14,896,621
10	Fund 3250	Distribution			98,945,772	92,194,247	84,703,541	91,947,854		91,947,854
11	Fund 3260	Customer Services Billing & Meter			38,831	59,045	365,474	154,450		154,450
12	Fund 3290	Support Services			18,979,181	38,019,576	168,446,082	75,148,280	(47,507,850)	27,640,429
13	Fund 3300	Capital Outlay (vehicles)			3,618,917	6,143,892	7,293,625	5,685,478		5,685,478
14	Fund 3310	Support Services			381,569	(64,524)	66,875	127,973		127,973
15	Fund 3330	Nacogdoches Generating Facility			394,605,233	200,926	35,100	131,613,753	(131,613,753)	-
16										
17		Total Capital Spending			**$ 614,379,120**	**$ 255,258,919**	**$ 355,987,150**	**$ 408,541,730**	**$ (179,121,603)**	**$ 229,420,126**
18										
19	Fund 3290	Portion of Support Services Above for New AE Headquarters			$ 1,459,643	$ 790,357	$ 140,273,551	$ 47,507,850		
20										
21		**Contributions in Aid to Construction (CIAC)**								
22	Fund 3060	NEPA		WP C-3.5.1	$ -	$ -	$ -	$ -		$ -
23	Fund 3070	South Texas Project (STP)		WP C-3.5.1	145,690	907,305	5,895	352,963		352,963
24	Fund 3080	Fayette Power Plant (FPP)		WP C-3.5.1	-	-	-	-		-
25	Fund 3120	Alternate Energy		WP C-3.5.1	141,768	714,398	-	285,389		285,389
26	Fund 3230	Transmission		WP C-3.5.1	-	95,306	-	31,769		31,769
27	Fund 3240	Distribution Substation		WP C-3.5.1	-	609,744	-	203,248		203,248
28	Fund 3250	Distribution		WP C-3.5.1	45,289,658	41,581,136	41,393,042	42,754,612		42,754,612
29	0		0	WP C-3.5.1	-	-	-	-		-
30					**$ 45,577,116**	**$ 43,907,889**	**$ 41,398,937**	**$ 43,627,981**	**$ -**	**$ 43,627,981**
31										
32		**Debt Funding of Capital Costs**								
33	Fund 3060	NEPA			$ 58,175,000	$ 39,360,000	$ 10,400,000	$ 35,978,333		$ 35,978,333
34	Fund 3070	South Texas Project (STP)								-
35	Fund 3080	Fayette Power Plant (FPP)								-
36	Fund 3120	Alternate Energy								-
37	Fund 3220	Power Production								-
38	Fund 3230	Transmission			28,480,000	37,770,000	19,800,000	28,683,333		28,683,333
39	Fund 3240	Distribution Substation			10,170,000	9,580,000	9,300,000	9,683,333		9,683,333
40	Fund 3250	Distribution			30,550,000	49,070,000	37,100,000	38,906,667		38,906,667
41	Fund 3260	Customer Services Billing & Meter								-
42	Fund 3290	Support Services			-	-	88,000,000	29,333,333	(29,333,333)	-
43	Fund 3300	Capital Outlay (vehicles)								-
44	Fund 3310	Support Services			655,000	70,000	-	241,667		241,667
45	Fund 3330	Nacogdoches Generating Facility			394,605,233	-	-	131,535,078	(131,535,078)	-
46										
47		Total Debt Fund Capital Spending			**$ 522,635,233**	**$ 135,850,000**	**$ 164,600,000**	**$ 274,361,744**	**$ (160,868,411)**	**$ 113,493,333**
48										
49		**% Debt Funded**			**85.1%**	**53.2%**	**46.2%**	**67.2%**		
50										

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.3.1
Historical Capital Spending

WP C-3.3.1

No.	Fund Acct	Description	Reference	Actual FY 2019	Actual FY 2020	Actual FY 2021	Three-Year Average	Adjustments	Test Year
				(A)	(B)	(C)	(D)	(E)	(F)
51		**Cash Funding of Capital Costs (Includes CIAC after percent funded assumption)**							
52	Fund 3060	NEPA	WP C-3.3	$ 15,865,384	$ 21,995,288	$ 12,258,563	$ 16,706,412		$ 16,706,412
53	Fund 3070	South Texas Project (STP)	WP C-3.3	3,295,089	4,952,306	3,187,547	3,811,648		3,811,648
54	Fund 3080	Fayette Power Plant (FPP)	WP C-3.3	300,761	2,127,940	381,550	936,750		936,750
55	Fund 3120	Alternate Energy	WP C-3.3	328,976	1,641,737	21,418	664,044		664,044
56	Fund 3220	Power Production	WP C-3.3	5,113,972	1,768,689	1,484,839	2,789,167		2,789,167
57	Fund 3230	Transmission	WP C-3.3	18,481,030	21,804,311	19,446,763	19,910,701		19,910,701
58	Fund 3240	Distribution Substation	WP C-3.3	5,663,327	6,225,983	10,760,494	7,549,935		7,549,935
59	Fund 3250	Distribution	WP C-3.3	72,117,715	66,887,691	63,048,292	67,351,233		67,351,233
60	Fund 3260	Customer Services Billing & Meter	WP C-3.3	19,416	29,523	182,737	77,225		77,225
61	Fund 3290	Support Services	WP C-3.3	9,489,590	19,009,788	84,223,041	37,574,140		13,820,215
62	Fund 3300	Capital Outlay (vehicles)	WP C-3.3	1,809,459	3,071,946	3,646,813	2,842,739		2,842,739
63	Fund 3310	Support Services	WP C-3.3	190,784	(32,262)	33,438	63,987		63,987
64	Fund 3330	Nacogdoches Generating Facility	WP C-3.3	197,302,617	100,463	17,550	65,806,877		-
65									
66		Total Cash to Fund Capital Spending		**$ 329,978,118**	**$ 149,583,404**	**$ 198,693,044**	**$ 226,084,855**		**$ 136,524,054**
67									
68		**Known & Measurable Calculation**							
69		Cash funding assumption	**50%**						
70						FY 2021			TY 2021
71						Cash Funding of			Cash Funding of
72		Adjustment to funds based on TY 2021				Capital Costs		Adjustment	Capital Costs
73		NEPA (removed)							
74		Power Production	Lines 53 thru 56			5,092,904		3,108,704	8,201,608
75		Transmission	Line 57			19,446,763		463,939	19,910,701
76		Distribution Substation	Line 58			10,760,494		(3,210,559)	7,549,935
77		Distribution	Line 59			63,048,292		4,302,941	67,351,233
78		Customer Services Billing & Meter	Line 60			182,737		(105,512)	77,225
79		Support Services	Line 61			84,223,041		(70,402,827)	13,820,215
80		Capital Outlay (vehicles)	Line 62			3,646,813		(804,073)	2,842,739
81		Support Services	Line 63			33,438		30,549	63,987
82		Nacogdoches Generating Facility (removed)							
83						$ 186,434,481		**$ (66,616,839)**	$ 119,817,642
84									
85									
86							**Total Adjustment to Electric**	**$ (66,616,839)**	
87								**WP C-3.3**	

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.4

Work Paper C-3.4
Interest Income

WP C-3.4

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Interest Income**												
2	CIP Interest Income		$ (129,431)		$ (129,431)	CIP-Debt	WP C-3.4.1	$ -	$ (129,431)	$ (52,110)	$ (21,483)	$ (55,838)	$ -
3	Decommissioning Interest		(475,829)		(475,829)	Production	WP C-3.4.1	475,829	-	-	-	-	-
4	Interest from Investment Pool		(1,123,054)		(1,123,054)	O&MxAG	WP C-3.4.1	-	(1,123,054)	(374,140)	(406,534)	(208,383)	(133,996)
5	Interest - Strategic Reserve		(1,011,084)		(1,011,084)	O&MxAG	WP C-3.4.1	-	(1,011,084)	(336,838)	(366,002)	(187,607)	(120,636)
6	Interest Income - Other		(24,453)		(24,453)	O&MxAG	WP C-3.4.1	-	(24,453)	(8,146)	(8,852)	(4,537)	(2,918)
7	Other Interest Revenue		(205,305)		(205,305)	O&MxAG	WP C-3.4.1	-	(205,305)	(68,396)	(74,318)	(38,094)	(24,496)
8	Build America Bond Interest		(1,776,987)		(1,776,987)	BAB Bond	WP C-3.4.1	-	(1,776,987)	(899,333)	(137,894)	(739,760)	-
9	Total Interest Income		$ (4,746,144)	$ -	$ (4,746,144)			$ 475,829	$ (4,270,316)	$ (1,738,965)	$ (1,015,085)	$ (1,234,220)	$ (282,045)
10													
11	Unrealized Portion												
12	Unrealized Gain		$ 512,260		$ 512,260	O&MxAG	WP C-3.4.1	$ (512,260)	$ -	$ -	$ -	$ -	$ -
13	Unrealized Loss		1,266,999		1,266,999	O&MxAG	WP C-3.4.1	(1,266,999)	-	-	-	-	-
14	Total Unrealized		$ 1,779,260	$ -	$ 1,779,260			$ (1,779,260)	$ -	$ -	$ -	$ -	$ -
15													
16	Net Realized Interest	Line 9 + 14	$ (2,966,885)	$ -	$ (2,966,885)			$ (1,303,431)	$ (4,270,316)	$ (1,738,965)	$ (1,015,085)	$ (1,234,220)	$ (282,045)
17										40.7%	23.8%	28.9%	6.6%

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.4.1 **WP C-3.4.1**
Interest Income

No.	Acct	Description	Reference	FY 2021 Actual		Known & Measurable	Test Year
				(A)		(F)	(F)
1	**Interest Income**						
2	4219	CIP Interest Income		$ (129,431)			$ (129,431)
3	4220	Decommissioning Interest		(475,829)	Note 1	475,829	-
4	4221	Interest from Investment Pool		(1,123,054)			(1,123,054)
5	4224	Interest - Strategic Reserve		(1,011,084)			(1,011,084)
6	4228	Interest Income - Other		(24,453)			(24,453)
7	4951	Other Interest Revenue		(205,305)			(205,305)
8	4216	Build America Bond Interest		(1,776,987)			(1,776,987)
9							
10				$ (4,746,144)		$ 475,829	$ (4,270,316)
11							
12	4902	Unrealize Gain on Investment (GASB 31)		$ 512,260	Note 1	(512,260)	$ -
13	4903	Unrealized Loss on Investment (GASB 31)		1,266,999	Note 1	(1,266,999)	-
14							
15				$ 1,779,260		$ (1,779,260)	$ -
16							
17	Net Realized Interest		Line 10 + Line 15	$ (2,966,885)		$ (1,303,431)	$ (4,270,316)
18							
19	Notes:						
20	[1] Not available to offset operating costs						

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.5

Work Paper C-3.5
Contributions in Aid to Construction (CIAC)

WP C-3.5

No.	Fund Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Cash Contributions for Construction**													
2	Fund 3060	NEPA	WP C-3.5.1	$ -	$ -	$ -		C-3.5.1	$ -	$ -	$ -	$ -	$ -	$ -
3	Fund 3070	South Texas Project (STP)	WP C-3.5.1	5,895		5,895	Production	C-3.5.1	347,069	352,963	352,963	-	-	-
4	Fund 3080	Fayette Power Plant (FPP)	WP C-3.5.1	-		-	Production	C-3.5.1	-	-	-	-	-	-
5	Fund 3120	Alternate Energy	WP C-3.5.1	-		-	Production	C-3.5.1	285,389	285,389	285,389	-	-	-
6	Fund 3230	Transmission	WP C-3.5.1	-		-	Transmission	C-3.5.1	31,769	31,769	-	31,769	-	-
7	Fund 3240	Distribution Substation	WP C-3.5.1	-		-	Distribution	C-3.5.1	203,248	203,248	-	-	203,248	-
8	Fund 3250	Distribution	WP C-3.5.1	41,393,042		41,393,042	Distribution	C-3.5.1	1,361,570	42,754,612	-	-	42,754,612	-
9														
10				$ 41,398,937	$ -	$ 41,398,937			$ 2,229,044	$ 43,627,981	$ 638,352	$ 31,769	$ 42,957,860	$ -

Austin Energy
Electric Cost of Service and Rate Design

Work Paper C-3.5.1 **WP C-3.5.1**
Cash Contribution in Aid of Construction (CIAC)
Test Year 2019

No.	Fund Acct	Description	Reference	FY 2019	FY 2020	FY 2021	Three-Year Average	Known & Measurable
				(A)	(B)	(C)	(D)	(E)
1	**Cash Contribution in Aid of Construction (CIAC)**							
2	Fund 3060	NEPA		$ -	$ -	$ -	$ -	$ -
3	Fund 3070	South Texas Project (STP)		145,690	907,305	5,895	352,963	347,069
4	Fund 3080	Fayette Power Plant (FPP)		-	-	-	-	-
5	Fund 3120	Alternate Energy		141,768	714,398	-	285,389	285,389
6	Fund 3230	Transmission		-	95,306	-	31,769	31,769
7	Fund 3240	Distribution Substation		-	609,744	-	203,248	203,248
8	Fund 3250	Distribution		45,289,658	41,581,136	41,393,042	42,754,612	1,361,570
9								
10	Total			$ 45,577,116	$ 43,907,889	$ 41,398,937	$ 43,627,981	$ 2,229,044

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.6

Work Paper C-3.6 **WP C-3.6**
Non-Nuclear Decommissioning Reserve

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Annual Contribution to the Non-Nuclear Decommissioning Reserve													
2				$ 8,000,000	$ -	$ 8,000,000	Production		$ -	$ 8,000,000	$ 8,000,000	$ -	$ -	$ -
3														

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-1

Schedule D-1
Operations and Maintenance Expenses

Schedule D-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Power Production Expenses**											
2	Steam Power Generation											
3		Operation										
4	500	Operation Supervision and Engineering	WP D-1	$ 7,458,344	$ -	$ 7,458,344	$ (1,207,996)	$ 6,250,348	$ 6,250,348	$ -	$ -	$ -
5	501	Fuel - Recoverable	WP D-1	482,593,411	-	482,593,411	(270,731,344)	211,862,067	211,862,067	-	-	-
6	501	Fuel - Non-Recoverable	WP D-1	4,761,573	-	4,761,573	(6,451)	4,755,122	4,755,122	-	-	-
7	502	Steam Expenses	WP D-1	3,456,399	-	3,456,399	(400,727)	3,055,671	3,055,671	-	-	-
8	505	Electric Expenses	WP D-1	6,169,620	-	6,169,620	(528,998)	5,640,623	5,640,623	-	-	-
9	506	Miscellaneous Steam Expenses	WP D-1	12,898,078	-	12,898,078	(452,125)	12,445,953	12,445,953	-	-	-
10	507	Rents	WP D-1	1,248	-	1,248	-	1,248	1,248	-	-	-
11		Sub-Total		$ 517,338,674	$ -	$ 517,338,674	$ (273,327,641)	$ 244,011,033	$ 244,011,033	$ -	$ -	$ -
12												
13		Maintenance										
14	510	Maintenance Supervision	WP D-1	$ 4,759,379	$ -	$ 4,759,379	$ (934,495)	$ 3,824,883	$ 3,824,883	$ -	$ -	$ -
15	511	Maintenance of Structures	WP D-1	1,086,014	-	1,086,014	(22,763)	1,063,251	1,063,251	-	-	-
16	512	Maintenance of Boiler Plant	WP D-1	4,482,968	-	4,482,968	(392,920)	4,090,047	4,090,047	-	-	-
17	513	Maintenance of Electric Plant	WP D-1	1,084,094	-	1,084,094	(146,709)	937,385	937,385	-	-	-
18	514	Maintenance of Miscellaneous Steam Plant	WP D-1	2,368,714	-	2,368,714	(293,350)	2,075,364	2,075,364	-	-	-
19		Sub-Total		$ 13,781,169	$ -	$ 13,781,169	$ (1,790,238)	$ 11,990,931	$ 11,990,931	$ -	$ -	$ -
20												
21	Nuclear Power Generation											
22		Operation										
23	517	Operation Supervision	WP D-1	$ 8,798,330	$ -	$ 8,798,330	$ 403,200	$ 9,201,529	$ 9,201,529	$ -	$ -	$ -
24	518	Nuclear Fuel Expense	WP D-1	19,403,717	-	19,403,717	-	19,403,717	19,403,717	-	-	-
25	519	Coolants and Water	WP D-1	1,344,188	-	1,344,188	(42,220)	1,301,968	1,301,968	-	-	-
26	520	Steam Expenses	WP D-1	1,880,011	-	1,880,011	94,447	1,974,458	1,974,458	-	-	-
27	523	Electric Expenses	WP D-1	6,611,360	-	6,611,360	(65,675)	6,545,685	6,545,685	-	-	-
28	524	Misc Nuclear Power Expenses	WP D-1	25,853,934	-	25,853,934	(1,209,759)	24,644,174	24,644,174	-	-	-
29		Sub-Total		$ 63,891,540	$ -	$ 63,891,540	$ (820,008)	$ 63,071,532	$ 63,071,532	$ -	$ -	$ -
30												
31		Maintenance										
32	528	Maintenance Supervision	WP D-1	$ 2,934,467	$ -	$ 2,934,467	$ 284,805	$ 3,219,272	$ 3,219,272	$ -	$ -	$ -
33	529	Maintenance of Structures	WP D-1	2,824,233	-	2,824,233	415,872	3,240,106	3,240,106	-	-	-
34	530	Maintenance of Reactor Plant	WP D-1	5,532,980	-	5,532,980	273,999	5,806,978	5,806,978	-	-	-
35	531	Maintenance of Electric Plant	WP D-1	3,301,857	-	3,301,857	594,097	3,895,954	3,895,954	-	-	-
36	532	Maintenance of Miscellaneous	WP D-1	1,736,566	-	1,736,566	(174,762)	1,561,804	1,561,804	-	-	-
37		Sub-Total		$ 16,330,103	$ -	$ 16,330,103	$ 1,394,010	$ 17,724,113	$ 17,724,113	$ -	$ -	$ -
38												
39	Other Power Generation											
40		Operation										
41	546	Operation Supervision	WP D-1	$ 2,809,749	$ -	$ 2,809,749	$ (648,070)	$ 2,161,679	$ 2,161,679	$ -	$ -	$ -
42	547	Fuel	WP D-1	-	-	-	270,731,344	270,731,344	270,731,344	-	-	-
43	548	Generation Expenses	WP D-1	4,726,818	-	4,726,818	(637,060)	4,089,758	4,089,758	-	-	-
44	549	Miscellaneous Other Power Generation Expenses	WP D-1	437,478	-	437,478	(6,624)	430,854	430,854	-	-	-
45	550	Rents	WP D-1	11,632	-	11,632	(2,689)	8,944	8,944	-	-	-
46	Energy Efficiency Program under Production		WP D-1	-	-	-	26,649,169	26,649,169	26,649,169	-	-	-
47	Green Building Program under Production		WP D-1	-	-	-	2,840,901	2,840,901	2,840,901	-	-	-
48	Solar Rebate Program under Production		WP D-1	-	-	-	1,255,630	1,255,630	1,255,630	-	-	-
49		Sub-Total		$ 7,985,678	$ -	$ 7,985,678	$ 300,182,601	$ 308,168,279	$ 308,168,279	$ -	$ -	$ -
50												
51		Maintenance										
52	551	Maintenance Supervision and Engineering	WP D-1	$ 13,853	$ -	$ 13,853	$ (17)	$ 13,836	$ 13,836	$ -	$ -	$ -
53	552	Maintenance of Structures	WP D-1	298,620	-	298,620	(47,129)	251,490	251,490	-	-	-
54	553	Maintenance of Generating and Electric Equipment	WP D-1	6,088,760	-	6,088,760	1,680,327	7,769,087	7,769,087	-	-	-
55	554	Maintenance of Misc Other Power Generation Plant	WP D-1	6,182,030	-	6,182,030	(237,200)	5,944,831	5,944,831	-	-	-
56		Sub-Total		$ 12,583,263	$ -	$ 12,583,263	$ 1,395,981	$ 13,979,244	$ 13,979,244	$ -	$ -	$ -
57												
58	Other Power Supply											

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-1

Schedule D-1
Operations and Maintenance Expenses

Schedule D-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
59	555	Purchased Power - Recoverable	WP D-1	$ 212,097,897	$ -	$ 212,097,897	$ -	$ 212,097,897	$ 212,097,897	$ -	$ -	$ -
60	555	Purchased Power - Non-Recoverable	WP D-1	21,600	-	21,600	(8,129)	13,471	13,471	-	-	-
61	556	System Control and Load Dispatching - Recoverable	WP D-1	(441,250,248)	-	(441,250,248)	-	(441,250,248)	(441,250,248)	-	-	-
62	556	System Control and Load Dispatching - Non-Recoverable	WP D-1	11,728,476	-	11,728,476	(650,463)	11,078,013	11,078,013	-	-	-
63	557	Other Power Expenses	WP D-1	353,102	-	353,102	(88,536)	264,566	264,566	-	-	-
64		Sub-Total		$ (217,049,172)	$ -	$ (217,049,172)	$ (747,129)	$ (217,796,301)	$ (217,796,301)	$ -	$ -	$ -
65												
66	Total Power Production Expense			**414,861,254**	**-**	**414,861,254**	**26,287,577**	**441,148,830**	**441,148,830**	**-**	**-**	**-**
67												
68	**Transmission Expense**											
69		Operation										
70	560	Operations Supervision and Engineering	WP D-1	$ 9,076,770	$ -	$ 9,076,770	$ (1,951,748)	$ 7,125,022	$ -	$ 7,125,022	$ -	$ -
71	561	Load Dispatching	WP D-1	874	-	874	-	874	-	874	-	-
72	562	Station Expenses	WP D-1	3,776,475	-	3,776,475	(600,797)	3,175,679	-	3,175,679	-	-
73	563	Overhead Line Expenses	WP D-1	807,417	-	807,417	(106,148)	701,269	-	701,269	-	-
74	565	Transmission of Electricity by Others	WP D-1	156,396,604	-	156,396,604	(3,690,960)	152,705,643	-	152,705,643	-	-
75	566	Miscellaneous Transmission Expenses	WP D-1	1,145,932	-	1,145,932	150,824	1,296,756	-	1,296,756	-	-
76		Sub-Total		$ 171,204,072	$ -	$ 171,204,072	$ (6,198,829)	$ 165,005,243	$ -	$ 165,005,243	$ -	$ -
77												
78		Maintenance										
79	568	Maintenance Supervision and Engineering	WP D-1	$ 336,589	$ -	$ 336,589	$ (12,967)	$ 323,622	$ -	$ 323,622	$ -	$ -
80	570	Maintenance of Station Equipment	WP D-1	227,144	-	227,144	(23,526)	203,618	-	203,618	-	-
81	571	Maintenance of Overhead Lines	WP D-1	2,476,481	-	2,476,481	248,365	2,724,845	-	2,724,845	-	-
82	572	Maintenance of Underground Lines	WP D-1	-	-	-	-	-	-	-	-	-
83	573	Maintenance of Miscellaneous Transmission Plant	WP D-1	36,450	-	36,450	-	36,450	-	36,450	-	-
84		Sub-Total		$ 3,076,664	$ -	$ 3,076,664	$ 211,871	$ 3,288,535	$ -	$ 3,288,535	$ -	$ -
85												
86	Total Transmission Expenses			**$ 174,280,735**	**$ -**	**$ 174,280,735**	**$ (5,986,958)**	**$ 168,293,778**	**$ -**	**$ 168,293,778**	**$ -**	**$ -**
87												
88	**Distribution Expenses**											
89		Operation										
90	580	Operations Supervision and Engineering	WP D-1	$ 22,542,764	$ -	$ 22,542,764	$ (3,098,533)	$ 19,444,231	$ -	$ -	$ 19,444,231	$ -
91	581	Load Dispatching	WP D-1	3,801,478	-	3,801,478	(872,349)	2,929,129	-	-	2,929,129	-
92	582	Station Expenses	WP D-1	3,959,548	-	3,959,548	(466,674)	3,492,875	-	-	3,492,875	-
93	583	Overhead Line Expenses	WP D-1	3,389,532	-	3,389,532	1,845,955	5,235,488	-	-	5,235,488	-
94	584	Underground Line Expenses	WP D-1	1,611,860	-	1,611,860	(227,288)	1,384,572	-	-	1,384,572	-
95	585	Street Lighting	WP D-1	1,788,431	-	1,788,431	(338,097)	1,450,334	-	-	1,450,334	-
96	586	Meter Expenses	WP D-1	2,339,602	-	2,339,602	(474,575)	1,865,027	-	-	1,865,027	-
97	587	Customer Installation Expenses	WP D-1	120,169	-	120,169	794	120,962	-	-	120,962	-
98	588	Miscellaneous Distribution Expenses	WP D-1	4,357,078	-	4,357,078	(497,779)	3,859,299	-	-	3,859,299	-
99		Sub-Total		$ 43,910,463	$ -	$ 43,910,463	$ (4,128,546)	$ 39,781,917	$ -	$ -	$ 39,781,917	$ -
100												
101		Maintenance										
102	590	Maintenance Supervision and Engineering	WP D-1	$ 290,470	$ -	$ 290,470	$ (450)	$ 290,020	$ -	$ -	$ 290,020	$ -
103	591	Maintenance of Structures	WP D-1	138,246	-	138,246	(19,609)	118,637	-	-	118,637	-
104	592	Maintenance of Station Equipment	WP D-1	724,030	-	724,030	(23,991)	700,039	-	-	700,039	-
105	593	Maintenance of Overhead Lines	WP D-1	22,571,420	-	22,571,420	10,684,313	33,255,734	-	-	33,255,734	-
106	594	Maintenance of Underground Lines	WP D-1	382,986	-	382,986	(33,845)	349,141	-	-	349,141	-
107	596	Maintenance of Street Lighting and Signal Systems	WP D-1	282,634	-	282,634	472,887	755,521	-	-	755,521	-
108	597	Maintenance of Meters	WP D-1	28,001	-	28,001	-	28,001	-	-	28,001	-
109	598	Maintenance of Miscellaneous Distribution Plant	WP D-1	11,934,247	-	11,934,247	(948,425)	10,985,822	-	-	10,985,822	-
110		Sub-Total		$ 36,352,033	$ -	$ 36,352,033	$ 10,130,880	$ 46,482,914	$ -	$ -	$ 46,482,914	$ -
111												
112	Total Distribution Expenses			**$ 80,262,496**	**$ -**	**$ 80,262,496**	**$ 6,002,335**	**$ 86,264,830**	**$ -**	**$ -**	**$ 86,264,830**	**$ -**
113												
114	**Customer and Information Expenses**											
115												
116	Customer Accounts Expenses											

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-1

Schedule D-1
Operations and Maintenance Expenses

Schedule D-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
117	901	Supervision	WP D-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
118	902	Meter Reading Expenses	WP D-1	13,730,238	-	13,730,238	$ (1,401,060)	12,329,178	-	-	-	12,329,178
119	903	Customer Records and Collection Expenses	WP D-1	37,822,719	-	37,822,719	$ (3,781,992)	34,040,727	-	-	-	34,040,727
120	904	Uncollectible Accounts	WP D-1	13,831,190	-	13,831,190	$ (7,837,013)	5,994,177	-	-	-	5,994,177
121	905	Miscellaneous Customer Accounts Expenses	WP D-1	(28,414,100)	-	(28,414,100)	-	(28,414,100)	-	-	-	(28,414,100)
122		Sub-Total		$ 36,970,047	$ -	$ 36,970,047	$ (13,020,065)	$ 23,949,982	$ -	$ -	$ -	$ 23,949,982
123												
124	Cust. Service & Information Expense											
125	907	Supervision	WP D-1	$ 9,932,390	$ -	$ 9,932,390	$ (8,448,773)	$ 1,483,617	$ -	$ -	$ -	$ 1,483,617
126	908	Customer Assistance Expenses	WP D-1	30,821,577	-	30,821,577	$ (25,457,160)	5,364,417	-	-	-	5,364,417
127	909	Informational & Instructional Advertising Expenses	WP D-1	827,759	-	827,759	$ (619,423)	208,336	-	-	-	208,336
128	910	Misc Customer Service & Informational Expenses	WP D-1	2,928,471	-	2,928,471	$ (1,903,804)	1,024,667	-	-	-	1,024,667
129	911	Supervision	WP D-1	8,396,564	-	8,396,564	$ 9,347,280	17,743,844	-	-	-	17,743,844
130	912	Demonstrating & Selling Expense	WP D-1	5,953,729	(78,590)	5,875,139	$ (954,404)	4,920,735	-	-	-	4,920,735
131	913	Advertising Expense	WP D-1	(28,978)	-	(28,978)	$ (17,357)	(46,335)	-	-	-	(46,335)
132	916	Miscellaneous Sales Expense	WP D-1	1,005,025	-	1,005,025	$ (183,790)	821,235	-	-	-	821,235
133		Sub-Total		$ 59,836,535	$ (78,590)	$ 59,757,945	$ (28,237,430)	$ 31,520,515	$ -	$ -	$ -	$ 31,520,515
134												
135	Total Customer and Information Expenses			**$ 96,806,582**	**$ (78,590)**	**$ 96,727,992**	**$ (41,257,495)**	**$ 55,470,497**	**$ -**	**$ -**	**$ -**	**$ 55,470,497**
136												
137	**Total O&M (excluding General and Administrative)**			**$ 766,211,067**	**$ (78,590)**	**$ 766,132,477**	**$ (14,954,542)**	**$ 751,177,935**	**$ 441,148,830**	**$ 168,293,778**	**$ 86,264,830**	**$ 55,470,497**

Austin Energy
Electric Cost of Service and Rate Design

WP D-1

Work Paper D-1
Operations and Maintenance Expenses

WP D-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		**Power Production Expenses**												
2		Steam Power Generation												
3		Operation												
4	500	Operation Supervision and Engineering	WP D-1.1	$ 7,458,344	-	7,458,344	Production	WP D-1.2	(1,207,996)	6,250,348	6,250,348	-	-	-
5	501	Fuel - Recoverable	WP D-1.1.1	482,593,411	-	482,593,411	Production	WP D-1.2	(270,731,344)	211,862,067	211,862,067	-	-	-
6	501	Fuel - Non-Recoverable	WP D-1.1.1	4,761,573	-	4,761,573	Production	WP D-1.2	(6,451)	4,755,122	4,755,122	-	-	-
7	502	Steam Expenses	WP D-1.1	3,456,399	-	3,456,399	Production	WP D-1.2	(400,727)	3,055,671	3,055,671	-	-	-
8	505	Electric Expenses	WP D-1.1	6,169,620	-	6,169,620	Production	WP D-1.2	(528,998)	5,640,623	5,640,623	-	-	-
9	506	Miscellaneous Steam Expenses	WP D-1.1	12,898,078	-	12,898,078	Production	WP D-1.2	(452,125)	12,445,953	12,445,953	-	-	-
10	507	Rents	WP D-1.1	1,248	-	1,248	Production	WP D-1.2	-	1,248	1,248	-	-	-
11		Sub-Total		$ 517,338,674	$ -	$ 517,338,674			$ (273,327,641)	$ 244,011,033	$ 244,011,033	$ -	$ -	$ -
12														
13		Maintenance												
14	510	Maintenance Supervision	WP D-1.1	$ 4,759,379	-	4,759,379	Production	WP D-1.2	(934,495)	3,824,883	3,824,883	-	-	-
15	511	Maintenance of Structures	WP D-1.1	1,086,014	-	1,086,014	Production	WP D-1.2	(22,763)	1,063,251	1,063,251	-	-	-
16	512	Maintenance of Boiler Plant	WP D-1.1	4,482,968	-	4,482,968	Production	WP D-1.2	(392,920)	4,090,047	4,090,047	-	-	-
17	513	Maintenance of Electric Plant	WP D-1.1	1,084,094	-	1,084,094	Production	WP D-1.2	(146,709)	937,385	937,385	-	-	-
18	514	Maintenance of Miscellaneous Steam Plant	WP D-1.1	2,368,714	-	2,368,714	Production	WP D-1.2	(293,350)	2,075,364	2,075,364	-	-	-
19		Sub-Total		$ 13,781,169	$ -	$ 13,781,169			$ (1,790,238)	$ 11,990,931	$ 11,990,931	$ -	$ -	$ -
20														
21		Nuclear Power Generation												
22		Operation												
23	517	Operation Supervision	WP D-1.1	$ 8,798,330	-	8,798,330	Production	WP D-1.2	403,200	9,201,529	9,201,529	-	-	-
24	518	Nuclear Fuel Expense	WP D-1.1	19,403,717	-	19,403,717	Production	WP D-1.2	-	19,403,717	19,403,717	-	-	-
25	519	Coolants and Water	WP D-1.1	1,344,188	-	1,344,188	Production	WP D-1.2	(42,220)	1,301,968	1,301,968	-	-	-
26	520	Steam Expenses	WP D-1.1	1,880,011	-	1,880,011	Production	WP D-1.2	94,447	1,974,458	1,974,458	-	-	-
27	523	Electric Expenses	WP D-1.1	6,611,360	-	6,611,360	Production	WP D-1.2	(65,675)	6,545,685	6,545,685	-	-	-
28	524	Misc Nuclear Power Expenses	WP D-1.1	25,853,934	-	25,853,934	Production	WP D-1.2	(1,209,759)	24,644,174	24,644,174	-	-	-
29		Sub-Total		$ 63,891,540	$ -	$ 63,891,540			$ (820,008)	$ 63,071,532	$ 63,071,532	$ -	$ -	$ -
30														
31		Maintenance												
32	528	Maintenance Supervision	WP D-1.1	$ 2,934,467	-	2,934,467	Production	WP D-1.2	284,805	3,219,272	3,219,272	-	-	-
33	529	Maintenance of Structures	WP D-1.1	2,824,233	-	2,824,233	Production	WP D-1.2	415,872	3,240,106	3,240,106	-	-	-
34	530	Maintenance of Reactor Plant	WP D-1.1	5,532,980	-	5,532,980	Production	WP D-1.2	273,999	5,806,978	5,806,978	-	-	-
35	531	Maintenance of Electric Plant	WP D-1.1	3,301,857	-	3,301,857	Production	WP D-1.2	594,097	3,895,954	3,895,954	-	-	-
36	532	Maintenance of Miscellaneous	WP D-1.1	1,736,566	-	1,736,566	Production	WP D-1.2	(174,762)	1,561,804	1,561,804	-	-	-
37		Sub-Total		$ 16,330,103	$ -	$ 16,330,103			$ 1,394,010	$ 17,724,113	$ 17,724,113	$ -	$ -	$ -
38														
39														
40		Other Power Generation												
41		Operation												
42	546	Operation Supervision	WP D-1.1	$ 2,809,749	-	2,809,749	Production	WP D-1.2	(648,070)	2,161,679	2,161,679	-	-	-
43	547	Fuel	WP D-1.1	-	-	-	Production	WP D-1.2	270,731,344	270,731,344	270,731,344	-	-	-
44	548	Generation Expenses	WP D-1.1	4,726,818	-	4,726,818	Production	WP D-1.2	(637,060)	4,089,758	4,089,758	-	-	-
45	549	Miscellaneous Other Power Generation Expenses	WP D-1.1	437,478	-	437,478	Production	WP D-1.2	(6,624)	430,854	430,854	-	-	-
46	550	Rents	WP D-1.1	11,632	-	11,632	Production	WP D-1.2	(2,689)	8,944	8,944	-	-	-
47		Energy Efficiency Program under Production	WP D-1.1		-	-	Production	WP D-1.2	26,649,169	26,649,169	26,649,169	-	-	-
48		Green Building Program under Production	WP D-1.1		-	-	Production	WP D-1.2	2,840,901	2,840,901	2,840,901	-	-	-
49		Solar Rebate Program under Production	WP D-1.1		-	-	Production	WP D-1.2	1,255,630	1,255,630	1,255,630	-	-	-
50		Sub-Total		$ 7,985,678	$ -	$ 7,985,678			$ 300,182,601	$ 308,168,279	$ 308,168,279	$ -	$ -	$ -
51														
52		Maintenance												
53	551	Maintenance Supervision and Engineering	WP D-1.1	$ 13,853	-	13,853	Production	WP D-1.2	(17)	13,836	13,836	-	-	-
54	552	Maintenance of Structures	WP D-1.1	298,620	-	298,620	Production	WP D-1.2	(47,129)	251,490	251,490	-	-	-
55	553	Maintenance of Generating and Electric Equipment	WP D-1.1	6,088,760	-	6,088,760	Production	WP D-1.2	1,680,327	7,769,087	7,769,087	-	-	-
56	554	Maintenance of Misc Other Power Generation Plant	WP D-1.1	6,182,030	-	6,182,030	Production	WP D-1.2	(237,200)	5,944,831	5,944,831	-	-	-
57		Sub-Total		$ 12,583,263	$ -	$ 12,583,263			$ 1,395,981	$ 13,979,244	$ 13,979,244	$ -	$ -	$ -
58														
59		Other Power Supply												
60	555	Purchased Power - Recoverable	WP D-1.1.2	$ 212,097,897	-	212,097,897	Production	WP D-1.2	-	212,097,897	212,097,897	-	-	-
61	555	Purchased Power - Non-Recoverable	WP D-1.1.2	21,600	-	21,600	Production	WP D-1.2	(8,129)	13,471	13,471	-	-	-
62	556	System Control and Load Dispatching - Recoverable	WP D-1.1.3	(441,250,248)	-	(441,250,248)	Production	WP D-1.2	-	(441,250,248)	(441,250,248)	-	-	-
63	556	System Control and Load Dispatching - Non-Recoverable	WP D-1.1.3	11,728,476	-	11,728,476	Production	WP D-1.2	(650,463)	11,078,013	11,078,013	-	-	-
64	557	Other Power Expenses	WP D-1.1	353,102	-	353,102	Production	WP D-1.2	(88,536)	264,566	264,566	-	-	-
65		Sub-Total		$ (217,049,172)	$ -	$ (217,049,172)			$ (747,129)	$ (217,796,301)	$ (217,796,301)	$ -	$ -	$ -
66														
67		Total Power Production Expense		**$ 414,861,254**	**$ -**	**$ 414,861,254**			**$ 26,287,577**	**$ 441,148,830**	**$ 441,148,830**	**$ -**	**$ -**	**$ -**
68														
69		**Transmission Expense**												
70		Operation												
71	560	Operations Supervision and Engineering	WP D-1.1	$ 9,076,770	-	9,076,770	Transmission	WP D-1.2	(1,951,748)	7,125,022	-	7,125,022	-	-
72	561	Load Dispatching	WP D-1.1	874	-	874	Transmission	WP D-1.2	-	874	-	874	-	-
73	562	Station Expenses	WP D-1.1	3,776,475	-	3,776,475	Transmission	WP D-1.2	(600,797)	3,175,679	-	3,175,679	-	-
74	563	Overhead Line Expenses	WP D-1.1	807,417	-	807,417	Transmission	WP D-1.2	(106,148)	701,269	-	701,269	-	-
75	565	Transmission of Electricity by Others	WP D-1.1	156,396,604	-	156,396,604	Transmission	WP D-1.2	(3,690,960)	152,705,643	-	152,705,643	-	-

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1
Operations and Maintenance Expenses

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
76	566	Miscellaneous Transmission Expenses	WP D-1.1	1,145,932	-	1,145,932	Transmission	WP D-1.2	150,824	1,296,756	-	1,296,756	-	-
77		Sub-Total		$ 171,204,072	$ -	$ 171,204,072			$ (6,198,829)	$ 165,005,243	$ -	$ 165,005,243	$ -	$ -
78														
79		Maintenance												
80	568	Maintenance Supervision and Engineering	WP D-1.1	$ 336,589	-	336,589	Transmission	WP D-1.2	(12,967)	323,622	-	323,622	-	-
81	570	Maintenance of Station Equipment	WP D-1.1	227,144	-	227,144	Transmission	WP D-1.2	(23,526)	203,618	-	203,618	-	-
82	571	Maintenance of Overhead Lines	WP D-1.1	2,476,481	-	2,476,481	Transmission	WP D-1.2	248,365	2,724,845	-	2,724,845	-	-
83	572	Maintenance of Underground Lines	WP D-1.1	-	-	-	Transmission	WP D-1.2	-	-	-	-	-	-
84	573	Maintenance of Miscellaneous Transmission Plant	WP D-1.1	36,450	-	36,450	Transmission	WP D-1.2	-	36,450	-	36,450	-	-
85		Sub-Total		$ 3,076,664	$ -	$ 3,076,664			$ 211,871	$ 3,288,535	$ -	$ 3,288,535	$ -	$ -
86														
87		Total Transmission Expenses		**$ 174,280,735**	**$ -**	**$ 174,280,735**			**$ (5,986,958)**	**$ 168,293,778**	**$ -**	**$ 168,293,778**	**$ -**	**$ -**
88														
89		**Distribution Expenses**												
90		Operation												
91	580	Operations Supervision and Engineering	WP D-1.1	$ 22,542,764	-	22,542,764	Distribution	WP D-1.2	(3,098,533)	19,444,231	-	-	19,444,231	-
92	581	Load Dispatching	WP D-1.1	3,801,478	-	3,801,478	Distribution	WP D-1.2	(872,349)	2,929,129	-	-	2,929,129	-
93	582	Station Expenses	WP D-1.1	3,959,548	-	3,959,548	Distribution	WP D-1.2	(466,674)	3,492,875	-	-	3,492,875	-
94	583	Overhead Line Expenses	WP D-1.1	3,389,532	-	3,389,532	Distribution	WP D-1.2	1,845,955	5,235,488	-	-	5,235,488	-
95	584	Underground Line Expenses	WP D-1.1	1,611,860	-	1,611,860	Distribution	WP D-1.2	(227,288)	1,384,572	-	-	1,384,572	-
96	585	Street Lighting	WP D-1.1	1,788,431	-	1,788,431	Distribution	WP D-1.2	(338,097)	1,450,334	-	-	1,450,334	-
97	586	Meter Expenses	WP D-1.1	2,339,602	-	2,339,602	Distribution	WP D-1.2	(474,575)	1,865,027	-	-	1,865,027	-
98	587	Customer Installation Expenses	WP D-1.1	120,169	-	120,169	Distribution	WP D-1.2	794	120,962	-	-	120,962	-
99	588	Miscellaneous Distribution Expenses	WP D-1.1	4,357,078	-	4,357,078	Distribution	WP D-1.2	(497,779)	3,859,299	-	-	3,859,299	-
100		Sub-Total		$ 43,910,463	$ -	$ 43,910,463			$ (4,128,546)	$ 39,781,917	$ -	$ -	$ 39,781,917	$ -
101														
102		Maintenance												
103	590	Maintenance Supervision and Engineering	WP D-1.1	$ 290,470	-	290,470	Distribution	WP D-1.2	(450)	290,020	-	-	290,020	-
104	591	Maintenance of Structures	WP D-1.1	138,246	-	138,246	Distribution	WP D-1.2	(19,609)	118,637	-	-	118,637	-
105	592	Maintenance of Station Equipment	WP D-1.1	724,030	-	724,030	Distribution	WP D-1.2	(23,991)	700,039	-	-	700,039	-
106	593	Maintenance of Overhead Lines	WP D-1.1	22,571,420	-	22,571,420	Distribution	WP D-1.2	10,684,313	33,255,734	-	-	33,255,734	-
107	594	Maintenance of Underground Lines	WP D-1.1	382,986	-	382,986	Distribution	WP D-1.2	(33,845)	349,141	-	-	349,141	-
108	596	Maintenance of Street Lighting and Signal Systems	WP D-1.1	282,634	-	282,634	Distribution	WP D-1.2	472,887	755,521	-	-	755,521	-
109	597	Maintenance of Meters	WP D-1.1	28,001	-	28,001	Distribution	WP D-1.2	-	28,001	-	-	28,001	-
110	598	Maintenance of Miscellaneous Distribution Plant	WP D-1.1	11,934,247	-	11,934,247	Distribution	WP D-1.2	(948,425)	10,985,822	-	-	10,985,822	-
111		Sub-Total		$ 36,352,033	$ -	$ 36,352,033			$ 10,130,880	$ 46,482,914	$ -	$ -	$ 46,482,914	$ -
112														
113		Total Distribution Expenses		**$ 80,262,496**	**$ -**	**$ 80,262,496**			**$ 6,002,335**	**$ 86,264,830**	**$ -**	**$ -**	**$ 86,264,830**	**$ -**
114														
115		**Customer and Information Expenses**												
116														
117		Customer Accounts Expenses												
118	901	Supervision	WP D-1.1	$ -	-	-	Customer	WP D-1.2	-	-	-	-	-	-
119	902	Meter Reading Expenses	WP D-1.1	13,730,238	-	13,730,238	Customer	WP D-1.2	(1,401,060)	12,329,178	-	-	-	12,329,178
120	903	Customer Records and Collection Expenses	WP D-1.1	37,822,719	-	37,822,719	Customer	WP D-1.2	(3,781,992)	34,040,727	-	-	-	34,040,727
121	904	Uncollectible Accounts	WP D-1.1	13,831,190	-	13,831,190	Customer	WP D-1.2	(7,837,013)	5,994,177	-	-	-	5,994,177
122	905	Miscellaneous Customer Accounts Expenses	WP D-1.1	(28,414,100)	-	(28,414,100)	Customer	WP D-1.2	-	(28,414,100)	-	-	-	(28,414,100)
123		Sub-Total		$ 36,970,047	$ -	$ 36,970,047		WP D-1.2	$ (13,020,065)	$ 23,949,982	$ -	$ -	$ -	$ 23,949,982
124														
125		Cust. Service & Information Expense												
126	907	Supervision	WP D-1.1	$ 9,932,390	-	9,932,390	Customer	WP D-1.2	(8,448,773)	1,483,617	-	-	-	1,483,617
127	908	Customer Assistance Expenses	WP D-1.1	30,821,577	-	30,821,577	Customer	WP D-1.2	(25,457,160)	5,364,417	-	-	-	5,364,417
128	909	Informational & Instructional Advertising Expenses	WP D-1.1	827,759	-	827,759	Customer	WP D-1.2	(619,423)	208,336	-	-	-	208,336
129	910	Misc Customer Service & Informational Expenses	WP D-1.1	2,928,471	-	2,928,471	Customer	WP D-1.2	(1,903,804)	1,024,667	-	-	-	1,024,667
130	911	Supervision	WP D-1.1	8,396,564	-	8,396,564	Customer	WP D-1.2	9,347,280	17,743,844	-	-	-	17,743,844
131	912	Demonstrating & Selling Expense	WP D-1.1	5,953,729	(78,590)	5,875,139	Customer	WP D-1.2	(954,404)	4,920,735	-	-	-	4,920,735
132	913	Advertising Expense	WP D-1.1	(28,978)	-	(28,978)	Customer	WP D-1.2	(17,357)	(46,335)	-	-	-	(46,335)
133	916	Miscellaneous Sales Expense	WP D-1.1	1,005,025	-	1,005,025	Customer	WP D-1.2	(183,790)	821,235	-	-	-	821,235
134		Sub-Total		$ 59,836,535	$ (78,590)	$ 59,757,945			$ (28,237,430)	$ 31,520,515	$ -	$ -	$ -	$ 31,520,515
135														
136		Total Customer and Information Expenses		**$ 96,806,582**	**$ (78,590)**	**$ 96,727,992**			**$ (41,257,495)**	**$ 55,470,497**	**$ -**	**$ -**	**$ -**	**$ 55,470,497**
137														
138		**Total O&M (excluding General and Administrative)**		**$ 766,211,067**	**$ (78,590)**	**$ 766,132,477**			**$ (14,954,542)**	**$ 751,177,935**	**$ 441,148,830**	**$ 168,293,778**	**$ 86,264,830**	**$ 55,470,497**

Work Paper D-1.1 **WP D-1.1**
Trial Balance

No.	FERC	Description	Reference Schedule	Unaudited FY 2021
				(A)
1	400	Operating Revenue		(1,285,639,669)
2	500	Operation Supervision and Engineering		7,458,344
3	501	Fuel		487,354,984
4	502	Steam Expenses		3,456,399
5	505	Electric Expenses		6,169,620
6	506	Miscellaneous Steam Expenses		12,898,078
7	507	Rents		1,248
8	510	Maintenance Supervision		4,759,379
9	511	Maintenance of Structures		1,086,014
10	512	Maintenance of Boiler Plant		4,482,968
11	513	Maintenance of Electric Plant		1,084,094
12	514	Maintenance of Miscellaneous Steam Plant		2,368,714
13	517	Operation Supervision		8,798,330
14	518	Nuclear Fuel Expense		19,403,717
15	519	Coolants and Water		1,344,188
16	520	Steam Expenses		1,880,011
17	523	Electric Expenses		6,611,360
18	524	Misc Nuclear Power Expenses		25,853,934
19	528	Maintenance Supervision		2,934,467
20	529	Maintenance of Structures		2,824,233
21	530	Maintenance of Reactor Plant		5,532,980
22	531	Maintenance of Electric Plant		3,301,857
23	532	Maintenance of Miscellaneous		1,736,566
24	546	Operation Supervision		2,809,749
25	547	Fuel		-
26	548	Generation Expenses		4,726,818
27	549	Miscellaneous Other Power Generation Expenses		437,478
28	550	Rents		11,632
29	551	Maintenance Supervision and Engineering		13,853
30	552	Maintenance of Structures		298,620
31	553	Maintenance of Generating and Electric Equipment		6,088,760
32	554	Maintenance of Miscellaneous Other Power Generation Plant		6,182,030
33	555	Purchased Power		212,119,497
34	556	System Control and Load Dispatching		(429,521,772)
35	557	Other Power Expenses		353,102
36	560	Operations Supervision and Engineering		9,076,770
37	561	Load Dispatching		874
38	562	Station Expenses		3,776,475
39	563	Overhead Line Expenses		807,417
40	565	Transmission of Electricity by Others		156,396,604
41	566	Miscellaneous Transmission Expenses		1,145,932
42	568	Maintenance Supervision and Engineering		336,589
43	570	Maintenance of Station Equipment		227,144
44	571	Maintenance of Overhead Lines		2,476,481
45	572	Maintenance of Underground Lines		-
46	573	Maintenance of Miscellaneous Transmission Plant		36,450
47	580	Operations Supervision and Engineering		22,542,764
48	581	Load Dispatching		3,801,478
49	582	Station Expenses		3,959,548

Work Paper D-1.1 **WP D-1.1**
Trial Balance

No.	FERC	Description	Reference Schedule	Unaudited FY 2021
				(A)
50	583	Overhead Line Expenses		3,389,532
51	584	Underground Line Expenses		1,611,860
52	585	Street Lighting		1,788,431
53	586	Meter Expenses		2,339,602
54	587	Customer Installation Expenses		120,169
55	588	Miscellaneous Distribution Expenses		4,357,078
56	590	Maintenance Supervision and Engineering		290,470
57	591	Maintenance of Structures		138,246
58	592	Maintenance of Station Equipment		724,030
59	593	Maintenance of Overhead Lines		22,571,420
60	594	Maintenance of Underground Lines		382,986
61	596	Maintenance of Street Lighting and Signal Systems		282,634
62	597	Maintenance of Meters		28,001
63	598	Maintenance of Miscellaneous Distribution Plant		11,934,247
64	901	Supervision		-
65	902	Meter Reading Expenses		13,730,238
66	903	Customer Records and Collection Expenses		37,822,719
67	904	Uncollectible Accounts		13,831,190
68	905	Miscellaneous Customer Accounts Expenses		(28,414,100)
69	907	Supervision		9,932,390
70	908	Custmer Assistance Expenses		30,821,577
71	909	Informational & Instructional Advertising Expenses		827,759
72	910	Miscellaneous Customer Service & Informational Expenses		2,928,471
73	911	Supervision		8,396,564
74	912	Demonstrating & Selling Expense		5,953,729
75	913	Advertising Expense		(28,978)
76	916	Miscellaneous Sales Expense		1,005,025
77	920	Administrative and General Salaries		63,016,197
78	921	Office Supplies and Expenses		5,527,639
79	922	Administrative Expense Transferred - Credit		7,043,700
80	923	Outside Services Employed		47,957,778
81	924	Property Insurance		5,769,617
82	925	Injuries and Damages		3,697,818
83	926	Employee Pension and Benefits		66,349,175
84	928	Regulatory Commission Expense		74,725
85	930	General Expenses		60,450,138
86	931	Rents		6,140,953
87	935	Maintenance of General Plant		6,024,103
88	403	Depreciation Expense		280,815,394
89	407	Regulatory Debits		(150,773,464)
90	408	Taxes Other Than Income		1,943,325
91	411.6	Loss on Disposal		1,049,267
92	417	Expenses - Non-utility operations		21,518,979
93	419	Interest and Dividend Income		(2,966,885)
94	421	Miscellaneous Nonoperating Income		4,552
95	421.3	Capital Contributions		(41,398,937)
96	421.5	General Fund Transfers		114,000,000
97	421.6	Transfers In		(6,761,510)
98	426	Donations		11,957

Work Paper D-1.1 **WP D-1.1**
Trial Balance

No.	FERC	Description	Reference Schedule	Unaudited FY 2021
				(A)
99	427	Interest Expense		76,471,083
100	428.2	Amortization of Debt Discount		(138,851)
101	429	Amortization of Premium on Debt		(5,348,547)
102	429	Amortization of BIC		-
103	425	Miscellaneous amortization		16,442,387
104	454	Rent from electric property		(5,019)
105	456	Other electric revenues		(150,948)
106		Net Margins		57,336,025
107				
108		Reconciliation of O&M to ACFR Income Statement		
109		Total Operation and Maintenance (500-999)		1,038,262,910
110		Less FERC 904		(13,831,190)
111		Plus FERC 408		1,943,325
112		Plus FERC 417		21,518,979
113		Plus FERC 421 Misc Non-Operating Income		4,552
114		Plus FERC 426		11,957
115		Plus FERC 425		16,442,387
116		Plus FERC 911		(8,367,233)
117		Plus FERC 427		2,953
118		Plus FERC 454		(5,019)
119		Adjusted O&M to Tie to ACFR		1,055,983,620
120				
121				
122		Reconciliation of Interest Expense to ACFR Income Statement		
123		FERC 427 Interest Expense		76,471,083
124		FERC 428.2 Amortization of Debt Discount		(138,851)
125		FERC 429 Amortization of Premium on Debt		(5,348,547)
126				70,983,685

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.1.1
Fuel and Purchased Power

WP D-1.1.1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas
				(A)	(B)	(C)	(E)	(F)	(G)
1	**Power Production Recoverable Fuel and Purchased Power**								
2	Steam Power Generation								
3	501	Fuel - Recoverable	WP D-1.1.1.1	$ 482,593,411	$ -	$ 482,593,411	WP D-1.2	$ (270,731,344)	$ 211,862,067
4		Sub-Total		$ 482,593,411	$ -	$ 482,593,411		$ (270,731,344)	$ 211,862,067
5									
6	Nuclear Power Generation								
7	518	Nuclear Fuel Expense	WP D-1.1.1.1	$ 19,403,717	$ -	$ 19,403,717	WP D-1.2	$ -	$ 19,403,717
8		Sub-Total		$ 19,403,717	$ -	$ 19,403,717		$ -	$ 19,403,717
9									
10	Other Power Generation								
11	547	Fuel	WP D-1.1.1.1	$ -	$ -	$ -	WP D-1.2	$ 270,731,344	$ 270,731,344
12		Sub-Total		$ -	$ -	$ -		$ 270,731,344	$ 270,731,344
13									
14	Other Power Supply								
15	555	Purchased Power - Recoverable	WP D-1.1.1.1	$ 212,097,897	$ -	$ 212,097,897	WP D-1.2	$ -	$ 212,097,897
16	556	System Control and Load Dispatching - Recoverable	WP D-1.1.1.1	(441,250,248)	-	(441,250,248)	WP D-1.2	-	(441,250,248)
17		Sub-Total		$ (229,152,351)	$ -	$ (229,152,351)		$ -	$ (229,152,351)
18									
19	**Total Recoverable Fuel and Purchased Power**		Line 4 + 8 + 12 + 17	**$ 272,844,778**	**$ -**	**$ 272,844,778**		**$ -**	**$ 272,844,778**
20				-					
21									
22	**Non-Recoverable Fuel and Purchased Power**								
23	Steam Power Generation								
24	501	Fuel - Non-Recoverable	WP D-1.1	$ 4,761,573	$ -	$ 4,761,573	WP D-1.2	$ (6,451)	$ 4,755,122
25		Sub-Total		$ 4,761,573	$ -	$ 4,761,573		$ (6,451)	$ 4,755,122
26									
27	Nuclear Power Generation								
28	518	Nuclear Fuel Expense	WP D-1.1	$ (0)	$ -	$ (0)		$ -	$ (0)
29		Sub-Total		$ (0)	$ -	$ (0)		$ -	$ (0)
30									
31	Other Power Generation								
32	547	Fuel	WP D-1.1	$ -	$ -	$ -		$ -	$ -
33		Sub-Total		$ -	$ -	$ -		$ -	$ -
34									
35	Other Power Supply								
36	555	Purchased Power - Non-Recoverable	WP D-1.1	$ 21,600	$ -	$ 21,600	WP D-1.2	$ (8,129)	$ 13,471
37	556	System Control and Load Dispatching - Non-Recoverable	WP D-1.1	11,728,476	-	11,728,476	WP D-1.2	(650,463)	11,078,013
38		Sub-Total		$ 11,750,076	$ -	$ 11,750,076		$ (658,592)	$ 11,091,484
39									
40	**Total Non-Recoverable Fuel and Purchased Power**		Line 25 + 29 + 33 + 38	**$ 16,511,649**	**$ -**	**$ 16,511,649**		**$ (665,043)**	**$ 15,846,606**
41									
42									
43	**SUMMARY**								
44	**Recoverable Fuel and Purchase Power**								

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1.1

Work Paper D-1.1.1 **WP D-1.1.1**
Fuel and Purchased Power

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas
				(A)	(B)	(C)	(E)	(F)	(G)
45	501	Fuel - Recoverable	Line 3	$ 482,593,411	$ -	$ 482,593,411		$ (270,731,344)	$ 211,862,067
46	518	Nuclear Fuel Expense	Line 7	19,403,717	-	19,403,717		-	19,403,717
47	547	Fuel	Line 11	-	-	-		270,731,344	270,731,344
48	555	Purchased Power - Recoverable	Line 15	212,097,897	-	212,097,897		-	212,097,897
49	556	System Control and Load Dispatching	Line 16	(441,250,248)	-	(441,250,248)		-	(441,250,248)
50		Total Recoverable Fuel		$ 272,844,778	$ -	$ 272,844,778		$ -	$ 272,844,778
51									
52	**Non-Recoverable Fuel and Purchase Power**								
53	501	Fuel - Non-Recoverable	Line 24	$ 4,761,573	$ -	$ 4,761,573		$ (6,451)	$ 4,755,122
54	518	Nuclear Fuel Expense	Line 28	(0)	-	(0)		-	(0)
55	547	Fuel	Line 32	-	-	-		-	-
56	555	Purchased Power - Non-Recoverable	Line 36	21,600	-	21,600		(8,129)	13,471
57	556	System Control and Load Dispatching	Line 37	11,728,476	-	11,728,476		(650,463)	11,078,013
58		Total Non -Recoverable Fuel		$ 16,511,649	$ -	$ 16,511,649		$ (665,043)	$ 15,846,606
59									
60	**Total Recoverable and Non-Recoverable Fuel**			**$ 289,356,427**	**$ -**	**$ 289,356,427**		**$ (665,043)**	**$ 288,691,383**

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1.1.1

Work Paper D-1.1.1.1
Fuel and Purchased Power

No.	Month	Year	SHEC/DPP Total Gas	Fayette Coal	Fayette Oil	Total Fayette	Total Nacogdoches	STP Total Units 1&2 Nuclear	Purchase Power	Renewable Power	3M	Solar	Total Purchase Power	DPP Total COA Fuel Oil	Net ERCOT Settlement Chg	Hedging	Emissions Allowances
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1																	
2	OCTOBER	2020	$ 4,396,506	$ 4,568,572	$ 17,789	$ 4,586,361	$ 153,146	$ 1,759,564	$ 297,600	$ 13,236,975	$ -	$ 864,541	$ 14,399,115		$ 5,462,792	$ 5,000	$ -
3	NOVEMBER	2020	3,661,322	3,456,140	17,765	3,473,905	-	1,710,067	288,400	12,732,456	-	738,667	13,759,523		2,560,018	5,000	-
4	DECEMBER	2020	5,167,945	3,009,090	31,645	3,040,735	-	1,757,005	297,600	15,811,555	-	660,397	16,769,552		3,937,123	5,000	-
5	JANUARY	2021	4,716,455	5,177,910	50,756	5,228,666	-	1,752,268	243,250	16,604,906	-	725,254	17,573,410		(222,688)	5,000	-
6	FEBRUARY	2021	327,998,084	4,109,587	36,416	4,146,003	-	1,490,762	215,040	14,314,703	-	618,347	15,148,090		(462,172,015)	5,000	-
7	MARCH	2021	10,598,513	3,140,213	37,783	3,177,996	-	1,377,682	237,760	20,577,939	-	663,088	21,478,787		235,130	5,000	-
8	APRIL	2021	7,787,043	3,532,918	58,444	3,591,362	-	1,127,037	230,400	17,654,270	-	1,001,495	18,886,166		467,082	5,000	-
9	MAY	2021	7,788,274	4,422,866	55,538	4,478,404	-	1,731,479	318,180	19,640,786	-	873,297	20,832,262		241,799	5,000	-
10	JUNE	2021	9,398,004	6,840,841	22,057	6,862,898	602,377	1,554,072	230,400	15,263,375	-	899,225	16,393,000		(335,764)	21,125	-
11	JULY	2021	12,649,683	6,643,595	57,292	6,700,887	2,830,334	1,731,855	406,128	17,224,308	-	1,083,828	18,714,264		1,710,563	21,663	-
12	AUGUST	2021	12,714,410	6,659,699	20,176	6,679,874	3,095,174	1,730,434	238,080	18,525,153	-	1,079,097	19,842,330		5,125,875	(77,848)	-
13	SEPTEMBER	2021	8,774,688	6,156,929	36,234	6,193,164	2,257,685	1,681,494	376,200	16,763,002	-	1,167,365	18,306,567	27,677	1,739,837	(194,275)	-
14	FERC Reclass - FPP backfeed			5,170		5,170			(5,170)				(5,170)				
15																	
16	Y T D		$ 415,650,928	$ 57,723,530	$ 441,895	$ 58,165,425	$ 8,938,716	$ 19,403,717	$ 3,373,868	$ 198,349,428	$ -	$ 10,374,601	$ 212,097,897	$ 27,677	$ (441,250,248)	$ (189,335)	$ -
17																	
18	FY2021 FERC		501			501	501	518					555	501	556	501	501
19																	
20			FERC	FY 2021	Coding Correction	Test Year											
21									Natural Gas Split between Steam Gen (501) and Other Gen (547)								
22			501	$ 482,593,411	(270,731,344)	$ 211,862,067	WP D-1.2										
23			518	19,403,717		19,403,717			501	144,730,249		$ 415,461,593					
24			547	-	270,731,344	270,731,344	WP D-1.2		547	270,731,344							
25			555	212,097,897	-	212,097,897											
26			556	(441,250,248)	-	(441,250,248)				415,461,593							
27																	
28			Total Recoverable Fuel	$ 272,844,778	$ -	$ 272,844,778					- Check s/b zero						

Work Paper D-1.1.1.1 **WP D-1.1.1.1**

Fuel and Purchased Power

No.	Month	Year	Total Fuel Cost	Total ERCOT Admin/TRE FEE	FAC Allocator	PSA Fuel Cost	FAC Fuel Cost	PSA Admin/TRE Regulatory Cost	FAC Admin/TRE Fuel Cost
	(A)	(B)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)
1									
2	OCTOBER	2020	$ 30,762,485	$ 595,427		$ 30,762,485		$ 595,427	
3	NOVEMBER	2020	25,169,835	538,804		25,169,835		538,804	
4	DECEMBER	2020	30,677,360	609,323		30,677,360		609,323	
5	JANUARY	2021	29,053,112	592,958		29,053,112		592,958	
6	FEBRUARY	2021	(113,384,077)	560,019		(113,384,077)		560,019	
7	MARCH	2021	36,873,106	896,913		36,873,106		896,913	
8	APRIL	2021	31,863,690	553,917		31,863,690		553,917	
9	MAY	2021	35,077,218	631,027		35,077,218		631,027	
10	JUNE	2021	34,495,713	947,009		34,495,713		947,009	
11	JULY	2021	44,359,249	778,510		44,359,249		778,510	
12	AUGUST	2021	49,110,250	820,553		49,110,250		820,553	
13	SEPTEMBER	2021	38,786,837	927,950		38,786,837		927,950	
14	FERC Reclass - FPP backfeed								
15									
16	Y T D		$ 272,844,778	$ 8,452,410		$ 272,844,778		$ 8,452,410	$ -
17									
18	FY2021 FERC								556
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.1.2 **WP D-1.1.2**
Purchased Power

No.	FERC Acct	Description	Reference	FY 2021	K&M Reference	Known & Measurable	Test Year
				(A)		(B)	(C)
1	**Purchased Power**						
2							
3	Recoverable						
4	555	Purchase Power	WP D-1.1.1.1	$ 3,373,868		$ -	$ 3,373,868
5	555	Renewable Power PPA	WP D-1.1.1.1	198,349,428		-	198,349,428
6	555	3M Purchases	WP D-1.1.1.1	-		-	-
7	555	PBI Solar	WP D-1.1.1.1	10,374,601		-	10,374,601
8	555	Segregate GreenChoice from Other Renewable PPA		-		-	-
9	555	Move GreenChoice to Non-Recoverable		-		-	-
10		Total Recoverable		$ 212,097,897		$ -	$ 212,097,897
11				WP D-1			
12	Non-Recoverable						
13	555	Other		$ 21,600		$ -	$ 21,600
14	555	Move GreenChoice to Non-Recoverable		-		-	-
15		Total Non-Recoverable		$ 21,600		$ -	$ 21,600
16							
17				**$ 212,119,497**		**$ -**	**$ 212,119,497**
				WP D-1			

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.1.3 **WP D-1.1.3**
System Control and Load Dispatching

No.	FERC Acct	Description	Reference	FY 2021	K&M Reference	Known & Measurable	Test Year
				(A)		(B)	(C)
1	**System Control and Load Dispatching**						
2	Recoverable						
3	556	ERCOT TCR Credits		$ (119,924,893)		$ -	$ (119,924,893)
4	556	ERCOT Serv Exp-Capacity		(138,966,312)		-	(138,966,312)
5	556	ERCOT Serv Exp-Energy		(245,325,865)		-	(245,325,865)
6	556	ERCOT TCR Expense		45,367,353		-	45,367,353
7	556	ERCOT Misc		17,599,469		-	17,599,469
8		Total Recoverable		$ (441,250,248)		$ -	$ (441,250,248)
9							
10	Non-Recoverable						
11	556	ERCOT Admin Fees		$ 8,452,410		$ -	$ 8,452,410
12	556	Payroll & Benefits		2,814,120		-	2,814,120
13	556	Other		461,946		-	461,946
14		Total Non-Recoverable		$ 11,728,476		$ -	$ 11,728,476
15							
16	Total System Control and Load Dispatching			**$ (429,521,772)**		**$ -**	**$ (429,521,772)**

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2

Work Paper D-1.2
Summary of Known & Measurable Adjustments

No.	FERC Acct	Description	Sum of Known & Measurable	South Texas Project	Sand Hill Energy Center	Reclasssify Recoverable Gas Expense	Add Unvouchered AP to EE Costs	Reclassify Energy Efficiency Costs to Production	City Services	City Service FERC Reclass	Test Year Labor and GAAP Adjustment	Decker Steam Units	Uncollectible Accounts	TLC Adjustment	Rate Case Expense
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1															
2		Workpaper Reference		WP D-1.2.1	WP D-1.2.2	WP D-1.1.1	WP D-1.2.4.3	WP D-1.2.4	WP D-1.2.5	WP D-1.2.5.1	WP D-3.1	WP D-1.2.2	WP D-1.2.6	WP D-1.2.11	WP D-1.2.7
3															
4	500	Operation Supervision and Engineering	$ (1,207,996)	-			-	-	-	-	(1,034,445)	(173,551)			
5	501	Fuel - Recoverable	(270,731,344)	-		(270,731,344)	-	-	-	-	-				
6	501	Fuel - Non-Recoverable	(6,451)	-			-	-	-	-	(5,305)	(1,147)			
7	502	Steam Expenses	(400,727)	-			-	-	-	-	(391,497)	(9,230)			
8	505	Electric Expenses	(528,998)	-			-	-	-	-	(528,998)	-			
9	506	Miscellaneous Steam Expenses	(452,125)	-			-	-	-	-	(78,297)	(373,828)			
10	507	Rents	0	-			-	-	-	-	-				
11	510	Maintenance Supervision	(934,495)	-			-	-	-	-	(928,637)	(5,859)			
12	511	Maintenance of Structures	(22,763)	-			-	-	-	-	(6,468)	(16,295)			
13	512	Maintenance of Boiler Plant	(392,920)				-		-		(143,669)	(249,252)			
14	513	Maintenance of Electric Plant	(146,709)	-			-	-	-	-	(80,201)	(66,509)			
15	514	Maintenance of Miscellaneous Steam Plant	(293,350)	-			-	-	-	-	(83,255)	(210,095)			
16	517	Operation Supervision	403,200	425,422			-	-	-	-	(22,222)				
17	518	Nuclear Fuel Expense	0	-			-	-	-	-	-				
18	519	Coolants and Water	(42,220)	(42,220)			-	-	-	-	-				
19	520	Steam Expenses	94,447	94,447			-	-	-	-	-				
20	523	Electric Expenses	(65,675)	(65,675)			-	-	-	-	-				
21	524	Misc Nuclear Power Expenses	(1,209,759)	(1,209,759)			-	-	-	-	-				
22	528	Maintenance Supervision	284,805	284,805			-	-	-	-	-				
23	529	Maintenance of Structures	415,872	415,872			-	-	-	-	-				
24	530	Maintenance of Reactor Plant	273,999	273,999			-	-	-	-	-				
25	531	Maintenance of Electric Plant	594,097	594,097			-	-	-	-	-				
26	532	Maintenance of Miscellaneous	(174,762)	(174,762)			-	-	-	-	-				
27	546	Operation Supervision	(648,070)				-		-		(648,070)	-			
28	547	Fuel	270,731,344	-		270,731,344	-	-	-	-	-				
29	548	Generation Expenses	(637,060)	-			-	-	-	-	(637,060)	-			
30	549	Miscellaneous Other Power Generation Expenses	(6,624)	-			-	-	-	-	(5,903)	(721)			
31	550	Rents	(2,689)	-			-	-	-	-	(2,689)	-			
32	551	Maintenance Supervision and Engineering	(17)	-			-	-	-	-	-	(17)			
33	552	Maintenance of Structures	(47,129)	-			-	-	-	-	(13,135)	(33,994)			
34	553	Maintenance of Generating and Electric Equipment	1,680,327	-	3,150,109		-	-	-	-	(170,188)	(1,299,594)			
35	554	Maintenance of Miscellaneous Other Power Generation Plant	(237,200)	-			-	-	-	-	(134,669)	(102,530)			
36	555	Purchased Power - Recoverable	0	-			-	-	-	-	-				
37	555	Purchased Power - Non-Recoverable	(8,129)	-			-	-	-	-	-	(8,129)			
38	556	System Control and Load Dispatching - Recoverable	0	-			-	-	-	-	-				
39	556	System Control and Load Dispatching - Non-Recoverable	(650,463)	-			-	-	-	-	(650,463)				
40	557	Other Power Expenses	(88,536)				-		-		(88,536)				
41	560	Operations Supervision and Engineering	(1,951,748)				-		-		(1,951,748)	-			
42	561	Load Dispatching	0				-		-		-				
43	562	Station Expenses	(600,797)				-		-		(600,797)				
44	563	Overhead Line Expenses	(106,148)				-		-		(106,148)				
45	565	Transmission of Electricity by Others	(3,690,960)	-			-	-	-	-	-				
46	566	Miscellaneous Transmission Expenses	150,824	-			-	-	219,792	-	(68,968)				
47	568	Maintenance Supervision and Engineering	(12,967)				-		-		(12,967)				
48	570	Maintenance of Station Equipment	(23,526)				-		-		(23,526)				
49	571	Maintenance of Overhead Lines	248,365				-		-		(63,870)				
50	572	Maintenance of Underground Lines	0				-		-		-				
51	573	Maintenance of Miscellaneous Transmission Plant	0	-			-	-	-	-	-				
52	580	Operations Supervision and Engineering	(3,098,533)				-		-		(3,100,276)	1,743			
53	581	Load Dispatching	(872,349)				-		-		(872,349)				
54	582	Station Expenses	(466,674)				-		-		(466,674)				
55	583	Overhead Line Expenses	1,845,955				-		-		(382,621)	(3,219)			
56	584	Underground Line Expenses	(227,288)				-		-		(227,288)				
57	585	Street Lighting	(338,097)				-		-		(338,097)				
58	586	Meter Expenses	(474,575)				-		-		(474,575)	-			
59	587	Customer Installation Expenses	794				-		-		857	(63)			
60	588	Miscellaneous Distribution Expenses	(497,779)				-		-		(497,779)				
61	590	Maintenance Supervision and Engineering	(450)				-		-		(450)				
62	591	Maintenance of Structures	(19,609)				-		-		(19,609)				
63	592	Maintenance of Station Equipment	(23,991)				-		-		(23,991)				
64	593	Maintenance of Overhead Lines	10,684,313				-		-		(1,213,508)				
65	594	Maintenance of Underground Lines	(33,845)				-		-		(33,845)				
66	596	Maintenance of Street Lighting and Signal Systems	472,887				-		-		-				
67	597	Maintenance of Meters	0				-		-		-				
68	598	Maintenance of Miscellaneous Distribution Plant	(948,425)				-		-		(948,425)				

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2

Work Paper D-1.2
Summary of Known & Measurable Adjustments

No.	FERC Acct	Description	Sum of Known & Measurable	South Texas Project	Sand Hill Energy Center	Reclasssify Recoverable Gas Expense	Add Unvouchered AP to EE Costs	Reclassify Energy Efficiency Costs to Production	City Services	City Service FERC Reclass	Test Year Labor and GAAP Adjustment	Decker Steam Units	Uncollectible Accounts	TLC Adjustment	Rate Case Expense
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
69	901	Supervision	0				-		-		-				
70	902	Meter Reading Expenses	(1,401,060)				-		-		(1,401,060)				
71	903	Customer Records and Collection Expenses	(3,781,992)	-			111	(12,212)	-	-	(6,490,082)				
72	904	Uncollectible Accounts	(7,837,013)	-			-	-	-	-	-		(7,837,013)		
73	905	Miscellaneous Customer Accounts Expenses	0	-			-	-	-	-	-				
74	907	Supervision	(8,448,773)	-			66,507	(7,833,092)	49,512	-	(663,899)				
75	908	Custmer Assistance Expenses	(25,457,160)	-			169,760	(20,852,936)	129,650	966,584	(1,380,774)				
76	909	Informational & Instructional Advertising Expenses	(619,423)	-			5,811	(625,234)	-	-	-				
77	910	Miscellaneous Customer Service & Informational Expenses	(1,903,804)	-			4,543	(1,363,631)	-	-	(544,716)				
78	911	Supervision	9,347,280	-			2	-	985,791	8,367,233	(5,746)				
79	912	Demonstrating & Selling Expense	(954,404)	-			379	(40,902)	-	-	(913,882)				
80	913	Advertising Expense	(17,357)	-			163	(17,520)	-	-	-				
81	916	Miscellaneous Sales Expense	(183,790)	-			2	(174)	-	-	(183,617)				
82	920	Administrative and General Salaries	(14,044,466)	-			-	-	-	-	(14,122,719)				
83	921	Office Supplies and Expenses	(3,525,338)	-			-	-	-	(3,520,427)	(4,321)	(590)			
84	922	Administrative Expense Transferred - Credit	0	-			-	-	-	-	-				
85	923	Outside Services Employed	(38,115,837)	-			-	-	(1,132,100)	(37,136,576)	(16)	(11,255)			
86	924	Property Insurance	179,814	-			-	-	-	-	-				
87	925	Injuries and Damages	463,391	-			-	-	64,233	-	-				
88	926	Employee Pension and Benefits	(12,771,458)	-			-	-	-	-	(12,771,458)				
89	928	Regulatory Commission Expense	597,000	-			-	-	-	-	-				597,000
90	930	General Expenses	30,553,694	-			-	-	(1,219,673)	31,303,352	(54,245)	(337)			
91	931	Rents	0	-			-	-	-	-	-				
92	935	Maintenance of General Plant	(1,198,300)	-			-	-	-	-	(19,690)			(1,178,610)	
93	408	Taxes Other Than Income	0				-		-		-				
94	417	Expenses - Non-utility operations	2,520,312	-			-	-	(44,140)	19,834	-				
95	421	Miscellaneous Nonoperating Income	0	-			-	-	-	-	-				
96	Energy Efficiency Program under Production		26,649,169	-			-	26,649,169	-	-	-				
97	Green Building Program under Production		2,840,901	-			-	2,840,901	-	-	-				
98	Solar Rebate Program under Production		1,255,630	-			-	1,255,630	-	-	-				
99															
100		**Total**	(50,295,730)	596,224	3,150,109	-	247,278	(0)	(946,935)	-	(55,636,585)	(2,564,471)	(7,837,013)	(1,178,610)	597,000

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2 **WP D-1.2**
Summary of Known & Measurable Adjustments

No.	FERC Acct	Description	Transmission by Others	Remove Grant Consolidation Entry	Heavy Equipment Lease	Insurance Costs	Apple One Call Center Staffing Contract	Genesys Call Center Software	Vegetation Management	Benefits from CAP Revenue
			(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)
1										
2		Workpaper Reference	WP D-1.2.8	WP D-1.2.4.2	WP D-1.2.12	WP D-1.2.13	WP D-1.2.14	WP D-1.2.15	WP D-1.2.10	WP D-1.2.9
3										
4	500	Operation Supervision and Engineering								-
5	501	Fuel - Recoverable								-
6	501	Fuel - Non-Recoverable								-
7	502	Steam Expenses								-
8	505	Electric Expenses								-
9	506	Miscellaneous Steam Expenses								-
10	507	Rents								-
11	510	Maintenance Supervision								-
12	511	Maintenance of Structures								-
13	512	Maintenance of Boiler Plant								-
14	513	Maintenance of Electric Plant								-
15	514	Maintenance of Miscellaneous Steam Plant								-
16	517	Operation Supervision								-
17	518	Nuclear Fuel Expense								-
18	519	Coolants and Water								-
19	520	Steam Expenses								-
20	523	Electric Expenses								-
21	524	Misc Nuclear Power Expenses								-
22	528	Maintenance Supervision								-
23	529	Maintenance of Structures								-
24	530	Maintenance of Reactor Plant								-
25	531	Maintenance of Electric Plant								-
26	532	Maintenance of Miscellaneous								-
27	546	Operation Supervision								-
28	547	Fuel								-
29	548	Generation Expenses								-
30	549	Miscellaneous Other Power Generation Expenses								-
31	550	Rents								-
32	551	Maintenance Supervision and Engineering								-
33	552	Maintenance of Structures								-
34	553	Maintenance of Generating and Electric Equipment								-
35	554	Maintenance of Miscellaneous Other Power Generation Plant								-
36	555	Purchased Power - Recoverable								-
37	555	Purchased Power - Non-Recoverable								-
38	556	System Control and Load Dispatching - Recoverable								-
39	556	System Control and Load Dispatching - Non-Recoverable								-
40	557	Other Power Expenses								-
41	560	Operations Supervision and Engineering								-
42	561	Load Dispatching								-
43	562	Station Expenses								-
44	563	Overhead Line Expenses								-
45	565	Transmission of Electricity by Others	(3,690,960)							-
46	566	Miscellaneous Transmission Expenses								-
47	568	Maintenance Supervision and Engineering								-
48	570	Maintenance of Station Equipment								-
49	571	Maintenance of Overhead Lines			63,580				248,654	-
50	572	Maintenance of Underground Lines								-
51	573	Maintenance of Miscellaneous Transmission Plant								-
52	580	Operations Supervision and Engineering								-
53	581	Load Dispatching								-
54	582	Station Expenses								-
55	583	Overhead Line Expenses							2,231,795	-
56	584	Underground Line Expenses								-
57	585	Street Lighting								-
58	586	Meter Expenses								-
59	587	Customer Installation Expenses								-
60	588	Miscellaneous Distribution Expenses								-
61	590	Maintenance Supervision and Engineering								-
62	591	Maintenance of Structures								-
63	592	Maintenance of Station Equipment								-
64	593	Maintenance of Overhead Lines			7,407,652				4,490,169	-
65	594	Maintenance of Underground Lines								-
66	596	Maintenance of Street Lighting and Signal Systems							472,887	-
67	597	Maintenance of Meters								-
68	598	Maintenance of Miscellaneous Distribution Plant								-

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2

Work Paper D-1.2
Summary of Known & Measurable Adjustments

WP D-1.2

No.	FERC Acct	Description	Transmission by Others	Remove Grant Consolidation Entry	Heavy Equipment Lease	Insurance Costs	Apple One Call Center Staffing Contract	Genesys Call Center Software	Vegetation Management	Benefits from CAP Revenue
			(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)
69	901	Supervision								-
70	902	Meter Reading Expenses								-
71	903	Customer Records and Collection Expenses					2,837,908	524,597		(642,314)
72	904	Uncollectible Accounts								-
73	905	Miscellaneous Customer Accounts Expenses								-
74	907	Supervision		(67,801)						-
75	908	Custmer Assistance Expenses								(4,489,444)
76	909	Informational & Instructional Advertising Expenses								-
77	910	Miscellaneous Customer Service & Informational Expenses								-
78	911	Supervision								-
79	912	Demonstrating & Selling Expense								-
80	913	Advertising Expense								-
81	916	Miscellaneous Sales Expense								-
82	920	Administrative and General Salaries				78,254				-
83	921	Office Supplies and Expenses								-
84	922	Administrative Expense Transferred - Credit								-
85	923	Outside Services Employed				164,110				-
86	924	Property Insurance				179,814				-
87	925	Injuries and Damages				399,158				-
88	926	Employee Pension and Benefits								-
89	928	Regulatory Commission Expense								-
90	930	General Expenses						524,597		-
91	931	Rents								-
92	935	Maintenance of General Plant								-
93	408	Taxes Other Than Income								-
94	417	Expenses - Non-utility operations					2,544,618			-
95	421	Miscellaneous Nonoperating Income								-
96	Energy Efficiency Program under Production									-
97	Green Building Program under Production									-
98	Solar Rebate Program under Production									-
99										
100		**Total**	(3,690,960)	(67,801)	7,471,233	821,335	5,382,525	1,049,194	7,443,505	(5,131,758)

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.1 **WP D-1.2.1**

Adjustments to South Texas Project (STP) O&M related to periodic maintenance costs

No.	FERC Acct	Description	Reference	FY2019	FY2020	FY2021	Three Year Average	Non-Cash Adjustment to FY 2021	Known & Measurable
				(A)	(B)	(C)	(D)	(E)	(F)
1	**STP**								
2	517	Operation Supervision		$ 9,578,097	$ 9,294,828	$ 8,798,330	$ 9,223,752	$ -	$ 425,422
3	519	Coolants and Water		1,254,619	1,307,097	1,344,188	1,301,968	-	(42,220)
4	520	Steam Expenses		1,927,528	2,115,836	1,880,011	1,974,458	-	94,447
5	523	Electric Expenses		6,375,173	6,650,521	6,611,360	6,545,685	-	(65,675)
6	524	Misc. Nuclear Power Exp.		14,850,603	19,240,859	25,853,934	19,981,799	4,662,375	(1,209,759)
7	528	Maintenance Supervision		2,986,884	3,736,464	2,934,467	3,219,272	-	284,805
8	529	Maintenance of Structures		3,418,506	3,477,577	2,824,233	3,240,106	-	415,872
9	530	Maintenance of Reactor Plant Equipment		4,241,603	7,646,351	5,532,980	5,806,978	-	273,999
10	531	Maintenance of Electric Plant		3,492,660	4,893,344	3,301,857	3,895,954	-	594,097
11	532	Maintenance of Misc. Nuclear Plant		1,429,615	1,519,231	1,736,566	1,561,804	-	(174,762)
12									
13				$ 49,555,288	$ 59,882,109	$ 60,817,926	$ 56,751,774	$ 4,662,375	$ 596,224
14									**WP D-1.2**
15	524	Non-Cash Amount in Expense Above		$ 2,433,551	$ (3,812,534)	$ (12,608,143)	$ (4,662,375)	(4,662,375)	
16									
17									
18	Note:								
19	Maintenance schedule for STP includes periodic over-haul expenses every third year and, thus, a three-year average is necessary to capture these recurring, but uneven, contract costs.								
20									

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.2

Work Paper D-1.2.2 **WP D-1.2.2**

Adjustments to Sand Hill Energy Center (SHEC) O&M related to periodic maintenance costs and Decker Steam Units due to ramp-down

No.	FERC Acct	Description	Reference	FY 2019	FY 2020	FY 2021	Three Year Average	Known & Measurable
				(A)	(B)	(C)	(D)	(E)
1	**Sand Hill Energy Center**							
2								
3	553	Maintenance of Misc. Other		$ 14,254,472	$ 7,373,375	$ 6,088,760	$ 9,238,869	$ 3,150,109
4								**WP D-1.2**
5	Notes:							
6	- Costs denoted above are maintenance contract costs							
7								
8	- Maintenance contract for SHEC includes periodic over-haul expenses every third year. A three-year average is necessary to capture these recurring, but uneven, contract costs.							
9								
10	**Decker Steam Units**							**Known &**
11				**FY 2019**	**FY 2020**	**FY 2021**	**FY2022 Budget**	**Measurable**
12	Non-Personnel Costs							
13	500	Operation Supervision and Engineering		$ 827,568	$ 805,719	$ 461,633	$ 288,082	$ (173,551)
14	501	Fuel		-	-	2,978	1,831	(1,147)
15	502	Steam Expenses		104,730	49,864	24,044	14,814	(9,230)
16	505	Electric Expenses		4,785	6,390	-	-	-
17	506	Miscellaneous Steam Expenses		825,606	937,501	993,641	619,813	(373,828)
18	510	Maintenance Supervision		1,512	7,352	15,272	9,413	(5,859)
19	511	Maintenance of Structures		118,255	129,161	43,300	27,005	(16,295)
20	512	Maintenance of Boiler Plant		1,546,837	2,435,413	662,214	412,962	(249,252)
21	513	Maintenance of Electric Plant		2,011,347	524,094	175,776	109,267	(66,509)
22	514	Maintenance of Miscellaneous Steam Plant		1,127,655	1,167,082	554,882	344,787	(210,095)
23	546	Operation Supervision		240,850	53,443	-	-	-
24	548	Generation Expenses		52,511	329	-	-	-
25	549	Miscellaneous Other Power Generation Expenses		20,861	56,783	1,916	1,195	(721)
26	550	Rents		27,473	372	-	-	-
27	551	Maintenance Supervision and Engineering		-	-	43	26	(17)
28	552	Maintenance of Structures		78,411	46,752	90,251	56,257	(33,994)
29	553	Maintenance of Generating and Electric Equipment		364,892	3,298,126	3,451,880	2,152,286	(1,299,594)
30	554	Maintenance of Misc Other Power Generation Plant		1,734,519	192,716	271,420	168,890	(102,530)
31	555	Purchased Power		21,600	19,800	21,600	13,471	(8,129)
32	560	Operations Supervision and Engineering		13,282	2,957	-	-	-
33	580	Operations Supervision and Engineering		-	-	(1,743)	-	1,743
34	583	Overhead Line Expenses		3,055	3,125	8,554	5,335	(3,219)
35	586	Meter Expenses		970	-	-	-	-
36	587	Customer Installation Expenses		9,274	2,217	164	101	(63)
37	921	Office Supplies and Expenses		5,045	1,704	1,532	942	(590)
38	923	Outside Services Employed		-	-	29,908	18,653	(11,255)
39	930	General Expenses		-	384	875	538	(337)
40				$ 9,141,038	$ 9,741,283	$ 6,810,139	$ 4,245,668	$ (2,564,471)
								WP D-1.2

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.3 **WP D-1.2.3**
O&M Nacogdoches

No.	FERC Acct	Description	Schedule Reference	FY 2021 Nacogdoches O&M
				(A)
1	**Nacogdoches BioMass Plant O&M**			
2	408	Taxes Other Than Income		$ 661,622
3	500	Steam Generation Oper Superv And Engineering		2,064,402
4	501	Steam Generation - Fuel		1,265,331
5	502	Steam Expenses		283,503
6	505	Electric Expenses		3,700,846
7	506	Miscellaneous Steam Power		2,758,440
8	507	Steam Rents		1,248
9	510	Steam Maintenance Supervision		299,564
10	511	Steam Maintenance of Structures		713,339
11	512	Steam Maintenance of Boiler Plant		236,368
12	513	Steam Maintenance of Electric Plant		220,928
13	514	Maintenance Of Misc Steam Plant		205,487
14	552	Other Power Generation Maint of Structures		-
15	922	Admin. Exp. Transferred -- credit		70,259
16	925	Injuries and Damages		56,741
17	926	Employee Pensions and Benefits		872,004
18	935	Maintenance Of General Plant		10,427
19				$ 13,420,509

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.4
Reclassify Energy Efficiency Costs to Production

WP D-1.2.4

No.	FERC Acct	Description	Schedule Reference	FY 2021 Adj for Unvouchered AP	Labor Adjustment to FY 2022 [4]	Grant Consolidation WP D-1.2.4.2	Key Accounts [3] WP D-1.2.4.1	Fully Adjusted	Known & Measurable	Test Year
				(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		**Energy Efficiency Services** [1]								
2	903	Customer Records & Collections Expense	WP D-1.2.4.3	$ 11,974	$ 237	$ -	$ -	$ 12,212	$ (12,212)	$ -
3	907	Supervision	WP D-1.2.4.3	7,155,625	35,927	(67,801)	-	7,123,752	(7,123,752)	-
4	908	Customer Assistance Expenses	WP D-1.2.4.3	18,264,932	70,231	-	-	18,335,163	(18,335,163)	-
5	909	Informational & Instructional Advertising Expenses	WP D-1.2.4.3	625,234	-	-	-	625,234	(625,234)	-
6	910	Misc Customer Service & Informational Expenses	WP D-1.2.4.3	488,773	5,440	-	-	494,213	(494,213)	-
7	912	Supervision	WP D-1.2.4.3	40,831	71	-	-	40,902	(40,902)	-
8	913	Demonstrating & Selling Expense	WP D-1.2.4.3	17,520	-	-	-	17,520	(17,520)	-
9	916	Miscellaneous Sales Expense	WP D-1.2.4.3	174	-	-	-	174	(174)	-
10		Energy Efficiency Program under Production	WP D-1.2.4.3	-	-	-	-	-	26,649,169	26,649,169
11		Sub-Total		$ 26,605,063	$ 111,907	$ (67,801)	$ -	$ 26,649,169	$ -	$ 26,649,169
12										
13		**Green Building** [1]								
14	901	Supervision	WP D-1.2.4.3	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	907	Supervision	WP D-1.2.4.3	610,737	12,087	-	-	622,824	(622,824)	-
16	908	Customer Assistance Expenses	WP D-1.2.4.3	2,158,037	43,035	-	-	2,201,072	(2,201,072)	-
17	910	Misc Customer Service & Informational Expenses	WP D-1.2.4.3	16,917	88	-	-	17,005	(17,005)	-
18		Green Building Program under Production	WP D-1.2.4.3	-	-	-	-	-	2,840,901	2,840,901
19		Sub-Total		$ 2,785,692	$ 55,210	$ -	$ -	$ 2,840,901	$ -	$ 2,840,901
20										
21		**Solar Rebate** [1]								
22	907	Supervision	WP D-1.2.4.3	$ 86,050	$ 466	$ -	$ -	$ 86,516	$ (86,516)	$ -
23	908	Customer Assistance Expenses	WP D-1.2.4.3	310,498	6,203	-	-	316,701	(316,701)	-
24	910	Misc Customer Service & Informational Expenses	WP D-1.2.4.3	837,558	14,855	-	-	852,413	(852,413)	-
25	912	Demonstrating & Selling Expense	WP D-1.2.4.3	-	-	-	-	-	-	-
26		Solar Rebate Program under Production	WP D-1.2.4.3	-	-	-	-	-	1,255,630	1,255,630
27		Sub-Total		$ 1,234,106	$ 21,524	$ -	$ -	$ 1,255,630	$ -	$ 1,255,630
28										
29		**Key Accounts** [2]								
30	907	Supervision		$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	908	Customer Assistance Expenses		-	-	-	-	-	-	-
32	911	Supervision		-	-	-	-	-	-	-
33	912	Demonstrating & Selling Expense	WP D-1.2.4.1	1,886,160	37,723	-	(78,590)	1,845,293	-	1,845,293
34		Sub-Total		$ 1,886,160	$ 37,723	$ -	$ (78,590)	$ 1,845,293	$ -	$ 1,845,293
35										
36	Notes:									
37	[1] Business activity to be moved to the Production Function									
38	[2] Isolate Key Accounts as its own sub-function within the Customer Function									
39	[3] Key Account Adjustment is to remove non-electric expense									

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.4.1

Work Paper D-1.2.4.1 **WP 1.2.4.1**
Key Accounts - Non-Electric

Line No.	Description	Schedule Reference	Key Account Time	FY 2021 Key Account	Test Year
			(A)	(B)	(C)
1	**Key Accounts**	WP D-1.2.4		$ 1,886,160	
2					
3	**Electric**				
4	Residential		0.4%	$ 7,859	$ 7,859
5	Secondary Voltage < 10 kW		7.7%	144,606	144,606
6	Secondary Voltage ≥ 10 < 300 kW		12.9%	243,629	243,629
7	Secondary Voltage ≥ 300 kW		47.7%	899,070	899,070
8	Primary Voltage < 3 MW		5.0%	94,308	94,308
9	Primary Voltage ≥ 3 < 20 MW		12.9%	243,629	243,629
10	(not in use)			-	-
11	Primary Voltage ≥ 20 MW @ 85% aLF		7.5%	141,462	141,462
12	(not in use)			-	-
13	Transmission		1.8%	24,756	24,756
14	Transmission Voltage ≥ 20 MW @ 85% aLF			8,252	8,252
15	Sub-Total		95.8%	$ 1,807,570	$ 1,807,570
16					
17	**Non-Electric** [1]		4.2%	$ 78,590	**WP D-1.2.4**
18	Total		100.0%	$ 1,886,160	
19					
20	Notes:				
21	[(1)] The non-electric portion is removed from the Test Year				

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.4.2 **WP D-1.2.4.2**
Remove Grant Consolidation Entry

No.	FERC Acct	Description	Known & Measurable (A)
1	**Grant Consolidation**		
2	907	Supervision	$ (67,801)
3			
4		Total	**$ (67,801)**

WP D-1.2.4

Work Paper D-1.2.4.3 **WP D-1.2.4.3**
Energy Efficiency Costs

Area	UNIT	FERC	FY 2021 Actual	Unvouchered AP Adjustment	Adjusted FY 2021
			(A)	(B)	(C)
Energy Efficiency	1127	908	$ 35,481	$ 333	$ 35,813
Energy Efficiency	1127	909	619,423	5,811	625,234
Energy Efficiency	1127	911	240	2	242
Energy Efficiency	1127	912	36,885	346	37,231
Energy Efficiency	1127	913	17,357	163	17,520
Energy Efficiency	1127	916	173	2	174
Green Building	2437	907	305,411		305,411
Green Building	2437	908	8,576		8,576
Green Building	2437	910	12,500		12,500
Green Building	2439	907	28,275		28,275
Green Building	2439	908	815,917		815,917
Green Building	2439	910	4,417		4,417
Green Building	2441	907	156,305		156,305
Green Building	2441	908	839,814		839,814
Green Building	2443	907	120,746		120,746
Green Building	2443	908	493,731		493,731
Energy Efficiency	2450	907	97,663	916	98,580
Energy Efficiency	2451	903	11,863	111	11,974
Energy Efficiency	2451	907	671,456	6,299	677,755
Energy Efficiency	2451	908	1,142,160	10,715	1,152,875
Energy Efficiency	2451	910	105,886	993	106,879
Energy Efficiency	2452	907	1,390,569	13,046	1,403,614
Energy Efficiency	2452	908	659,966	6,191	666,158
Energy Efficiency	2452	910	378,344	3,549	381,894
Energy Efficiency	2452	912	3,566	33	3,600
Solar	2453	907	86,050		86,050
Solar	2453	908	310,498		310,498
Solar	2453	910	837,558		837,558
Energy Efficiency	2454	907	164,182	1,540	165,723
Energy Efficiency	2454	908	667,974	6,267	674,241
Energy Efficiency	2455	907	42,430	398	42,828
Energy Efficiency	2455	908	1,489,173	13,971	1,503,144
Energy Efficiency	6500	907	1,181,274	11,082	1,192,356
Energy Efficiency	6500	908	35,300	331	35,631
Energy Efficiency	6510	908	746,107	7,000	753,107
Energy Efficiency	6515	908	1,335,884	12,533	1,348,417
Energy Efficiency	6520	907	445,531	4,180	449,711
Energy Efficiency	6520	910	-	-	-
Energy Efficiency	6590	908	1,949,841	18,292	1,968,133
Energy Efficiency	6600	908	897,398	8,419	905,817
Energy Efficiency	6690	908	2,497,830	23,433	2,521,263
Energy Efficiency	6691	908	1,844,387	17,303	1,861,690
Energy Efficiency	6720	907	314,440	2,950	317,390
Energy Efficiency	6720	908	882,690	8,281	890,971
Energy Efficiency	6730	907	781,919	7,336	789,254
Energy Efficiency	6730	908	770,429	7,228	777,657
Energy Efficiency	6760	908	1,325,263	12,433	1,337,696
Energy Efficiency	6765	907	113,233	1,062	114,295
Energy Efficiency	6770	908	1,253,936	11,764	1,265,700
Energy Efficiency	6775	907	14,900	140	15,040
Energy Efficiency	6775	908	561,353	5,266	566,619
Energy Efficiency	6820	907	1,041,094	9,767	1,050,861
Energy Efficiency	6840	907	830,428	7,791	838,219
			$ 30,377,825	$ 247,278	$ 30,625,102

Green Building	2,785,692	-	2,785,692
Energy Efficiency	26,358,028	247,278	26,605,305
Solar	1,234,106	-	1,234,106
	30,377,825	247,278	30,625,102

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.5 **WP D-1.2.5**
City Services

No.	FERC Acct	Description	Reference	Adjusted FY 2021	FY2022 Approved Budget	Known & Measurable	
				(A)	(B)	(C)	
1	**City Services**						
2	566	Miscellaneous Transmission Expenses	WP D-1.2.5.1	$ 712,490	$ 932,282	$ 219,792	WP D-1.2
2	907	Supervision	WP D-1.2.5.1	261,528	311,040	49,512	WP D-1.2
3	908	Customer Assistance Expenses	WP D-1.2.5.1	966,584	1,096,234	129,650	WP D-1.2
4	911	Supervision	WP D-1.2.5.1	8,367,233	9,353,024	985,791	WP D-1.2
5	923	Outside Services Employed	WP D-1.2.5.1	15,814,066	14,681,966	(1,132,100)	WP D-1.2
6	925	Injuries and Damages	WP D-1.2.5.1	1,415,955	1,480,188	64,233	WP D-1.2
7	930	General Expenses	WP D-1.2.5.1	31,303,352	30,083,679	(1,219,673)	WP D-1.2
8	417	Expenses - Non-utility operations	WP D-1.2.5.1	4,140,705	4,096,565	(44,140)	WP D-1.2
9							
10		Total		**$ 62,981,913**	**$ 62,034,978**	**$ (946,935)**	
							WP D-1.2

Austin Energy **WP D-1.2.5.1**
Electric Cost of Service and Rate Design

Work Paper D-1.2.5.1 **WP D-1.2.5.1**
City Services
Adjustments to Costs Associated with City of Austin Programs and Transfers for the Test Year

No.	FERC Acct	Description	Schedule Reference	FY 2021 Actual	FY 2021 FERC Reclass	Adjusted FY 2021	FY 2022 Approved Budget	Total Known & Measurable
				(A)	(B)	(C)	(E)	(F)
1	**City Services - Operations and Maintenance**							(E) - (C)
2		**Transfers and Program Funding**						
3	930	Transfer to Administrative Support		$ -	$ 31,303,352	$ 31,303,352	$ 28,359,086	$ (2,944,266)
4	923	Transfer to Administrative Support		31,303,352	(31,303,352)	-	-	-
5	930	Manual Adjust to Transfer to Administrative Support [1]		-	-	-	1,724,593	1,724,593
6	923	Transfer to Communications & Technology Management		13,185,223	-	13,185,223	11,520,911	(1,664,312)
7	566	Transfer to Wireless Communication Services Fund (Radio Communication) and Trunked Radio		712,490	-	712,490	932,282	219,792
8	925	Workers' Compensation		1,415,955	-	1,415,955	1,480,188	64,233
9								
10		Sub-Total		$ 46,617,020	$ -	$ 46,617,020	$ 44,017,060	$ (2,599,960)
11								
12		**Economic Development (EGRSO)**						
13								
14	923	EGRSO - Economic Development		$ 8,367,233	$ (8,367,233)	$ -	$ -	$ -
15	911	EGRSO - Economic Development			8,367,233	8,367,233	$ 9,353,024	985,791
16		Sub-Total		$ 8,367,233	$ -	$ 8,367,233	$ 9,353,024	$ 985,791
17								
18		**City Support, Purchases & Payments for Services**						
19	417	311 Call Center - O&M		$ 4,120,871	$ -	$ 4,120,871	$ 4,074,389	$ (46,482)
20	908	CMO Environmental Sustainability Office		-	966,584	966,584	1,096,234	129,650
21	921	CMO Environmental Sustainability Office		966,584	(966,584)	-	-	-
22	923	CTECC Services Allocation		19,834	(19,834)		-	-
23	417	CTECC Services Allocation		-	19,834	19,834	22,176	2,342
24	923	Other Purchases - Lobbyist Paid to Outside Organization		75,000	-	75,000	150,000	75,000
25	921	Purchasing Back charge for staff dedicated strictly to AE needs		2,553,843	(2,553,843)	-	-	-
26	923	Purchasing Back charge for staff dedicated strictly to AE needs			2,553,843	2,553,843	3,011,055	457,212
27	907	Neighborwoods & Large Tree Contract-Transfer from Sustainability office to PARD		261,528	-	261,528	311,040	49,512
28		Sub-Total		$ 7,997,660	$ -	$ 7,997,660	$ 8,664,894	$ 667,234
29								
30		Total - City Services - Operations and Maintenance		**$ 62,981,913**	**$ -**	**$ 62,981,913**	**$ 62,034,978**	**$ (946,935)**

Notes:
1 The FY 2022 amount reflects an additional credit that should have been recognized in FY 2021; thus, this adjustment aligns the cost in FY 2022 with the actual cost (without the extra, non-recurring credit)

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.6 **WP D-1.2.6**
Uncollectible Accounts

No.	FERC Acct	Description	Schedule Reference	FY 2021 Actual	Test Year	Known & Measurable Adjustment
				(A)	(B)	(C)
1	**Uncollectible Accounts**					(B) - (A)
2	904	Uncollectible Accounts		$ 13,831,190	$ 5,994,177	$ (7,837,013)
3						
4	**Removal of Uncollectible associated with non-recurring issue**					
5	904	Uncollectible Accounts			$ (7,837,013)	

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.6.1 **WP D-1.2.6.1**
Uncollectible Accounts by Customer Class

No.	FERC Acct	Description	Schedule Reference	Contribution By Class	FY 2021 Actual	Test Year Amount
				(A)	(B)	(C)
1		**Uncollectible Accounts**				
2	904	Uncollectible Accounts			$ 13,831,190	$ 5,994,177
3						
4		**Allocation Based on Historical Contribution by Customer Classes**				
5		Residential		92.4%	$ 12,785,565	
6		Secondary Voltage < 10 kW		1.7%	233,463	
7		Secondary Voltage ≥ 10 < 300 kW		4.4%	612,592	
8		Secondary Voltage ≥ 300 kW		1.4%	192,083	
9		Other		0.1%	7,488	
10				100.0%	$ 13,831,190	
11						
12		**Redistribute Other to Primary Classes of Responsibility**				
13		Residential		92.5%	$ 12,792,490	
14		Secondary Voltage < 10 kW		1.7%	233,590	
15		Secondary Voltage ≥ 10 < 300 kW		4.4%	612,923	
16		Secondary Voltage ≥ 300 kW		1.4%	192,187	
17				100.0%	$ 13,831,190	
18						

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.7

Work Paper D-1.2.7
Rate Case Expenses

WP D-1.2.7

No.	FERC Acct	Description	Schedule Reference	FY 2021 Actual	Test Year	Known & Measurable Adjustment
				(A)	(B)	(C)
1	**Rate Case Expenses**					(B) - (A)
2	928	Regulatory Commission Expense	Schedule D-2	$ 74,725	$ 671,725	$ 597,000
3						
4						
5		**Known & Measurable Calculation**				
6		Rate Consultant, Independent Consumer Advocate, Impartial Hearing Examiner and Outside Counsel	$ 1,791,000			
7						
8		Recovery Period (years)	3			
9						
10		Test Year Rate Case Expense (FERC 928)	**$ 597,000**	Line 6 / Line 8		

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.8 **WP D-1.2.8**
Transmission by Others

No.	FERC Acct	Description	Schedule Reference	FY 2021 Actual	Labor Adjustment WP D-3.2	FY 2021 Adjusted	Known & Measurable Adjustment	Test Year WP D-1.2.8.1
				(A)	(B)	(C)	(D)	(E)
1		**Transmission by Others**					WP D-1.2	
2	565	Transmission of Electricity by Others	WP D-1.1	$ 156,396,604	$ -	$ 156,396,604	$ (3,690,960)	$ 152,705,643

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.8.1 **WP D-1.2.8.1**
Test Year Transmission by Others

No.	FERC Acct	Description	Schedule Reference	Access Fee [1] ($/kW)	Austin Energy Matrix 4 CP (kW) [2]	Test Year Matrix
				(A)	(B)	(C)
1		**Transmission by Others**				
2	565	Transmission of Electricity by Others		$ 58.50	2,610,347	$ 152,705,643
3						
4	Note:					
5		[1] Public Utility Commission of Texas				
6		Docket No. 51612				
7		2021 Net Wholesale Trans. Matrix Charges for ERCOT				
8		Access Costs & Total Transmission Costs				
9						
10		[2] Same source as Note 1				
11		AE 2020 Average 4CP				

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.9 **WP D-1.2.9**
CAP Revenue Funded

No.	FERC Acct	Description	Schedule Reference	FY 2021 Actual	Test Year	Known & Measurable Adjustment
				(A)	(B)	(C)
1		**Remove CAP Weatherization from O&M**				(B) - (A)
2	908	Customer Assistance Expenses		$ 868,479	$ -	$ (868,479)
3						
4		**Remove CAP Arrears Management**				
5	903	Customer Records and Collection Expenses		$ 42,314	$ -	$ (42,314)
6						
7		**Remove "Plus 1" from O&M**				
8	903	Customer Records and Collection Expenses		$ 600,000	$ -	$ (600,000)
9						
10		**Remove Water Funded CAP Assistance (for water customers)**				
11	908	Customer Assistance Expenses		$ 3,620,965	$ -	$ (3,620,965)

CAP weatherization and a portion of "Plus 1" and CAP Arrears Management was included in O&M in FY2021. Expense funded from CAP revenue.
O&M reduced to avoid double recovery (once in CAP and once in base rates).
CAP assistance provided to water customers shows up in expenses for AE because AE runs the CAP program.
The adjustment here removes the CAP expenses related to water and the offsetting funding from Austin Water is removed in WP E-4.3.

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.10 **WP D-1.2.10**
Adjustments to Vegetation Management

No.	FERC Acct	Description	Reference	FY 2019	FY 2020	FY 2021	Test Year [1]	Known & Measurable
				(A)	(B)	(C)	(D)	(E)
1	**Vegetation Management**							
2	571	Maintenance of Overhead Lines - Transmission		$ 1,975,306	$ 2,213,958	$ 1,881,189	$ 2,129,843	$ 248,654
3	583	Overhead Line Expenses		-	267,891	-	2,231,795	2,231,795
4	593	Maintenance of Overhead Lines - Distribution		9,300,921	9,113,009	8,605,178	13,095,347	4,490,169
5	596	Maintenance of Street Lighting and Signal Systems		-	-	-	472,887	472,887
6				$ 11,276,227	$ 11,594,858	$ 10,486,367	$ 17,929,872	$ 7,443,505
7								

Notes:
1 Annualized cost of new contracts for vegetation management

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.11

Work Paper D-1.2.11 **WP D-1.2.11**
Adjustments to remove Town Lake Center building costs

No.	FERC Acct	Description	Reference	FY 2021	Test Year	Known & Measurable
				(A)	(B)	(C)
1	**Town Lake Center**					
2	935	Janitorial		$ 341,192	$ -	$ (341,192)
3	935	Landscaping		5,919	-	(5,919)
4	935	Pest control		800	-	(800)
5	935	Elevator Maint.		25,560	-	(25,560)
6	935	Elevator TDLR Cert.		100	-	(100)
7	935	Fire Systems (Monthly, Quarterly, Annual)		9,600	-	(9,600)
8	935	Security Guards		173,683	-	(173,683)
9	935	HVAC		25,000	-	(25,000)
10	935	General Maint. costs		200,000	-	(200,000)
11	935	Fire Extinguishers		2,000	-	(2,000)
12	935	Electric		327,973	-	(327,973)
13	935	Water		6,328	-	(6,328)
14	935	Waste Water		5,426	-	(5,426)
15	935	Tree Trimming/Tree Care plan		9,500	-	(9,500)
16	935	Trash/Dumpster		5,530	-	(5,530)
17	935	HVAC water treatment		15,000	-	(15,000)
18	935	SMS contract		25,000	-	(25,000)
19				$ 1,178,610	$ -	$ (1,178,610)
20						
21						
22						
23						
24						
25						
26						
27						

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.12

Work Paper D-1.2.12 **WP D-1.2.12**

Adjustment to reflect current heavy equipment leases

No.	FERC Acct	Description	Reference	FY 2021 Actual	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	Test Year Three-Year Ave	Known & Measurable
				(A)	(B)	(C)	(D)	(E)	(F)
1	**Altec Heavy Equipment Lease**								
2	593	Maintenance of Overhead Lines - Dist		$ 5,275,317	$ 7,825,750	$ 14,526,219	$ 15,696,939	$ 12,682,969	$ 7,407,652
3	571	Maintenance of Overhead Lines - Trans		63,580	127,161	127,161	127,161	127,161	63,580
				$ 5,338,897	$ 7,952,910	$ 14,653,379	$ 15,824,100	$ 12,810,130	$ 7,471,233

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.13 **WP D-1.2.13**
Adjustments to Reflect Increased Insurance Costs

No.	FERC Acct	Description	Reference	FY 2021	FY 2022	Test Year	Known & Measurable
				(A)	(B)	(C)	(D)
1	**Insurance**						
2	925	XS liability		$ 1,745,578	$ 2,141,915	$ 2,141,915	$ 396,337
3	924	Property - AEGIS		4,570,239	4,750,053	4,750,053	179,814
4	920	Property - FM Global		116,890	195,144	195,144	78,254
5	923	Cyber - AEGIS		381,150	545,260	545,260	164,110
6	925	Crime - AIG		3,180	6,000	6,000	2,821
7				$ 6,817,037	$ 7,638,372	$ 7,638,372	$ 821,335
8							

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.14 **WP D-1.2.14**
Adjustments to Apple One Call Center Staffing Contract

No.	FERC Acct	Description	Reference	FY 2021	Test Year	Known & Measurable
				(A)	(B)	(C)
1	**Apple One Contract**					
2	903	Call Center Staffing		$ 4,414,197	$ 7,252,105	$ 2,837,908
3	417	Call Center Staffing		3,958,002	6,502,619	2,544,618
4				$ 8,372,198	$ 13,754,724	$ 5,382,525
5						
6		Annual Expense Under New Contract			$ 13,754,724	

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-1.2.15 **WP D-1.2.15**

Adjustments to reflect new cloud-based call center software costs

No.	FERC Acct	Description	Reference	FY 2021	Test Year	Known & Measurable
				(A)	(B)	(C)
1	**Genesys Call Center Software**					
2	903	Customer Records and Collection Expenses		$ 502,165	$ 1,026,762	$ 524,597
3	930	General Expenses		502,165	1,026,762	524,597
4				$ 1,004,329	$ 2,053,524	$ 1,049,194
5						
6		Annual Expense Under New Software			$ 2,053,524	

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-2

Schedule D-2
General and Administrative

Schedule D-2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**General and Administrative Expenses**											
2	920	Administrative and General Salaries	WP D-2	$ 63,016,197	-	$ 63,016,197	$ (14,044,466)	$ 48,971,732	$ 12,335,705	$ 4,502,640	$ 13,690,296	$ 18,443,090
3	921	Office Supplies and Expenses	WP D-2	5,527,639	-	5,527,639	(3,525,338)	2,002,301	661,123	164,833	501,177	675,168
4	922	Administrative Expense Transferred	WP D-2	7,043,700	-	7,043,700	-	7,043,700	7,043,700	-	-	-
5	923	Outside Services Employed	WP D-2	47,957,778	(75,000)	47,882,778	(38,115,837)	9,766,941	3,450,851	2,540,804	1,983,442	1,791,845
6	924	Property Insurance	WP D-2	5,769,617	(634,159)	5,135,459	179,814	5,315,273	3,983,904	216,647	1,090,023	24,698
7	925	Injuries and Damages	WP D-2	3,697,818	-	3,697,818	463,391	4,161,209	1,715,279	300,610	914,005	1,231,315
8	926	Employee Pension and Benefits	WP D-2	66,349,175	-	66,349,175	(12,771,458)	53,577,717	19,474,778	4,191,319	12,743,722	17,167,898
9	928	Regulatory Commission Expense	WP D-2	74,725	-	74,725	597,000	671,725	277,280	-	361,431	33,013
10	930	General Expenses	WP D-2	60,450,138	(41,318)	60,408,820	30,553,694	90,962,513	18,813,784	8,867,222	26,960,825	36,320,683
11	931	Rents	WP D-2	6,140,953	-	6,140,953	-	6,140,953	1,211,877	605,793	1,841,917	2,481,366
12	935	Maintenance of General Plant	WP D-2	6,024,103	-	6,024,103	(1,198,300)	4,825,803	1,687,288	517,235	2,125,910	495,369
13		Sub-Total		$ 272,051,843	$ (750,477)	$ 271,301,366	$ (37,861,500)	$ 233,439,866	$ 70,655,568	$ 21,907,104	$ 62,212,748	$ 78,664,446

Austin Energy
Electric Cost of Service and Rate Design

WP D-2

Work Paper D-2

WP D-2

General and Administrative

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Direct Allocations to Production Shown on Work Paper D-2.1	Net Electric to be Allocated [Col. (D) - Col. (E)]	Allocator	K&M Reference	Known & Measurable	Adjusted Net Electric to be Allocated [Col. (F) + Col. (M)]	Normalized Allocation to (Excluding Direct Allocation to Production [Col. (E)]) Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(F)	(G)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
1	**General and Administrative Expenses**															
2	920	Administrative and General Salaries	WP D-1.1	$ 63,016,197	$ -	$ 63,016,197	$ 3,334,160	$ 59,682,037	Payroll	WP D-1.2	$ (14,044,466)	$ 45,637,572	$ 9,001,545	$ 4,502,640	$ 13,690,296	$ 18,443,090
3	921	Office Supplies and Expenses	WP D-1.1	5,527,639	-	5,527,639	331,593	5,196,046	Payroll	WP D-1.2	(3,525,338)	1,670,708	329,530	164,833	501,177	675,168
4	922	Administrative Expense Transferred	WP D-1.1	7,043,700	-	7,043,700	7,043,700	-	Payroll	WP D-1.2	-	-	-	-	-	-
5	923	Outside Services Employed	WP D-1.1/D-5	47,957,778	(75,000)	47,882,778	437,980	47,444,798	O&MxFP	WP D-1.2	(38,115,837)	9,328,961	3,012,870	2,540,804	1,983,442	1,791,845
6	924	Property Insurance	WP D-1.1/B-9.4.1	5,769,617	(634,159)	5,135,459	1,205,085	3,930,374	Insurance	WP D-1.2	179,814	4,110,188	2,778,819	216,647	1,090,023	24,698
7	925	Injuries and Damages	WP D-1.1	3,697,818	-	3,697,818	1,114,309	2,583,509	Payroll	WP D-1.2	463,391	3,046,900	600,970	300,610	914,005	1,231,315
8	926	Employee Pension and Benefits	WP D-1.1	66,349,175	-	66,349,175	11,095,618	55,253,557	Payroll	WP D-1.2	(12,771,458)	42,482,099	8,379,160	4,191,319	12,743,722	17,167,898
9	928	Regulatory Commission Expense	WP D-1.1	74,725	-	74,725	-	74,725	N-PLTxTrans&GPLT	WP D-1.2	597,000	671,725	277,280	-	361,431	33,013
10	930	General Expenses	WP D-1.1/D-5	60,450,138	(41,318)	60,408,820	1,086,696	59,322,123	Payroll	WP D-1.2	30,553,694	89,875,817	17,727,087	8,867,222	26,960,825	36,320,683
11	931	Rents	WP D-1.1	6,140,953	-	6,140,953	793	6,140,160	Payroll	WP D-1.2	-	6,140,160	1,211,084	605,793	1,841,917	2,481,366
12	935	Maintenance of General Plant	WP D-1.1	6,024,103	-	6,024,103	960,586	5,063,517	N-GPLT	WP D-1.2	(1,198,300)	3,865,217	726,702	517,235	2,125,910	495,369
13		Sub-Total		$ 272,051,843	$ (750,477)	$ 271,301,366	$ 26,610,520	$ 244,690,847			$ (37,861,500)	$ 206,829,346	$ 44,045,049	$ 21,907,104	$ 62,212,748	$ 78,664,446

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-2.1 **WP D-2.1**
Direct Allocation to Production

No.	FERC Acct	Description	Reference	Production Expenses	Adjustment	Total
				(A)	(B)	(C)
1	**Direct Allocation of General and Administrative Expenses to Production**					
2	920	Administrative and General Salaries		$ 3,334,160	$ -	$ 3,334,160
3	921	Office Supplies and Expenses		331,593	-	331,593
4	922	Administrative Expense Transferred		7,043,700	-	7,043,700
5	923	Outside Services Employed		437,980	-	437,980
6	924	Property Insurance		1,205,085	-	1,205,085
7	925	Injuries and Damages		1,114,309	-	1,114,309
8	926	Employee Pension and Benefits		11,095,618	-	11,095,618
9	928	Regulatory Commission Expense		-		-
10	930	General Expenses		1,086,696	-	1,086,696
11	931	Rents		793		793
12	935	Maintenance of General Plant		960,586	-	960,586
13		Sub-Total		$ 26,610,520	$ -	$ 26,610,520

Direct allocation is based on Austin Energy Production related units, FPP and STP.

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-3

Schedule D-3
Payroll Expense Distribution

Schedule D-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Payroll Expense**											
2	Steam Power Generation											
3		Operation										
4	500	Operation Supervision and Engineering	WP D-3	$ 4,475,352	$ -	$ 4,475,352	$ (1,034,445)	$ 3,440,907	$ 3,440,907	$ -	$ -	$ -
5	501	Fuel - Recoverable	WP D-3	-	-	-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	WP D-3	22,950	-	22,950	(5,305)	17,645	17,645	-	-	-
7	502	Steam Expenses	WP D-3	1,693,747	-	1,693,747	(391,497)	1,302,250	1,302,250	-	-	-
8	503	Steam from other Sources	WP D-3	-	-	-	-	-	-	-	-	-
9	504	Steam Transferred	WP D-3	-	-	-	-	-	-	-	-	-
10	505	Electric Expenses	WP D-3	2,288,619	-	2,288,619	(528,998)	1,759,621	1,759,621	-	-	-
11	506	Miscellaneous Steam Expenses	WP D-3	338,739	-	338,739	(78,297)	260,442	260,442	-	-	-
12	507	Rents	WP D-3	-	-	-	-	-	-	-	-	-
13		Sub-Total		$ 8,819,405	$ -	$ 8,819,405	$ (2,038,541)	$ 6,780,864	$ 6,780,864	$ -	$ -	$ -
14												
15		Maintenance										
16	510	Maintenance Supervision	WP D-3	$ 4,017,590	$ -	$ 4,017,590	$ (928,637)	$ 3,088,953	$ 3,088,953	$ -	$ -	$ -
17	511	Maintenance of Structures	WP D-3	27,982	-	27,982	(6,468)	21,514	21,514	-	-	-
18	512	Maintenance of Boiler Plant	WP D-3	621,558	-	621,558	(143,669)	477,889	477,889	-	-	-
19	513	Maintenance of Electric Plant	WP D-3	346,974	-	346,974	(80,201)	266,774	266,774	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	WP D-3	360,188	-	360,188	(83,255)	276,934	276,934	-	-	-
21	515	Rents	WP D-3	-	-	-	-	-	-	-	-	-
22		Sub-Total		$ 5,374,292	$ -	$ 5,374,292	$ (1,242,228)	$ 4,132,063	$ 4,132,063	$ -	$ -	$ -
23												
24	Nuclear Power Generation											
25		Operation										
26	517	Operation Supervision	WP D-3	$ 96,140	$ -	$ 96,140	$ (22,222)	$ 73,918	$ 73,918	$ -	$ -	$ -
27	518	Nuclear Fuel Expense	WP D-3	-	-	-	-	-	-	-	-	-
28	519	Coolants and Water	WP D-3	-	-	-	-	-	-	-	-	-
29	520	Steam Expenses	WP D-3	-	-	-	-	-	-	-	-	-
30	523	Electric Expenses	WP D-3	-	-	-	-	-	-	-	-	-
31	524	Misc Nuclear Power Expenses	WP D-3	-	-	-	-	-	-	-	-	-
32	525	Rents	WP D-3	-	-	-	-	-	-	-	-	-
33		Sub-Total		$ 96,140	$ -	$ 96,140	$ (22,222)	$ 73,918	$ 73,918	$ -	$ -	$ -
34												
35		Maintenance										
36	528	Maintenance Supervision	WP D-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	529	Maintenance of Structures	WP D-3	-	-	-	-	-	-	-	-	-
38	530	Maintenance of Reactor Plant	WP D-3	-	-	-	-	-	-	-	-	-
39	531	Maintenance of Electric Plant	WP D-3	-	-	-	-	-	-	-	-	-
40	532	Maintenance of Miscellaneous	WP D-3	-	-	-	-	-	-	-	-	-
41		Sub-Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42												
43	Hydraulic Power Generation											
44		Maintenance										
45	541	Maintenance Supervision	WP D-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46	542	Maintenance of Structures	WP D-3	-	-	-	-	-	-	-	-	-
47	543	Maintenance of Reservoirs, Dams & Waterways	WP D-3	-	-	-	-	-	-	-	-	-
48	544	Maintenance of Electric Plant	WP D-3	-	-	-	-	-	-	-	-	-
49	545	Maintenance of Miscellaneous Hydraulic Plant	WP D-3	-	-	-	-	-	-	-	-	-
50		Sub-Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51												
52	Other Power Generation											
53		Operation										
54	546	Operation Supervision	WP D-3	$ 2,803,767	$ -	$ 2,803,767	$ (648,070)	$ 2,155,696	$ 2,155,696	$ -	$ -	$ -
55	547	Fuel	WP D-3	-	-	-	-	-	-	-	-	-
56	548	Generation Expenses	WP D-3	2,756,135	-	2,756,135	(637,060)	2,119,074	2,119,074	-	-	-
57	549	Miscellaneous Other Power Generation Expenses	WP D-3	25,537	-	25,537	(5,903)	19,634	19,634	-	-	-
58	550	Rents	WP D-3	11,632	-	11,632	(2,689)	8,944	8,944	-	-	-
59		Energy Efficiency	WP D-3	-	-	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-3

Schedule D-3
Payroll Expense Distribution

Schedule D-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
60		Green Building	WP D-3	-	-	-	-	-	-	-	-	-
61		Solar Rebate	WP D-3	-	-	-	-	-	-	-	-	-
62		Sub-Total		$ 5,597,070	$ -	$ 5,597,070	$ (1,293,722)	$ 4,303,348	$ 4,303,348	$ -	$ -	$ -
63												
64		Maintenance										
65	551	Maintenance Supervision and Engineering	WP D-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
66	552	Maintenance of Structures	WP D-3	56,828	-	56,828	(13,135)	43,693	43,693	-	-	-
67	553	Maintenance of Generating and Electric Equipment	WP D-3	736,289	-	736,289	(170,188)	566,101	566,101	-	-	-
68	554	Maintenance of Misc Other Power Generation Plan	WP D-3	582,624	-	582,624	(134,669)	447,955	447,955	-	-	-
69		Sub-Total		$ 1,375,741	$ -	$ 1,375,741	$ (317,993)	$ 1,057,749	$ 1,057,749	$ -	$ -	$ -
70												
71	Other Power Supply											
72	555	Purchased Power - Recoverable	WP D-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
73	555	Purchased Power - Non-Recoverable	WP D-3	-	-	-	-	-	-	-	-	-
74	556	System Control and Load Dispatching - Recoverable	WP D-3	-	-	-	-	-	-	-	-	-
75	556	System Control and Load Dispatching - Non-Recove	WP D-3	2,814,120	-	2,814,120	(650,463)	2,163,656	2,163,656	-	-	-
76	557	Other Power Expenses	WP D-3	383,037	-	383,037	(88,536)	294,501	294,501	-	-	-
77		Sub-Total		$ 3,197,157	$ -	$ 3,197,157	$ (739,000)	$ 2,458,157	$ 2,458,157	$ -	$ -	$ -
78												
79	Total Power Production Expense			**$ 24,459,806**	**$ -**	**$ 24,459,806**	**$ (5,653,706)**	**$ 18,806,100**	**$ 18,806,100**	**$ -**	**$ -**	**$ -**
80												
81	**Transmission Expense**											
82		Operation										
83	560	Operations Supervision and Engineering	WP D-3	$ 8,443,909	$ -	$ 8,443,909	$ (1,951,748)	$ 6,492,161	$ -	$ 6,492,161	$ -	$ -
84	561	Load Dispatching	WP D-3	-	-	-	-	-	-	-	-	-
85	562	Station Expenses	WP D-3	2,599,245	-	2,599,245	(600,797)	1,998,448	-	1,998,448	-	-
86	563	Overhead Line Expenses	WP D-3	459,233	-	459,233	(106,148)	353,085	-	353,085	-	-
87	564	Underground Line Expenses	WP D-3	-	-	-	-	-	-	-	-	-
88	565	Transmission of Electricity by Others	WP D-3	-	-	-	-	-	-	-	-	-
89	566	Miscellaneous Transmission Expenses	WP D-3	298,377	-	298,377	(68,968)	229,409	-	229,409	-	-
90	567	Rents		-	-	-	-	-	-	-	-	-
91		Sub-Total		$ 11,800,763	$ -	$ 11,800,763	$ (2,727,661)	$ 9,073,103	$ -	$ 9,073,103	$ -	$ -
92												
93		Maintenance										
94	568	Maintenance Supervision and Engineering	WP D-3	$ 56,101	$ -	$ 56,101	$ (12,967)	$ 43,134	$ -	$ 43,134	$ -	$ -
95	569	Maintenance of Structures	WP D-3	-	-	-	-	-	-	-	-	-
96	570	Maintenance of Station Equipment	WP D-3	101,783	-	101,783	(23,526)	78,256	-	78,256	-	-
97	571	Maintenance of Overhead Lines	WP D-3	276,323	-	276,323	(63,870)	212,453	-	212,453	-	-
98	572	Maintenance of Underground Lines	WP D-3	-	-	-	-	-	-	-	-	-
99	573	Maintenance of Miscellaneous Transmission Plant	WP D-3	-	-	-	-	-	-	-	-	-
100		Sub-Total		$ 434,207	$ -	$ 434,207	$ (100,364)	$ 333,843	$ -	$ 333,843	$ -	$ -
101												
102	Total Transmission Expenses			**$ 12,234,970**	**$ -**	**$ 12,234,970**	**$ (2,828,024)**	**$ 9,406,946**	**$ -**	**$ 9,406,946**	**$ -**	**$ -**
103												
104	**Distribution Expenses**											
105		Operation										
106	580	Operations Supervision and Engineering	WP D-3	$ 13,412,823	$ -	$ 13,412,823	$ (3,100,276)	$ 10,312,546	$ -	$ -	$ 10,312,546	$ -
107	581	Load Dispatching	WP D-3	3,774,071	-	3,774,071	(872,349)	2,901,722	-	-	2,901,722	-
108	582	Station Expenses	WP D-3	2,018,985	-	2,018,985	(466,674)	1,552,311	-	-	1,552,311	-
109	583	Overhead Line Expenses	WP D-3	1,655,347	-	1,655,347	(382,621)	1,272,726	-	-	1,272,726	-
110	584	Underground Line Expenses	WP D-3	983,325	-	983,325	(227,288)	756,037	-	-	756,037	-
111	585	Street Lighting	WP D-3	1,462,718	-	1,462,718	(338,097)	1,124,621	-	-	1,124,621	-
112	586	Meter Expenses	WP D-3	2,053,169	-	2,053,169	(474,575)	1,578,594	-	-	1,578,594	-
113	587	Customer Installation Expenses	WP D-3	(3,707)	-	(3,707)	857	(2,850)	-	-	(2,850)	-
114	588	Miscellaneous Distribution Expenses	WP D-3	2,153,556	-	2,153,556	(497,779)	1,655,777	-	-	1,655,777	-
115	589	Rents	WP D-3	-	-	-	-	-	-	-	-	-
116		Sub-Total		$ 27,510,286	$ -	$ 27,510,286	$ (6,358,802)	$ 21,151,484	$ -	$ -	$ 21,151,484	$ -
117												
118		Maintenance										

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-3

Schedule D-3
Payroll Expense Distribution

Schedule D-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
119	590	Maintenance Supervision and Engineering	WP D-3	$ 1,946	$ -	$ 1,946	$ (450)	$ 1,496	$ -	$ -	$ 1,496	$ -
120	591	Maintenance of Structures	WP D-3	84,835	-	84,835	(19,609)	65,226	-	-	65,226	-
121	592	Maintenance of Station Equipment	WP D-3	103,792	-	103,792	(23,991)	79,801	-	-	79,801	-
122	593	Maintenance of Overhead Lines	WP D-3	5,250,037	-	5,250,037	(1,213,508)	4,036,529	-	-	4,036,529	-
123	594	Maintenance of Underground Lines	WP D-3	146,425	-	146,425	(33,845)	112,580	-	-	112,580	-
124	595	Maintenance of Line Transformers	WP D-3	-	-	-	-	-	-	-	-	-
125	596	Maintenance of Street Lighting and Signal Systems	WP D-3	-	-	-	-	-	-	-	-	-
126	597	Maintenance of Meters	WP D-3	-	-	-	-	-	-	-	-	-
127	598	Maintenance of Miscellaneous Distribution Plant	WP D-3	4,103,201	-	4,103,201	(948,425)	3,154,776	-	-	3,154,776	-
128		Sub-Total		$ 9,690,234	$ -	$ 9,690,234	$ (2,239,827)	$ 7,450,407	$ -	$ -	$ 7,450,407	$ -
129												
130	Total Distribution Expenses			**$ 37,200,521**	**$ -**	**$ 37,200,521**	**$ (8,598,630)**	**$ 28,601,891**	**$ -**	**$ -**	**$ 28,601,891**	**$ -**
131												
132	**Customer and Information Expenses**											
133												
134	Customer Accounts Expenses											
135	901	Supervision	WP D-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
136	902	Meter Reading Expenses	WP D-3	6,061,451	-	6,061,451	(1,401,060)	4,660,390	-	-	-	4,660,390
137	903	Customer Records and Collection Expenses	WP D-3	28,078,244	-	28,078,244	(6,490,082)	21,588,162	-	-	-	21,588,162
138	904	Uncollectible Accounts	WP D-3	-	-	-	-	-	-	-	-	-
139	905	Miscellaneous Customer Accounts Expenses	WP D-3	-	-	-	-	-	-	-	-	-
140		Sub-Total		$ 34,139,695	$ -	$ 34,139,695	$ (7,891,142)	$ 26,248,553	$ -	$ -	$ -	$ 26,248,553
141												
142	Cust. Service & Information Expense											
143	907	Supervision	WP D-3	$ 2,872,247	$ -	$ 2,872,247	$ (663,899)	$ 2,208,348	$ -	$ -	$ -	$ 2,208,348
144	908	Customer Assistance Expenses	WP D-3	5,973,686	-	5,973,686	(1,380,774)	4,592,912	-	-	-	4,592,912
145	909	Informational & Instructional Advertising Expenses	WP D-3	-	-	-	-	-	-	-	-	-
146	910	Misc Customer Service & Informational Expenses	WP D-3	2,356,621	-	2,356,621	(544,716)	1,811,905	-	-	-	1,811,905
147	911	Supervision	WP D-3	24,858	-	24,858	(5,746)	19,112	-	-	-	19,112
148	912	Demonstrating & Selling Expense	WP D-3	3,953,755	-	3,953,755	(913,882)	3,039,874	-	-	-	3,039,874
149	913	Advertising Expense	WP D-3	-	-	-	-	-	-	-	-	-
150	916	Miscellaneous Sales Expense	WP D-3	794,389	-	794,389	(183,617)	610,772	-	-	-	610,772
151		Sub-Total		$ 15,975,556	$ -	$ 15,975,556	$ (3,692,634)	$ 12,282,923	$ -	$ -	$ -	$ 12,282,923
152												
153	Total Customer and Information Expenses			**$ 50,115,251**	**$ -**	**$ 50,115,251**	**$ (11,583,776)**	**$ 38,531,476**	**$ -**	**$ -**	**$ -**	**$ 38,531,476**
154												
155	**Total O&M (excluding General and Administrative)**			**$ 124,010,548**	**$ -**	**$ 124,010,548**	**$ (28,664,135)**	**$ 95,346,412**	**$ 18,806,100**	**$ 9,406,946**	**$ 28,601,891**	**$ 38,531,476**
156												
157	**General and Administrative Expenses**											
158	920	Administrative and General Salaries	WP D-3	$ 61,099,563	$ -	$ 61,099,563	$ (14,122,719)	$ 46,976,844	$ 9,265,703	$ 4,634,774	$ 14,092,049	$ 18,984,318
159	921	Office Supplies and Expenses	WP D-3	18,696	-	18,696	(4,321)	14,375	2,835	1,418	4,312	5,809
160	922	Administrative Expense Transferred	WP D-3	-	-	-	-	-	-	-	-	-
161	923	Outside Services Employed	WP D-3	71	-	71	(16)	54	18	15	12	10
162	924	Property Insurance	WP D-3	-	-	-	-	-	-	-	-	-
163	925	Injuries and Damages	WP D-3	-	-	-	-	-	-	-	-	-
164	926	Employee Pension and Benefits	WP D-3	55,253,557	-	55,253,557	(12,771,458)	42,482,099	8,379,160	4,191,319	12,743,722	17,167,898
165	928	Regulatory Commission Expense	WP D-3	-	-	-	-	-	-	-	-	-
166	930	General Expenses	WP D-3	234,684	-	234,684	(54,245)	180,438	35,590	17,802	54,128	72,919
167	931	Rents	WP D-3	-	-	-	-	-	-	-	-	-
168	935	Maintenance of General Plant	WP D-3	85,185	-	85,185	(19,690)	65,495	12,918	6,462	19,647	26,468
169		Sub-Total		$ 116,691,756	$ -	$ 116,691,756	$ (26,972,450)	$ 89,719,306	$ 17,696,224	$ 8,851,790	$ 26,913,870	$ 36,257,422
170												
171	**Total Electric Payroll**			**$ 240,702,303**	**$ -**	**$ 240,702,303**	**$ (55,636,585)**	**$ 185,065,718**	**$ 36,502,324**	**$ 18,258,736**	**$ 55,515,761**	**$ 74,788,898**

Austin Energy
Electric Cost of Service and Rate Design

WP D-3

Work Paper D-3
Payroll Expense Distribution

WP D-3

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Payroll Expense**													
2	Steam Power Generation													
3		Operation												
4	500	Operation Supervision and Engineering	WP D-3.1.1	4,475,352	-	4,475,352	Production	WP D-3.1	(1,034,445)	3,440,907	3,440,907	-	-	-
5	501	Fuel - Recoverable	WP D-3.1.1		-	-	Production	WP D-3.1	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	WP D-3.1.1	22,950	-	22,950	Production	WP D-3.1	(5,305)	17,645	17,645	-	-	-
7	502	Steam Expenses	WP D-3.1.1	1,693,747	-	1,693,747	Production	WP D-3.1	(391,497)	1,302,250	1,302,250	-	-	-
8	503	Steam from other Sources	WP D-3.1.1	-	-	-	Production	WP D-3.1	-	-	-	-	-	-
9	504	Steam Transferred	WP D-3.1.1	-	-	-	Production	WP D-3.1	-	-	-	-	-	-
10	505	Electric Expenses	WP D-3.1.1	2,288,619	-	2,288,619	Production	WP D-3.1	(528,998)	1,759,621	1,759,621	-	-	-
11	506	Miscellaneous Steam Expenses	WP D-3.1.1	338,739	-	338,739	Production	WP D-3.1	(78,297)	260,442	260,442	-	-	-
12	507	Rents	WP D-3.1.1	-	-	-	Production	WP D-3.1	-	-	-	-	-	-
13		Sub-Total		$ 8,819,405	$ -	$ 8,819,405			$ (2,038,541)	$ 6,780,864	$ 6,780,864	$ -	$ -	$ -
14														
15		Maintenance												
16	510	Maintenance Supervision	WP D-3.1.1	4,017,590	-	4,017,590	Production		(928,637)	3,088,953	3,088,953	-	-	-
17	511	Maintenance of Structures	WP D-3.1.1	27,982	-	27,982	Production		(6,468)	21,514	21,514	-	-	-
18	512	Maintenance of Boiler Plant	WP D-3.1.1	621,558	-	621,558	Production		(143,669)	477,889	477,889	-	-	-
19	513	Maintenance of Electric Plant	WP D-3.1.1	346,974	-	346,974	Production		(80,201)	266,774	266,774	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	WP D-3.1.1	360,188	-	360,188	Production		(83,255)	276,934	276,934	-	-	-
21	515	Rents	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
22		Sub-Total		$ 5,374,292	$ -	$ 5,374,292			$ (1,242,228)	$ 4,132,063	$ 4,132,063	$ -	$ -	$ -
23														
24	Nuclear Power Generation													
25		Operation												
26	517	Operation Supervision	WP D-3.1.1	96,140	-	96,140	Production		(22,222)	73,918	73,918	-	-	-
27	518	Nuclear Fuel Expense	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
28	519	Coolants and Water	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
29	520	Steam Expenses	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
30	523	Electric Expenses	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
31	524	Misc Nuclear Power Expenses	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
32	525	Rents	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
33		Sub-Total		$ 96,140	$ -	$ 96,140			$ (22,222)	$ 73,918	$ 73,918	$ -	$ -	$ -
34														
35		Maintenance												
36	528	Maintenance Supervision	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
37	529	Maintenance of Structures	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
38	530	Maintenance of Reactor Plant	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
39	531	Maintenance of Electric Plant	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
40	532	Maintenance of Miscellaneous	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
41		Sub-Total		$ -	$ -	$ -			$ -	$ -	$ -	$ -	$ -	$ -
42														
43	Hydraulic Power Generation													
44		Maintenance												
45	541	Maintenance Supervision	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
46	542	Maintenance of Structures	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
47	543	Maintenance of Reservoirs, Dams & Waterways	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
48	544	Maintenance of Electric Plant	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
49	545	Maintenance of Miscellaneous Hydraulic Plant	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
50		Sub-Total		$ -	$ -	$ -			$ -	$ -	$ -	$ -	$ -	$ -
51														
52	Other Power Generation													
53		Operation												
54	546	Operation Supervision	WP D-3.1.1	2,803,767	-	2,803,767	Production		(648,070)	2,155,696	2,155,696	-	-	-
55	547	Fuel	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
56	548	Generation Expenses	WP D-3.1.1	2,756,135	-	2,756,135	Production		(637,060)	2,119,074	2,119,074	-	-	-
57	549	Miscellaneous Other Power Generation Expenses	WP D-3.1.1	25,537	-	25,537	Production		(5,903)	19,634	19,634	-	-	-
58	550	Rents	WP D-3.1.1	11,632	-	11,632	Production		(2,689)	8,944	8,944	-	-	-
59		Energy Efficiency	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
60		Green Building	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
61		Solar Rebate	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
62		Sub-Total		$ 5,597,070	$ -	$ 5,597,070			$ (1,293,722)	$ 4,303,348	$ 4,303,348	$ -	$ -	$ -
63														
64		Maintenance												
65	551	Maintenance Supervision and Engineering	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
66	552	Maintenance of Structures	WP D-3.1.1	56,828	-	56,828	Production		(13,135)	43,693	43,693	-	-	-
67	553	Maintenance of Generating and Electric Equipment	WP D-3.1.1	736,289	-	736,289	Production		(170,188)	566,101	566,101	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

WP D-3

Work Paper D-3
Payroll Expense Distribution

WP D-3

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
68	554	Maintenance of Misc Other Power Generation Plan	WP D-3.1.1	582,624	-	582,624	Production		(134,669)	447,955	447,955	-	-	-
69		Sub-Total		$ 1,375,741	$ -	$ 1,375,741			$ (317,993)	$ 1,057,749	$ 1,057,749	$ -	$ -	$ -
70														
71	Other Power Supply													
72	555	Purchased Power - Recoverable	WP D-3.1.1		-	-	Production		-	-	-	-	-	-
73	555	Purchased Power - Non-Recoverable	WP D-3.1.1	-	-	-	Production		-	-	-	-	-	-
74	556	System Control and Load Dispatching - Recoverable	WP D-3.1.1		-	-	Production		-	-	-	-	-	-
75	556	System Control and Load Dispatching - Non-Recove	WP D-3.1.1	2,814,120	-	2,814,120	Production		(650,463)	2,163,656	2,163,656	-	-	-
76	557	Other Power Expenses	WP D-3.1.1	383,037	-	383,037	Production		(88,536)	294,501	294,501	-	-	-
77		Sub-Total		$ 3,197,157	$ -	$ 3,197,157			$ (739,000)	$ 2,458,157	$ 2,458,157	$ -	$ -	$ -
78														
79	Total Power Production Expense			**$ 24,459,806**	**$ -**	**$ 24,459,806**			**$ (5,653,706)**	**$ 18,806,100**	**$ 18,806,100**	**$ -**	**$ -**	**$ -**
80														
81	**Transmission Expense**													
82		Operation												
83	560	Operations Supervision and Engineering	WP D-3.1.1	8,443,909	-	8,443,909	Transmission		(1,951,748)	6,492,161	-	6,492,161	-	-
84	561	Load Dispatching	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
85	562	Station Expenses	WP D-3.1.1	2,599,245	-	2,599,245	Transmission		(600,797)	1,998,448	-	1,998,448	-	-
86	563	Overhead Line Expenses	WP D-3.1.1	459,233	-	459,233	Transmission		(106,148)	353,085	-	353,085	-	-
87	564	Underground Line Expenses	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
88	565	Transmission of Electricity by Others	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
89	566	Miscellaneous Transmission Expenses	WP D-3.1.1	298,377	-	298,377	Transmission		(68,968)	229,409	-	229,409	-	-
90	567	Rents	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
91		Sub-Total		$ 11,800,763	$ -	$ 11,800,763			$ (2,727,661)	$ 9,073,103	$ -	$ 9,073,103	$ -	$ -
92														
93		Maintenance												
94	568	Maintenance Supervision and Engineering	WP D-3.1.1	56,101	-	56,101	Transmission		(12,967)	43,134	-	43,134	-	-
95	569	Maintenance of Structures	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
96	570	Maintenance of Station Equipment	WP D-3.1.1	101,783	-	101,783	Transmission		(23,526)	78,256	-	78,256	-	-
97	571	Maintenance of Overhead Lines	WP D-3.1.1	276,323	-	276,323	Transmission		(63,870)	212,453	-	212,453	-	-
98	572	Maintenance of Underground Lines	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
99	573	Maintenance of Miscellaneous Transmission Plant	WP D-3.1.1	-	-	-	Transmission		-	-	-	-	-	-
100		Sub-Total		$ 434,207	$ -	$ 434,207			$ (100,364)	$ 333,843	$ -	$ 333,843	$ -	$ -
101														
102	Total Transmission Expenses			**$ 12,234,970**	**$ -**	**$ 12,234,970**			**$ (2,828,024)**	**$ 9,406,946**	**$ -**	**$ 9,406,946**	**$ -**	**$ -**
103														
104	**Distribution Expenses**													
105		Operation												
106	580	Operations Supervision and Engineering	WP D-3.1.1	13,412,823	-	13,412,823	Distribution		(3,100,276)	10,312,546	-	-	10,312,546	-
107	581	Load Dispatching	WP D-3.1.1	3,774,071	-	3,774,071	Distribution		(872,349)	2,901,722	-	-	2,901,722	-
108	582	Station Expenses	WP D-3.1.1	2,018,985	-	2,018,985	Distribution		(466,674)	1,552,311	-	-	1,552,311	-
109	583	Overhead Line Expenses	WP D-3.1.1	1,655,347	-	1,655,347	Distribution		(382,621)	1,272,726	-	-	1,272,726	-
110	584	Underground Line Expenses	WP D-3.1.1	983,325	-	983,325	Distribution		(227,288)	756,037	-	-	756,037	-
111	585	Street Lighting	WP D-3.1.1	1,462,718	-	1,462,718	Distribution		(338,097)	1,124,621	-	-	1,124,621	-
112	586	Meter Expenses	WP D-3.1.1	2,053,169	-	2,053,169	Distribution		(474,575)	1,578,594	-	-	1,578,594	-
113	587	Customer Installation Expenses	WP D-3.1.1	(3,707)	-	(3,707)	Distribution		857	(2,850)	-	-	(2,850)	-
114	588	Miscellaneous Distribution Expenses	WP D-3.1.1	2,153,556	-	2,153,556	Distribution		(497,779)	1,655,777	-	-	1,655,777	-
115	589	Rents	WP D-3.1.1	-	-	-	Distribution		-	-	-	-	-	-
116		Sub-Total	WP D-3.1.1	$ 27,510,286	$ -	$ 27,510,286			$ (6,358,802)	$ 21,151,484	$ -	$ -	$ 21,151,484	$ -
117			WP D-3.1.1											
118		Maintenance	WP D-3.1.1											
119	590	Maintenance Supervision and Engineering	WP D-3.1.1	1,946	-	1,946	Distribution		(450)	1,496	-	-	1,496	-
120	591	Maintenance of Structures	WP D-3.1.1	84,835	-	84,835	Distribution		(19,609)	65,226	-	-	65,226	-
121	592	Maintenance of Station Equipment	WP D-3.1.1	103,792	-	103,792	Distribution		(23,991)	79,801	-	-	79,801	-
122	593	Maintenance of Overhead Lines	WP D-3.1.1	5,250,037	-	5,250,037	Distribution		(1,213,508)	4,036,529	-	-	4,036,529	-
123	594	Maintenance of Underground Lines	WP D-3.1.1	146,425	-	146,425	Distribution		(33,845)	112,580	-	-	112,580	-
124	595	Maintenance of Line Transformers	WP D-3.1.1	-	-	-	Distribution		-	-	-	-	-	-
125	596	Maintenance of Street Lighting and Signal Systems	WP D-3.1.1	-	-	-	Distribution		-	-	-	-	-	-
126	597	Maintenance of Meters	WP D-3.1.1	-	-	-	Distribution		-	-	-	-	-	-
127	598	Maintenance of Miscellaneous Distribution Plant	WP D-3.1.1	4,103,201	-	4,103,201	Distribution		(948,425)	3,154,776	-	-	3,154,776	-
128		Sub-Total		$ 9,690,234	$ -	$ 9,690,234			$ (2,239,827)	$ 7,450,407	$ -	$ -	$ 7,450,407	$ -
129														
130	Total Distribution Expenses			**$ 37,200,521**	**$ -**	**$ 37,200,521**			**$ (8,598,630)**	**$ 28,601,891**	**$ -**	**$ -**	**$ 28,601,891**	**$ -**
131														
132	**Customer and Information Expenses**													
133														
134	Customer Accounts Expenses													

Austin Energy
Electric Cost of Service and Rate Design

WP D-3

Work Paper D-3
Payroll Expense Distribution

WP D-3

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
135	901	Supervision	WP D-3.1.1	-	-	-	Customer		-	-	-	-	-	-
136	902	Meter Reading Expenses	WP D-3.1.1	6,061,451	-	6,061,451	Customer		(1,401,060)	4,660,390	-	-	-	4,660,390
137	903	Customer Records and Collection Expenses	WP D-3.1.1	28,078,244	-	28,078,244	Customer		(6,490,082)	21,588,162	-	-	-	21,588,162
138	904	Uncollectible Accounts	WP D-3.1.1	-	-	-	Customer		-	-	-	-	-	-
139	905	Miscellaneous Customer Accounts Expenses	WP D-3.1.1	-	-	-	Customer		-	-	-	-	-	-
140		Sub-Total		$ 34,139,695	$ -	$ 34,139,695			$ (7,891,142)	$ 26,248,553	$ -	$ -	$ -	$ 26,248,553
141														
142	Cust. Service & Information Expense													
143	907	Supervision	WP D-3.1.1	2,872,247	-	2,872,247	Customer		(663,899)	2,208,348	-	-	-	2,208,348
144	908	Customer Assistance Expenses	WP D-3.1.1	5,973,686	-	5,973,686	Customer		(1,380,774)	4,592,912	-	-	-	4,592,912
145	909	Informational & Instructional Advertising Expenses	WP D-3.1.1	-	-	-	Customer		-	-	-	-	-	-
146	910	Misc Customer Service & Informational Expenses	WP D-3.1.1	2,356,621	-	2,356,621	Customer		(544,716)	1,811,905	-	-	-	1,811,905
147	911	Supervision	WP D-3.1.1	24,858	-	24,858	Customer		(5,746)	19,112	-	-	-	19,112
148	912	Demonstrating & Selling Expense	WP D-3.1.1	3,953,755	-	3,953,755	Customer		(913,882)	3,039,874	-	-	-	3,039,874
149	913	Advertising Expense	WP D-3.1.1	-	-	-	Customer		-	-	-	-	-	-
150	916	Miscellaneous Sales Expense	WP D-3.1.1	794,389	-	794,389	Customer		(183,617)	610,772	-	-	-	610,772
151		Sub-Total		$ 15,975,556	$ -	$ 15,975,556			$ (3,692,634)	$ 12,282,923	$ -	$ -	$ -	$ 12,282,923
152														
153	Total Customer and Information Expenses			**$ 50,115,251**	**$ -**	**$ 50,115,251**			**$ (11,583,776)**	**$ 38,531,476**	**$ -**	**$ -**	**$ -**	**$ 38,531,476**
154														
155	**Total O&M (excluding General and Administrative)**			**$ 124,010,548**	**$ -**	**$ 124,010,548**			**$ (28,664,135)**	**$ 95,346,412**	**$ 18,806,100**	**$ 9,406,946**	**$ 28,601,891**	**$ 38,531,476**
156											19.7%	9.9%	30.0%	40.4%
157	**General and Administrative Expenses**													
158	920	Administrative and General Salaries	WP D-3.1.1	61,099,563	-	61,099,563	Payroll		(14,122,719)	46,976,844	9,265,703	4,634,774	14,092,049	18,984,318
159	921	Office Supplies and Expenses	WP D-3.1.1	18,696	-	18,696	Payroll		(4,321)	14,375	2,835	1,418	4,312	5,809
160	922	Administrative Expense Transferred	WP D-3.1.1	-	-	-	Payroll		-	-	-	-	-	-
161	923	Outside Services Employed	WP D-3.1.1	71	-	71	O&MxFP		(16)	54	18	15	12	10
162	924	Property Insurance	WP D-3.1.1	-	-	-	Payroll		-	-	-	-	-	-
163	925	Injuries and Damages	WP D-3.1.1	-	-	-	Payroll		-	-	-	-	-	-
164	926	Employee Pension and Benefits	WP D-3.1.1	55,253,557	-	55,253,557	Payroll		(12,771,458)	42,482,099	8,379,160	4,191,319	12,743,722	17,167,898
165	928	Regulatory Commission Expense	WP D-3.1.1	-	-	-	Payroll		-	-	-	-	-	-
166	930	General Expenses	WP D-3.1.1	234,684	-	234,684	Payroll		(54,245)	180,438	35,590	17,802	54,128	72,919
167	931	Rents	WP D-3.1.1	-	-	-	Payroll		-	-	-	-	-	-
168	935	Maintenance of General Plant	WP D-3.1.1	85,185	-	85,185	Payroll		(19,690)	65,495	12,918	6,462	19,647	26,468
169		Sub-Total		$ 116,691,756	$ -	$ 116,691,756			$ (26,972,450)	$ 89,719,306	$ 17,696,224	$ 8,851,790	$ 26,913,870	$ 36,257,422
170														
171	**Total Electric Payroll**			**$ 240,702,303**	**$ -**	**$ 240,702,303**			**$ (55,636,585)**	**$ 185,065,718**	**$ 36,502,324**	**$ 18,258,736**	**$ 55,515,761**	**$ 74,788,898**
172											19.7%	9.9%	30.0%	40.4%

Work Paper D-3.1
Test Year Labor

WP D-3.1

No.	FERC Acct	Description	Reference	FY 2021 Actual After Capitalization	Known & Measurable	Test Year
				(A)	(B)	(C)
1	**Payroll Expense**					
2	Steam Power Generation					
3		**Operation**				
4	500	Operation Supervision and Engineering	WP D-3.1.1	$ 4,475,352	$ (1,034,445)	$ 3,440,907
5	501	Fuel	WP D-3.1.1	22,950	(5,305)	17,645
6	502	Steam Expenses	WP D-3.1.1	1,693,747	(391,497)	1,302,250
7	503	Steam from other Sources	WP D-3.1.1	-	-	-
8	504	Steam Transferred	WP D-3.1.1	-	-	-
9	505	Electric Expenses	WP D-3.1.1	2,288,619	(528,998)	1,759,621
10	506	Miscellaneous Steam Expenses	WP D-3.1.1	338,739	(78,297)	260,442
11	507	Rents	WP D-3.1.1	-	-	-
12				$ 8,819,405	$ (2,038,541)	$ 6,780,864
13						
14		**Maintenance**				
15	510	Maintenance Supervision	WP D-3.1.1	$ 4,017,590	$ (928,637)	$ 3,088,953
16	511	Maintenance of Structures	WP D-3.1.1	27,982	(6,468)	21,514
17	512	Maintenance of Boiler Plant	WP D-3.1.1	621,558	(143,669)	477,889
18	513	Maintenance of Electric Plant	WP D-3.1.1	346,974	(80,201)	266,774
19	514	Maintenance of Miscellaneous Steam Plant	WP D-3.1.1	360,188	(83,255)	276,934
20	515	Rents	WP D-3.1.1	-	-	-
21				$ 5,374,292	$ (1,242,228)	$ 4,132,063
22						
23	Nuclear Power Generation					
24		**Operation**				
25	517	Operation Supervision	WP D-3.1.1	$ 96,140	$ (22,222)	$ 73,918
26	518	Nuclear Fuel Expense	WP D-3.1.1	-	-	-
27	519	Coolants and Water	WP D-3.1.1	-	-	-
28	520	Steam Expenses	WP D-3.1.1	-	-	-
29	523	Electric Expenses	WP D-3.1.1	-	-	-
30	524	Misc Nuclear Power Expenses	WP D-3.1.1	-	-	-
31	525	Rents	WP D-3.1.1	-	-	-
32				$ 96,140	$ (22,222)	$ 73,918
33						
34		**Maintenance**				
35	528	Maintenance Supervision	WP D-3.1.1	$ -	$ -	$ -
36	529	Maintenance of Structures	WP D-3.1.1	-	-	-
37	530	Maintenance of Reactor Plant	WP D-3.1.1	-	-	-
38	531	Maintenance of Electric Plant	WP D-3.1.1	-	-	-
39	532	Maintenance of Miscellaneous	WP D-3.1.1	-	-	-
40				$ -	$ -	$ -
41						
42	Hydraulic Power Generation					
43		**Maintenance**				
44	541	Maintenance Supervision	WP D-3.1.1	$ -	$ -	$ -
45	542	Maintenance of Structures	WP D-3.1.1	-	-	-
46	543	Maintenance of Reservoirs, Dams & Waterways	WP D-3.1.1	-	-	-
47	544	Maintenance of Electric Plant	WP D-3.1.1	-	-	-
48	545	Maintenance of Miscellaneous Hydraulic Plant	WP D-3.1.1	-	-	-
49				$ -	$ -	$ -
50						
51	Other Power Generation					
52		**Operation**				
53	546	Operation Supervision	WP D-3.1.1	$ 2,803,767	$ (648,070)	$ 2,155,696
54	547	Fuel	WP D-3.1.1	-	-	-
55	548	Generation Expenses	WP D-3.1.1	2,756,135	(637,060)	2,119,074
56	549	Miscellaneous Other Power Generation Expenses	WP D-3.1.1	25,537	(5,903)	19,634
57	550	Rents	WP D-3.1.1	11,632	(2,689)	8,944
58				$ 5,597,070	$ (1,293,722)	$ 4,303,348

Work Paper D-3.1 **WP D-3.1**
Test Year Labor

No.	FERC Acct	Description	Reference	FY 2021 Actual After Capitalization (A)	Known & Measurable (B)	Test Year (C)
59						
60		**Maintenance**				
61	551	Maintenance Supervision and Engineering	WP D-3.1.1	$ -	$ -	$ -
62	552	Maintenance of Structures	WP D-3.1.1	56,828	(13,135)	43,693
63	553	Maintenance of Generating and Electric Equipment	WP D-3.1.1	736,289	(170,188)	566,101
64	554	Maintenance of Misc Other Power Generation Plant	WP D-3.1.1	582,624	(134,669)	447,955
65				$ 1,375,741	$ (317,993)	$ 1,057,749
66						
67	Other Power Supply					
68	555	Purchased Power	WP D-3.1.1	$ -	$ -	$ -
69	556	System Control and Load Dispatching	WP D-3.1.1	2,814,120	(650,463)	2,163,656
70	557	Other Power Expenses	WP D-3.1.1	383,037	(88,536)	294,501
71				$ 3,197,157	$ (739,000)	$ 2,458,157
72						
73	Total Power Production Expense			**$ 24,459,806**	**$ (5,653,706)**	**$ 18,806,100**
74						
75	Transmission Expense					
76		**Operation**				
77	560	Operations Supervision and Engineering	WP D-3.1.1	$ 8,443,909	$ (1,951,748)	$ 6,492,161
78	561	Load Dispatching	WP D-3.1.1	-	-	-
79	562	Station Expenses	WP D-3.1.1	2,599,245	(600,797)	1,998,448
80	563	Overhead Line Expenses	WP D-3.1.1	459,233	(106,148)	353,085
81	564	Underground Line Expenses	WP D-3.1.1	-	-	-
82	565	Transmission of Electricity by Others	WP D-3.1.1	-	-	-
83	566	Miscellaneous Transmission Expenses	WP D-3.1.1	298,377	(68,968)	229,409
84	567	Rents	WP D-3.1.1	-	-	-
85				$ 11,800,763	$ (2,727,661)	$ 9,073,103
86						
87		**Maintenance**				
88	568	Maintenance Supervision and Engineering	WP D-3.1.1	$ 56,101	$ (12,967)	$ 43,134
89	569	Maintenance of Structures	WP D-3.1.1	-	-	-
90	570	Maintenance of Station Equipment	WP D-3.1.1	101,783	(23,526)	78,256
91	571	Maintenance of Overhead Lines	WP D-3.1.1	276,323	(63,870)	212,453
92	572	Maintenance of Underground Lines	WP D-3.1.1	-	-	-
93	573	Maintenance of Miscellaneous Transmission Plant	WP D-3.1.1	-	-	-
94				$ 434,207	$ (100,364)	$ 333,843
95						
96	Total Transmission Expenses			**$ 12,234,970**	**$ (2,828,024)**	**$ 9,406,946**
97						
98	Distribution Expenses					
99		**Operation**				
100	580	Operations Supervision and Engineering	WP D-3.1.1	$ 13,412,823	$ (3,100,276)	$ 10,312,546
101	581	Load Dispatching	WP D-3.1.1	3,774,071	(872,349)	2,901,722
102	582	Station Expenses	WP D-3.1.1	2,018,985	(466,674)	1,552,311
103	583	Overhead Line Expenses	WP D-3.1.1	1,655,347	(382,621)	1,272,726
104	584	Underground Line Expenses	WP D-3.1.1	983,325	(227,288)	756,037
105	585	Street Lighting	WP D-3.1.1	1,462,718	(338,097)	1,124,621
106	586	Meter Expenses	WP D-3.1.1	2,053,169	(474,575)	1,578,594
107	587	Customer Installation Expenses	WP D-3.1.1	(3,707)	857	(2,850)
108	588	Miscellaneous Distribution Expenses	WP D-3.1.1	2,153,556	(497,779)	1,655,777
109	589	Rents	WP D-3.1.1	-	-	-
110				$ 27,510,286	$ (6,358,802)	$ 21,151,484
111						
112		**Maintenance**				
113	590	Maintenance Supervision and Engineering	WP D-3.1.1	$ 1,946	$ (450)	$ 1,496
114	591	Maintenance of Structures	WP D-3.1.1	84,835	(19,609)	65,226
115	592	Maintenance of Station Equipment	WP D-3.1.1	103,792	(23,991)	79,801
116	593	Maintenance of Overhead Lines	WP D-3.1.1	5,250,037	(1,213,508)	4,036,529

Work Paper D-3.1 **WP D-3.1**
Test Year Labor

No.	FERC Acct	Description	Reference	FY 2021 Actual After Capitalization (A)	Known & Measurable (B)	Test Year (C)
117	594	Maintenance of Underground Lines	WP D-3.1.1	146,425	(33,845)	112,580
118	595	Maintenance of Line Transformers	WP D-3.1.1	-	-	-
119	596	Maintenance of Street Lighting and Signal Systems	WP D-3.1.1	-	-	-
120	597	Maintenance of Meters	WP D-3.1.1	-	-	-
121	598	Maintenance of Miscellaneous Distribution Plant	WP D-3.1.1	4,103,201	(948,425)	3,154,776
122				$ 9,690,234	$ (2,239,827)	$ 7,450,407
123						
124	Total Distribution Expenses			**$ 37,200,521**	**$ (8,598,630)**	**$ 28,601,891**
125						
126	Customer and Information Expenses					
127						
128	Customer Accounts Expenses					
129	901	Supervision	WP D-3.1.1	$ -	$ -	$ -
130	902	Meter Reading Expenses	WP D-3.1.1	6,061,451	(1,401,060)	4,660,390
131	903	Customer Records and Collection Expenses	WP D-3.1.1	28,078,244	(6,490,082)	21,588,162
132	904	Uncollectible Accounts	WP D-3.1.1	-	-	-
133	905	Miscellaneous Customer Accounts Expenses	WP D-3.1.1	-	-	-
134				$ 34,139,695	$ (7,891,142)	$ 26,248,553
135						
136	Cust. Service & Information Expense					
137	907	Supervision	WP D-3.1.1	$ 2,872,247	$ (663,899)	$ 2,208,348
138	908	Customer Assistance Expenses	WP D-3.1.1	5,973,686	(1,380,774)	4,592,912
139	909	Informational & Instructional Advertising Expenses	WP D-3.1.1	-	-	-
140	910	Misc Customer Service & Informational Expenses	WP D-3.1.1	2,356,621	(544,716)	1,811,905
141	911	Supervision	WP D-3.1.1	24,858	(5,746)	19,112
142	912	Demonstrating & Selling Expense	WP D-3.1.1	3,953,755	(913,882)	3,039,874
143	913	Advertising Expense	WP D-3.1.1	-	-	-
144	916	Miscellaneous Sales Expense	WP D-3.1.1	794,389	(183,617)	610,772
145				$ 15,975,556	$ (3,692,634)	$ 12,282,923
146						
147	Total Customer and Information Expenses			**$ 50,115,251**	**$ (11,583,776)**	**$ 38,531,476**
148						
149	General and Administrative Expenses					
150	920	Administrative and General Salaries	WP D-3.1.1	$ 61,099,563	$ (14,122,719)	$ 46,976,844
151	921	Office Supplies and Expenses	WP D-3.1.1	18,696	(4,321)	14,375
152	922	Administrative Expense Transferred	WP D-3.1.1	-	-	-
153	923	Outside Services Employed	WP D-3.1.1	71	(16)	54
154	924	Property Insurance	WP D-3.1.1	-	-	-
155	925	Injuries and Damages	WP D-3.1.1	-	-	-
156	926	Employee Pension and Benefits	WP D-3.1.1	55,253,557	(12,771,458)	42,482,099
157	928	Regulatory Commission Expense	WP D-3.1.1	-	-	-
158	930	General Expenses	WP D-3.1.1	234,684	(54,245)	180,438
159	931	Rents	WP D-3.1.1	-	-	-
160	935	Maintenance of General Plant	WP D-3.1.1	85,185	(19,690)	65,495
161				$ 116,691,756	$ (26,972,450)	$ 89,719,306
162						
163	**Total Electric Labor**			**$ 240,702,303**	**$ (55,636,585)**	**$ 185,065,718**

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1
2.00%

No.	FERC Acct	Description	Reference	FY 2021 Actual Before Capitalization	FY 2021 Capitalized Portion	FY 2021 Actual After Capitalization	Remove GAAP Adjustments	FY 2021 After Remove GAAP Adj	FY 2022 Labor Increase of 2.0%	Adjusted Test Year Labor	Known & Measurable Labor plus GAAP Adj
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Payroll Expense**										
2	Steam Power Generation										
3		**Operation**									
4	500	Operation Supervision and Engineering		$ 4,485,518	$ (10,167)	$ 4,475,352	$ (1,101,914)	$ 3,373,438	$ 67,469	$ 3,440,907	$ (1,034,445)
5	501	Fuel		22,950	-	22,950	(5,651)	17,299	346	17,645	(5,305)
6	502	Steam Expenses		1,693,747	-	1,693,747	(417,032)	1,276,715	25,534	1,302,250	(391,497)
7	503	Steam from other Sources		-	-	-	-	-	-	-	-
8	504	Steam Transferred		-	-	-	-	-	-	-	-
9	505	Electric Expenses		2,288,619	-	2,288,619	(563,500)	1,725,119	34,502	1,759,621	(528,998)
10	506	Miscellaneous Steam Expenses		360,372	(21,633)	338,739	(83,404)	255,335	5,107	260,442	(78,297)
11	507	Rents		-	-	-	-	-	-	-	-
12				$ 8,851,205	$ (31,800)	$ 8,819,405	$ (2,171,499)	$ 6,647,906	$ 132,958	$ 6,780,864	$ (2,038,541)
13											
14		**Maintenance**									
15	510	Maintenance Supervision		$ 4,020,646	$ (3,056)	$ 4,017,590	$ (989,204)	$ 3,028,385	$ 60,568	$ 3,088,953	$ (928,637)
16	511	Maintenance of Structures		27,982	-	27,982	(6,890)	21,092	422	21,514	(6,468)
17	512	Maintenance of Boiler Plant		621,558	-	621,558	(153,039)	468,519	9,370	477,889	(143,669)
18	513	Maintenance of Electric Plant		346,974	-	346,974	(85,431)	261,543	5,231	266,774	(80,201)
19	514	Maintenance of Miscellaneous Steam Plant		370,955	(10,766)	360,188	(88,685)	271,503	5,430	276,934	(83,255)
20	515	Rents		-	-	-	-	-	-	-	-
21				$ 5,388,114	$ (13,823)	$ 5,374,292	$ (1,323,249)	$ 4,051,042	$ 81,021	$ 4,132,063	$ (1,242,228)
22											
23	Nuclear Power Generation										
24		**Operation**									
25	517	Operation Supervision		$ 96,140	$ -	$ 96,140	$ (23,671)	$ 72,469	$ 1,449	$ 73,918	$ (22,222)
26	518	Nuclear Fuel Expense		-	-	-	-	-	-	-	-
27	519	Coolants and Water		-	-	-	-	-	-	-	-
28	520	Steam Expenses		-	-	-	-	-	-	-	-
29	523	Electric Expenses		-	-	-	-	-	-	-	-
30	524	Misc Nuclear Power Expenses		-	-	-	-	-	-	-	-
31	525	Rents		-	-	-	-	-	-	-	-
32				$ 96,140	$ -	$ 96,140	$ (23,671)	$ 72,469	$ 1,449	$ 73,918	$ (22,222)
33											
34		**Maintenance**									
35	528	Maintenance Supervision		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	529	Maintenance of Structures		-	-	-	-	-	-	-	-
37	530	Maintenance of Reactor Plant		-	-	-	-	-	-	-	-
38	531	Maintenance of Electric Plant		-	-	-	-	-	-	-	-
39	532	Maintenance of Miscellaneous		-	-	-	-	-	-	-	-
40				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41											
42	Hydraulic Power Generation										
43		**Maintenance**									
44	541	Maintenance Supervision		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	542	Maintenance of Structures		-	-	-	-	-	-	-	-
46	543	Maintenance of Reservoirs, Dams & Waterways		-	-	-	-	-	-	-	-
47	544	Maintenance of Electric Plant		-	-	-	-	-	-	-	-
48	545	Maintenance of Miscellaneous Hydraulic Plant		-	-	-	-	-	-	-	-
49				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50											
51	Other Power Generation										
52		**Operation**									
53	546	Operation Supervision		$ 2,803,767	$ -	$ 2,803,767	$ (690,339)	$ 2,113,428	$ 42,269	$ 2,155,696	$ (648,070)
54	547	Fuel		-	-	-	-	-	-	-	-
55	548	Generation Expenses		2,756,135	-	2,756,135	(678,611)	2,077,524	41,550	2,119,074	(637,060)
56	549	Miscellaneous Other Power Generation Expenses		25,537	-	25,537	(6,288)	19,249	385	19,634	(5,903)
57	550	Rents		11,632	-	11,632	(2,864)	8,768	175	8,944	(2,689)
58				$ 5,597,070	$ -	$ 5,597,070	$ (1,378,101)	$ 4,218,969	$ 84,379	$ 4,303,348	$ (1,293,722)

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1
2.00%

No.	FERC Acct	Description	Reference	FY 2021 Actual Before Capitalization	FY 2021 Capitalized Portion	FY 2021 Actual After Capitalization	Remove GAAP Adjustments	FY 2021 After Remove GAAP Adj	FY 2022 Labor Increase of 2.0%	Adjusted Test Year Labor	Known & Measurable Labor plus GAAP Adj
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
59											
60		**Maintenance**									
61	551	Maintenance Supervision and Engineering		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62	552	Maintenance of Structures		56,828	-	56,828	(13,992)	42,836	857	43,693	(13,135)
63	553	Maintenance of Generating and Electric Equipment		736,289	-	736,289	(181,288)	555,001	11,100	566,101	(170,188)
64	554	Maintenance of Misc Other Power Generation Plant		594,275	(11,651)	582,624	(143,453)	439,171	8,783	447,955	(134,669)
65				$ 1,387,392	$ (11,651)	$ 1,375,741	$ (338,733)	$ 1,037,008	$ 20,740	$ 1,057,749	$ (317,993)
66											
67	Other Power Supply										
68	555	Purchased Power		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
69	556	System Control and Load Dispatching		2,814,120	-	2,814,120	(692,888)	2,121,232	42,425	2,163,656	(650,463)
70	557	Other Power Expenses		383,037	-	383,037	(94,311)	288,727	5,775	294,501	(88,536)
71				$ 3,197,157	$ -	$ 3,197,157	$ (787,199)	$ 2,409,958	$ 48,199	$ 2,458,157	$ (739,000)
72											
73	Total Power Production Expense			**$ 24,517,079**	**$ (57,273)**	**$ 24,459,806**	**$ (6,022,453)**	**$ 18,437,353**	**$ 368,747**	**$ 18,806,100**	**$ (5,653,706)**
74											
75	Transmission Expense										
76		**Operation**									
77	560	Operations Supervision and Engineering		$ 8,486,612	$ (42,703)	$ 8,443,909	$ (2,079,045)	$ 6,364,863	$ 127,297	$ 6,492,161	$ (1,951,748)
78	561	Load Dispatching		-	-	-	-	-	-	-	-
79	562	Station Expenses		2,800,488	(201,243)	2,599,245	(639,982)	1,959,263	39,185	1,998,448	(600,797)
80	563	Overhead Line Expenses		462,133	(2,900)	459,233	(113,072)	346,162	6,923	353,085	(106,148)
81	564	Underground Line Expenses		-	-	-	-	-	-	-	-
82	565	Transmission of Electricity by Others		-	-	-	-	-	-	-	-
83	566	Miscellaneous Transmission Expenses		356,771	(58,395)	298,377	(73,466)	224,911	4,498	229,409	(68,968)
84	567	Rents		-	-	-	-	-	-	-	-
85				$ 12,106,004	$ (305,241)	$ 11,800,763	$ (2,905,565)	$ 8,895,199	$ 177,904	$ 9,073,103	$ (2,727,661)
86											
87		**Maintenance**									
88	568	Maintenance Supervision and Engineering		$ 56,101	$ -	$ 56,101	$ (13,813)	$ 42,288	$ 846	$ 43,134	$ (12,967)
89	569	Maintenance of Structures		-	-	-	-	-	-	-	-
90	570	Maintenance of Station Equipment		126,989	(25,206)	101,783	(25,061)	76,722	1,534	78,256	(23,526)
91	571	Maintenance of Overhead Lines		276,323	-	276,323	(68,036)	208,287	4,166	212,453	(63,870)
92	572	Maintenance of Underground Lines		-	-	-	-	-	-	-	-
93	573	Maintenance of Miscellaneous Transmission Plant		-	-	-	-	-	-	-	-
94				$ 459,413	$ (25,206)	$ 434,207	$ (106,910)	$ 327,297	$ 6,546	$ 333,843	$ (100,364)
95											
96	Total Transmission Expenses			**$ 12,565,418**	**$ (330,448)**	**$ 12,234,970**	**$ (3,012,474)**	**$ 9,222,496**	**$ 184,450**	**$ 9,406,946**	**$ (2,828,024)**
97											
98	Distribution Expenses										
99		**Operation**									
100	580	Operations Supervision and Engineering		$ 54,054,668	$ (40,641,846)	$ 13,412,823	$ (3,302,483)	$ 10,110,340	$ 202,207	$ 10,312,546	$ (3,100,276)
101	581	Load Dispatching		3,774,071	-	3,774,071	(929,246)	2,844,825	56,897	2,901,722	(872,349)
102	582	Station Expenses		2,108,188	(89,203)	2,018,985	(497,111)	1,521,874	30,437	1,552,311	(466,674)
103	583	Overhead Line Expenses		1,657,192	(1,845)	1,655,347	(407,577)	1,247,770	24,955	1,272,726	(382,621)
104	584	Underground Line Expenses		1,143,699	(160,374)	983,325	(242,113)	741,212	14,824	756,037	(227,288)
105	585	Street Lighting		1,465,937	(3,219)	1,462,718	(360,148)	1,102,570	22,051	1,124,621	(338,097)
106	586	Meter Expenses		2,053,633	(464)	2,053,169	(505,528)	1,547,641	30,953	1,578,594	(474,575)
107	587	Customer Installation Expenses		7,845	(11,552)	(3,707)	913	(2,794)	(56)	(2,850)	857
108	588	Miscellaneous Distribution Expenses		3,169,342	(1,015,786)	2,153,556	(530,245)	1,623,311	32,466	1,655,777	(497,779)
109	589	Rents		-	-	-	-	-	-	-	-
110				$ 69,434,575	$ (41,924,288)	$ 27,510,286	$ (6,773,537)	$ 20,736,749	$ 414,735	$ 21,151,484	$ (6,358,802)
111											
112		**Maintenance**									
113	590	Maintenance Supervision and Engineering		$ 1,946	$ -	$ 1,946	$ (479)	$ 1,467	$ 29	$ 1,496	$ (450)
114	591	Maintenance of Structures		84,835	-	84,835	(20,888)	63,947	1,279	65,226	(19,609)
115	592	Maintenance of Station Equipment		104,923	(1,131)	103,792	(25,555)	78,236	1,565	79,801	(23,991)
116	593	Maintenance of Overhead Lines		5,257,418	(7,382)	5,250,037	(1,292,655)	3,957,381	79,148	4,036,529	(1,213,508)

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1
2.00%

No.	FERC Acct	Description	Reference	FY 2021 Actual Before Capitalization	FY 2021 Capitalized Portion	FY 2021 Actual After Capitalization	Remove GAAP Adjustments	FY 2021 After Remove GAAP Adj	FY 2022 Labor Increase of 2.0%	Adjusted Test Year Labor	Known & Measurable Labor plus GAAP Adj
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
117	594	Maintenance of Underground Lines		146,625	(200)	146,425	(36,052)	110,372	2,207	112,580	(33,845)
118	595	Maintenance of Line Transformers		-	-	-	-	-	-	-	-
119	596	Maintenance of Street Lighting and Signal Systems		-	-	-	-	-	-	-	-
120	597	Maintenance of Meters		-	-	-	-	-	-	-	-
121	598	Maintenance of Miscellaneous Distribution Plant		4,126,993	(23,792)	4,103,201	(1,010,283)	3,092,917	61,858	3,154,776	(948,425)
122				$ 9,722,739	$ (32,505)	$ 9,690,234	$ (2,385,914)	$ 7,304,321	$ 146,086	$ 7,450,407	$ (2,239,827)
123											
124		**Total Distribution Expenses**		**$ 79,157,314**	**$ (41,956,793)**	**$ 37,200,521**	**$ (9,159,451)**	**$ 28,041,070**	**$ 560,821**	**$ 28,601,891**	**$ (8,598,630)**
125											
126		Customer and Information Expenses									
127											
128		Customer Accounts Expenses									
129	901	Supervision		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
130	902	Meter Reading Expenses		6,061,451	-	6,061,451	(1,492,440)	4,569,010	91,380	4,660,390	(1,401,060)
131	903	Customer Records and Collection Expenses		28,078,244	-	28,078,244	(6,913,379)	21,164,865	423,297	21,588,162	(6,490,082)
132	904	Uncollectible Accounts		-	-	-	-	-	-	-	-
133	905	Miscellaneous Customer Accounts Expenses		-	-	-	-	-	-	-	-
134				$ 34,139,695	$ -	$ 34,139,695	$ (8,405,819)	$ 25,733,875	$ 514,678	$ 26,248,553	$ (7,891,142)
135											
136		Cust. Service & Information Expense									
137	907	Supervision		$ 2,872,247	$ -	$ 2,872,247	$ (707,200)	$ 2,165,047	$ 43,301	$ 2,208,348	$ (663,899)
138	908	Customer Assistance Expenses		5,973,686	-	5,973,686	(1,470,831)	4,502,855	90,057	4,592,912	(1,380,774)
139	909	Informational & Instructional Advertising Expenses		-	-	-	-	-	-	-	-
140	910	Misc Customer Service & Informational Expenses		2,356,621	-	2,356,621	(580,243)	1,776,378	35,528	1,811,905	(544,716)
141	911	Supervision		24,858	-	24,858	(6,121)	18,738	375	19,112	(5,746)
142	912	Demonstrating & Selling Expense		3,953,755	-	3,953,755	(973,487)	2,980,268	59,605	3,039,874	(913,882)
143	913	Advertising Expense		-	-	-	-	-	-	-	-
144	916	Miscellaneous Sales Expense		796,291	(1,902)	794,389	(195,593)	598,796	11,976	610,772	(183,617)
145				$ 15,977,458	$ (1,902)	$ 15,975,556	$ (3,933,475)	$ 12,042,081	$ 240,842	$ 12,282,923	$ (3,692,634)
146											
147		**Total Customer and Information Expenses**		**$ 50,117,153**	**$ (1,902)**	**$ 50,115,251**	**$ (12,339,295)**	**$ 37,775,956**	**$ 755,519**	**$ 38,531,476**	**$ (11,583,776)**
148											
149		General and Administrative Expenses									
150	920	Administrative and General Salaries		$ 61,114,616	$ (15,053)	$ 61,099,563	$ (15,043,834)	$ 46,055,729	$ 921,115	$ 46,976,844	$ (14,122,719)
151	921	Office Supplies and Expenses		18,696	-	18,696	(4,603)	14,093	282	14,375	(4,321)
152	922	Administrative Expense Transferred		-	-	-	-	-	-	-	-
153	923	Outside Services Employed		71	-	71	(17)	53	1	54	(16)
154	924	Property Insurance		-	-	-	-	-	-	-	-
155	925	Injuries and Damages		-	-	-	-	-	-	-	-
156	926	Employee Pension and Benefits		55,253,557	-	55,253,557	(13,604,440)	41,649,117	832,982	42,482,099	(12,771,458)
157	928	Regulatory Commission Expense		-	-	-	-	-	-	-	-
158	930	General Expenses		235,024	(340)	234,684	(57,784)	176,900	3,538	180,438	(54,245)
159	931	Rents		-	-	-	-	-	-	-	-
160	935	Maintenance of General Plant		85,185	-	85,185	(20,974)	64,211	1,284	65,495	(19,690)
161				$ 116,707,148	$ (15,392)	$ 116,691,756	$ (28,731,652)	$ 87,960,104	$ 1,759,202	$ 89,719,306	$ (26,972,450)
162											
163		**Total Electric Labor**		**$ 283,064,111**	**$ (42,361,808)**	**$ 240,702,303**	**$ (59,265,325)**	**$ 181,436,978**	**$ 3,628,740**	**$ 185,065,718**	**$ (55,636,585)**

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-5

Schedule D-5
Exclusions from Fiscal Year

Schedule D-5

No.	FERC Acct	Description	Reference	FY 2021	Non-Electric	Total Electric	Known & Measurable	Test Year
				(A)	(B)		(C)	(D)
1	**Legislative Advocacy**							
2	923	Legislative Advocacy	WP D-5	$ 75,000	$ (75,000)	$ -	$ -	$ -
3	930	Portion of Dues	WP D-5	41,318	(41,318)	-	-	-
4				$ 116,318	$ (116,318)	$ -	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP D-5

Work Paper D-5 **WP D-5**
Exclusions from Fiscal Year

No.	FERC Acct	Description	Reference	FY 2021	Non-Electric	Total Electric	Known & Measurable	Test Year
				(A)	(B)		(C)	(D)
1	**Legislative Advocacy**							
2	923	Outside Services		$ 75,000	$ (75,000)	$ -	$ -	$ -
3		Portion of Dues for:						
4	930	APPA	WP D-5.2	6,994	(6,994)	-	-	-
5	930	LPPC	WP D-5.2	27,024	(27,024)	-	-	-
6	930	Business Council for Sustainable Energy	WP D-5.2	7,300	(7,300)	-	-	-
7		Sub-Total		$ 116,318	$ (116,318)	$ -	$ -	$ -
8								
9	**Penalties and Fines**			$ -	$ -		$ -	$ -
10								
11	**Other Exclusions**			$ -	$ -		$ -	$ -
12								
13	**Social/Recreational/Religious**			$ -	$ -		$ -	$ -
14								
15	**Political**			$ -	$ -		$ -	$ -
16								
17	**Total Exclusions**			**$ 116,318**	**$ (116,318)**	**$ -**	**$ -**	**$ -**
	Total Revenues		Schedule B	$ 1,297,150,170				

Austin Energy
Electric Cost of Service and Rate Design

Work Paper D-5.2 **WP D-5.2**
Association Dues Attributable to Legislative Advocacy

No.	FERC Acct	Description	Reference	Fiscal Year Amount	AE's Allocated Share of Advocacy Fees [1]	Legislative Advocacy
				(A)	(B)	(C)
1	**Association Dues Attributable to Legislative Advocacy**					
2	930	APPA Dues		$ 137,942	5.07%	$ 6,994
3	930	LPPC Dues		137,880	19.60%	27,024
4	930	TPPA Dues		125,715	0.00%	-
5	930	Business Council for Sustainable Energy		36,500	20.00%	7,300
6		Total		$ 438,037		$ 41,318
7	Notes:					
8		[1] Percentages provided by the organizations				

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-1

Schedule E-1
Depreciation and Amortization Expense

Schedule E-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Amortization**											
2												
3		Amortization of CIAC	WP E-1	$ (12,344,571)	$ -	$ (12,344,571)	$ -	$ (12,344,571)	$ -	$ (403,714)	$ (11,940,857)	$ -
4		Total Amortization		**$ (12,344,571)**	**$ -**	**$ (12,344,571)**	**$ -**	**$ (12,344,571)**	**$ -**	**$ (403,714)**	**$ (11,940,857)**	**$ -**
5												
6	**Depreciation**											
7												
8	**Intangible and Non-Utility Plant**											
9	121	Non-Utility Plant	WP E-1	9,791,846	(9,791,846)	-	-	-	-	-	-	-
10		Sub-Total		$ 9,791,846	$ (9,791,846)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11												
12	**Steam Power Generation**											
13	310	Land & Land Rights	WP E-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	311	Structures & Improvements	WP E-1	5,903	-	5,903	-	5,903	5,903	-	-	-
15	312	Boiler Plant Equipment	WP E-1	111,988,275	-	111,988,275	(111,586,291)	401,984	401,984	-	-	-
16	313	Engines and Engine Driven Generators	WP E-1	-	-	-	-	-	-	-	-	-
17	314	Turbogenerator Units	WP E-1	19,576,417	-	19,576,417	(73,147)	19,503,270	19,503,270	-	-	-
18	315	Accessory Plt Equipment	WP E-1	-	-	-	-	-	-	-	-	-
19	316	Miscellaneous Equipment	WP E-1	-	-	-	-	-	-	-	-	-
20		Sub-Total		$ 131,570,595	$ -	$ 131,570,595	$ (111,659,437)	$ 19,911,157	$ 19,911,157	$ -	$ -	$ -
21												
22	**Nuclear Power Generation**											
23	320	Land & Land Rights	WP E-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	321	Structures & Improvements	WP E-1	7,320,856	-	7,320,856	-	7,320,856	7,320,856	-	-	-
25	322	Reactor Plant Equipment	WP E-1	-	-	-	-	-	-	-	-	-
26	323	Turbogenerator Units	WP E-1	1,728,741	-	1,728,741	-	1,728,741	1,728,741	-	-	-
27	324	Accessory Plant Equipment	WP E-1	-	-	-	-	-	-	-	-	-
28	325	Miscellaneous Equipment	WP E-1	224,732	-	224,732	-	224,732	224,732	-	-	-
29		Sub-Total		$ 9,274,329	$ -	$ 9,274,329	$ -	$ 9,274,329	$ 9,274,329	$ -	$ -	$ -
30												
31	**Combustion Turbine & Other Production**											
32	340	Land & Land Rights	WP E-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	341	Structures & Improvements	WP E-1	-	-	-	-	-	-	-	-	-
34	342	Fuel Holders, Producers and Accessories	WP E-1	-	-	-	-	-	-	-	-	-
35	343	Prime movers	WP E-1	13,557,711	-	13,557,711	-	13,557,711	13,557,711	-	-	-
36	344	Generator/PV	WP E-1	-	-	-	-	-	-	-	-	-
37	345	Accessory Elec Equip.	WP E-1	13,689	-	13,689	-	13,689	13,689	-	-	-
38	346	Miscellaneous Equipment	WP E-1	-	-	-	-	-	-	-	-	-
39		Sub-Total		$ 13,571,401	$ -	$ 13,571,401	$ -	$ 13,571,401	$ 13,571,401	$ -	$ -	$ -
40												
41	**Total Power Generation Plant**		Line 20 + 29 + 39	**$ 154,416,324**	**$ -**	**$ 154,416,324**	**$ (111,659,437)**	**$ 42,756,887**	**$ 42,756,887**	**$ -**	**$ -**	**$ -**
42												
43	**Transmission Plant**											
44	350	Land & Land Rights	WP E-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45	352	Structures & Improvements	WP E-1	1,871,973	-	1,871,973	-	1,871,973	-	1,871,973	-	-
46	353	Station Equipment	WP E-1	7,529,420	-	7,529,420	-	7,529,420	-	7,529,420	-	-
47	354	Towers and Fixtures	WP E-1	1,420,605	-	1,420,605	-	1,420,605	-	1,420,605	-	-
48	355	Poles and Fixtures	WP E-1	3,347,565	-	3,347,565	-	3,347,565	-	3,347,565	-	-
49	356	Overhead Conductors and Devices	WP E-1	3,660,578	-	3,660,578	-	3,660,578	-	3,660,578	-	-
50	357	Underground Conduit	WP E-1	374,931	-	374,931	-	374,931	-	374,931	-	-
51	358	Underground Conductors and Devices	WP E-1	654,543	-	654,543	-	654,543	-	654,543	-	-
52	359	Roads and Trails	WP E-1	44,921	-	44,921	-	44,921	-	44,921	-	-
53		Sub-Total		$ 18,904,536	$ -	$ 18,904,536	$ -	$ 18,904,536	$ -	$ 18,904,536	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-1

Schedule E-1
Depreciation and Amortization Expense

Schedule E-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
54												
55	**Distribution Plant**											
56	360	Land & Land Rights	WP E-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57	361	Structures & Improvements	WP E-1	1,227,494	-	1,227,494	-	1,227,494	-	-	1,227,494	-
58	362	Station Equipment	WP E-1	6,539,070	-	6,539,070	-	6,539,070	-	-	6,539,070	-
59	363	Storage Equipment	WP E-1	1,365,884	-	1,365,884	-	1,365,884	-	-	1,365,884	-
60	364	Poles, Towers & Fixtures	WP E-1	6,868,080	-	6,868,080	-	6,868,080	-	-	6,868,080	-
61	365	OH Conductors & Devices	WP E-1	8,185,139	-	8,185,139	-	8,185,139	-	-	8,185,139	-
62	366	UG Conduit	WP E-1	5,811,555	-	5,811,555	-	5,811,555	-	-	5,811,555	-
63	367	UG Conductors & Devices	WP E-1	16,568,225	-	16,568,225	-	16,568,225	-	-	16,568,225	-
64	368	Line Transformers	WP E-1	10,610,639	-	10,610,639	-	10,610,639	-	-	10,610,639	-
65	369	Services	WP E-1	1,088,205	-	1,088,205	-	1,088,205	-	-	1,088,205	-
66	370	Meters	WP E-1	8,630,435	-	8,630,435	-	8,630,435	-	-	-	8,630,435
67	371	Installation on Customers' Prem	WP E-1	646	-	646	-	646	-	-	646	-
68	372	Leased Property on Customers' Premises	WP E-1	74	-	74	-	74	-	-	74	-
69	373	Streetlighting & Signal Systems	WP E-1	3,459,999	-	3,459,999	-	3,459,999	-	-	3,459,999	-
70		Sub-Total		$ 70,355,444	$ -	$ 70,355,444	$ -	$ 70,355,444	$ -	$ -	$ 61,725,009	$ 8,630,435
71												
72	**Depreciation Before General Plant**			**$ 253,468,150**	**$ (9,791,846)**	**$ 243,676,304**	**$ (111,659,437)**	**$ 132,016,867**	**$ 42,756,887**	**$ 18,904,536**	**$ 61,725,009**	**$ 8,630,435**
73												
74	**General Plant**											
75	389	Land & Land Rights	WP E-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
76	390	Structures & Improvements	WP E-1	7,005,506	(32,876)	6,972,630	-	6,972,630	1,362,902	888,130	3,758,682	962,915
77	391	Office Furniture & Equipment	WP E-1	11,885,868	(3)	11,885,865	-	11,885,865	2,323,266	1,513,947	6,407,223	1,641,430
78	392	Transportation Equipment	WP E-1	2,949,814	-	2,949,814	(19,316)	2,930,499	154,556	649,493	2,126,450	-
79	393	Stores Equipment	WP E-1	218	-	218	-	218	73	40	96	9
80	394	Tools, Shop & Garage Equipment	WP E-1	228,248	(4,314)	223,933	-	223,933	75,560	40,886	98,491	8,996
81	395	Laboratory Equipment	WP E-1	148,168	(394)	147,774	-	147,774	49,862	26,981	64,995	5,937
82	396	Power Operated Equipment	WP E-1	254,810	-	254,810	-	254,810	85,978	46,523	112,072	10,237
83	397	Communications Equipment	WP E-1	4,604,569	(131,878)	4,472,692	(38,120)	4,434,571	1,863,930	188,635	2,091,831	290,175
84	398	Miscellaneous Equipment	WP E-1	269,843	(60)	269,784	(26,879)	242,905	81,961	44,350	106,835	9,758
85	399	Other Tangible Property	WP E-1	200	-	200	-	200	67	37	88	8
86		Sub-Total		$ 27,347,244	$ (169,525)	$ 27,177,719	$ (84,315)	$ 27,093,404	$ 5,998,156	$ 3,399,019	$ 14,766,764	$ 2,929,465
87												
88	**Total Depreciation**		Line 72 + 86	**$ 280,815,394**	**$ (9,961,371)**	**$ 270,854,023**	**$ (111,743,752)**	**$ 159,110,271**	**$ 48,755,043**	**$ 22,303,555**	**$ 76,491,773**	**$ 11,559,900**
89								WP C-3.2.1				
90												
91	**Total Depreciation and Amortization**		Line 4 + 88	**$ 268,470,823**	**$ (9,961,371)**	**$ 258,509,452**	**$ (111,743,752)**	**$ 146,765,700**	**$ 48,755,043**	**$ 21,899,841**	**$ 64,550,916**	**$ 11,559,900**

Austin Energy
Electric Cost of Service and Rate Design

WP E-1

Work Paper E-1
Depreciation and Amortization Expense

WP E-1

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Amortization**													
2														
3		Amortization of CIAC	WP B-11.4.1.1	(12,344,571)	-	(12,344,571)	Amort CIAC		-	(12,344,571)	-	(403,714)	(11,940,857)	-
4		Total Amortization		**$ (12,344,571)**	**$ -**	**$ (12,344,571)**			**$ -**	**$ (12,344,571)**	**$ -**	**$ (403,714)**	**$ (11,940,857)**	**$ -**
5														
6	**Depreciation**													
7														
8	**Intangible and Non-Utility Plant**													
9	121	Non-Utility Plant	WP B-1.1	9,791,846	(9,791,846)	-			-	-	-	-	-	-
10		Sub-Total		$ 9,791,846	$ (9,791,846)	$ -			$ -	$ -	$ -	$ -	$ -	$ -
11														
12	**Steam Power Generation**													
13	310	Land & Land Rights	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
14	311	Structures & Improvements	WP B-1.1	5,903	-	5,903	Production		-	5,903	5,903	-	-	-
15	312	Boiler Plant Equipment	WP B-1.1	111,988,275	-	111,988,275	Production		(111,586,291)	401,984	401,984	-	-	-
16	313	Engines and Engine Driven Generators	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
17	314	Turbogenerator Units	WP B-1.1	19,576,417	-	19,576,417	Production		(73,147)	19,503,270	19,503,270	-	-	-
18	315	Accessory Plt Equipment	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
19	316	Miscellaneous Equipment	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
20		Sub-Total		$ 131,570,595	$ -	$ 131,570,595			$ (111,659,437)	$ 19,911,157	$ 19,911,157	$ -	$ -	$ -
21														
22	**Nuclear Power Generation**													
23	320	Land & Land Rights	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
24	321	Structures & Improvements	WP B-1.1	7,320,856	-	7,320,856	Production		-	7,320,856	7,320,856	-	-	-
25	322	Reactor Plant Equipment	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
26	323	Turbogenerator Units	WP B-1.1	1,728,741	-	1,728,741	Production		-	1,728,741	1,728,741	-	-	-
27	324	Accessory Plant Equipment	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
28	325	Miscellaneous Equipment	WP B-1.1	224,732	-	224,732	Production		-	224,732	224,732	-	-	-
29		Sub-Total		$ 9,274,329	$ -	$ 9,274,329			$ -	$ 9,274,329	$ 9,274,329	$ -	$ -	$ -
30														
31	**Combustion Turbine & Other Production**													
32	340	Land & Land Rights	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
33	341	Structures & Improvements	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
34	342	Fuel Holders, Producers and Accessories	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
35	343	Prime movers	WP B-1.1	13,557,711	-	13,557,711	Production		-	13,557,711	13,557,711	-	-	-
36	344	Generator/PV	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
37	345	Accessory Elec Equip.	WP B-1.1	13,689	-	13,689	Production		-	13,689	13,689	-	-	-
38	346	Miscellaneous Equipment	WP B-1.1	-	-	-	Production		-	-	-	-	-	-
39		Sub-Total		$ 13,571,401	$ -	$ 13,571,401			$ -	$ 13,571,401	$ 13,571,401	$ -	$ -	$ -
40														
41	**Total Power Generation Plant**		Line 20 + 29 + 39	**$ 154,416,324**	**$ -**	**$ 154,416,324**			**$ (111,659,437)**	**$ 42,756,887**	**$ 42,756,887**	**$ -**	**$ -**	**$ -**
42														
43	**Transmission Plant**													
44	350	Land & Land Rights	WP B-1.1	-	-	-	Transmission		-	-	-	-	-	-
45	352	Structures & Improvements	WP B-1.1	1,871,973	-	1,871,973	Transmission		-	1,871,973	-	1,871,973	-	-
46	353	Station Equipment	WP B-1.1	7,529,420	-	7,529,420	Transmission		-	7,529,420	-	7,529,420	-	-
47	354	Towers and Fixtures	WP B-1.1	1,420,605	-	1,420,605	Transmission		-	1,420,605	-	1,420,605	-	-
48	355	Poles and Fixtures	WP B-1.1	3,347,565	-	3,347,565	Transmission		-	3,347,565	-	3,347,565	-	-
49	356	Overhead Conductors and Devices	WP B-1.1	3,660,578	-	3,660,578	Transmission		-	3,660,578	-	3,660,578	-	-
50	357	Underground Conduit	WP B-1.1	374,931	-	374,931	Transmission		-	374,931	-	374,931	-	-
51	358	Underground Conductors and Devices	WP B-1.1	654,543	-	654,543	Transmission		-	654,543	-	654,543	-	-
52	359	Roads and Trails	WP B-1.1	44,921	-	44,921	Transmission		-	44,921	-	44,921	-	-
53		Sub-Total		$ 18,904,536	$ -	$ 18,904,536			$ -	$ 18,904,536	$ -	$ 18,904,536	$ -	$ -
54														
55	**Distribution Plant**													
56	360	Land & Land Rights	WP B-1.1	-	-	-	Distribution		-	-	-	-	-	-
57	361	Structures & Improvements	WP B-1.1	1,227,494	-	1,227,494	Distribution		-	1,227,494	-	-	1,227,494	-
58	362	Station Equipment	WP B-1.1	6,539,070	-	6,539,070	Distribution		-	6,539,070	-	-	6,539,070	-
59	363	Storage Equipment	WP B-1.1	1,365,884	-	1,365,884	Distribution		-	1,365,884	-	-	1,365,884	-
60	364	Poles, Towers & Fixtures	WP B-1.1	6,868,080	-	6,868,080	Distribution		-	6,868,080	-	-	6,868,080	-
61	365	OH Conductors & Devices	WP B-1.1	8,185,139	-	8,185,139	Distribution		-	8,185,139	-	-	8,185,139	-
62	366	UG Conduit	WP B-1.1	5,811,555	-	5,811,555	Distribution		-	5,811,555	-	-	5,811,555	-
63	367	UG Conductors & Devices	WP B-1.1	16,568,225	-	16,568,225	Distribution		-	16,568,225	-	-	16,568,225	-

Austin Energy
Electric Cost of Service and Rate Design

WP E-1

Work Paper E-1
Depreciation and Amortization Expense

WP E-1

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
64	368	Line Transformers	WP B-1.1	10,610,639	-	10,610,639	Distribution		-	10,610,639	-	-	10,610,639	-
65	369	Services	WP B-1.1	1,088,205	-	1,088,205	Distribution		-	1,088,205	-	-	1,088,205	-
66	370	Meters	WP B-1.1	8,630,435	-	8,630,435	Customer		-	8,630,435	-	-	-	8,630,435
67	371	Installation on Customers' Prem	WP B-1.1	646	-	646	Distribution		-	646	-	-	646	-
68	372	Leased Property on Customers' Premises	WP B-1.1	74	-	74	Distribution		-	74	-	-	74	-
69	373	Streetlighting & Signal Systems	WP B-1.1	3,459,999	-	3,459,999	Distribution		-	3,459,999	-	-	3,459,999	-
70		Sub-Total		$ 70,355,444	$ -	$ 70,355,444			$ -	$ 70,355,444	$ -	$ -	$ 61,725,009	$ 8,630,435
71														
72	**Depreciation Before General Plant**			**$ 253,468,150**	**$ (9,791,846)**	**$ 243,676,304**			**$ (111,659,437)**	**$ 132,016,867**	**$ 42,756,887**	**$ 18,904,536**	**$ 61,725,009**	**$ 8,630,435**
73														
74	**General Plant**													
75	389	Land & Land Rights	WP B-1.1	-	-	-	SQFT		-	-	-	-	-	-
76	390	Structures & Improvements	WP B-1.1, WP B-2.1	7,005,506	(32,876)	6,972,630	SQFT		-	6,972,630	1,362,902	888,130	3,758,682	962,915
77	391	Office Furniture & Equipment	WP B-1.1, WP B-2.1	11,885,868	(3)	11,885,865	SQFT		-	11,885,865	2,323,266	1,513,947	6,407,223	1,641,430
78	392	Transportation Equipment	WP B-1.1	2,949,814	-	2,949,814	FERC 392		(19,316)	2,930,499	154,556	649,493	2,126,450	-
79	393	Stores Equipment	WP B-1.1	218	-	218	N-PLTxGPLT		-	218	73	40	96	9
80	394	Tools, Shop & Garage Equipment	WP B-1.1, WP B-2.1	228,248	(4,314)	223,933	N-PLTxGPLT		-	223,933	75,560	40,886	98,491	8,996
81	395	Laboratory Equipment	WP B-1.1, WP B-2.1	148,168	(394)	147,774	N-PLTxGPLT		-	147,774	49,862	26,981	64,995	5,937
82	396	Power Operated Equipment	WP B-1.1	254,810	-	254,810	N-PLTxGPLT		-	254,810	85,978	46,523	112,072	10,237
83	397	Communications Equipment	WP B-1.1	4,604,569	(131,878)	4,472,692	FERC 397		(38,120)	4,434,571	1,863,930	188,635	2,091,831	290,175
84	398	Miscellaneous Equipment	WP B-1.1, WP B-2.1	269,843	(60)	269,784	N-PLTxGPLT		(26,879)	242,905	81,961	44,350	106,835	9,758
85	399	Other Tangible Property	WP B-1.1	200	-	200	N-PLTxGPLT		-	200	67	37	88	8
86		Sub-Total		$ 27,347,244	$ (169,525)	$ 27,177,719			$ (84,315)	$ 27,093,404	$ 5,998,156	$ 3,399,019	$ 14,766,764	$ 2,929,465
87														
88	**Total Depreciation**		Line 72 + 86	**$ 280,815,394**	**$ (9,961,371)**	**$ 270,854,023**			**$ (111,743,752)**	**$ 159,110,271**	**$ 48,755,043**	**$ 22,303,555**	**$ 76,491,773**	**$ 11,559,900**
89											30.64%	14.02%	48.07%	7.27%
90														
91	**Total Depreciation and Amortization**		Line 4 + 88	**$ 268,470,823**	**$ (9,961,371)**	**$ 258,509,452**			**$ (111,743,752)**	**$ 146,765,700**	**$ 48,755,043**	**$ 21,899,841**	**$ 64,550,916**	**$ 11,559,900**

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-2

Schedule E-2
Taxes Other than Federal Income Taxes

Schedule E-2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Taxes Other than Federal Income Taxes**											
2	408	Taxes Other Than Income	WP E-2	1,943,325	-	1,943,325	-	1,943,325	661,622	-	1,281,702	-
3		Total		$ 1,943,325	$ -	$ 1,943,325	$ -	$ 1,943,325	$ 661,622	$ -	$ 1,281,702	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP E-2

Work Paper E-2
Taxes Other than Federal Income Taxes

WP E-2

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Taxes Other than Federal Income Taxes**													
2	408	Taxes Other Than Income		1,943,325	-	1,943,325	FERC 408	WP D-1.2	-	1,943,325	661,622	-	1,281,702	-
3		Total		$ 1,943,325	$ -	$ 1,943,325			$ -	$ 1,943,325	$ 661,622	$ -	$ 1,281,702	$ -
4														
5	Notes:													
6	Austin Energy allocates its payroll taxes directly to work completed which are included in Schedule D-3 Payroll Expense Distribution													

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-3

Schedule E-3
Federal Income Taxes

Schedule E-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Federal Income Taxes**											
2		This is not applicable to Austin Energy.										

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-4

Schedule E-4
Other Expenses

Schedule E-4

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Other Expenses**											
2		Misc. Nonoperating Income	WP E-4	$ 11,067,087	$ -	11,067,087	(10,074,349)	992,738	409,791	-	534,157	48,790
3	426	Donations	WP E-4	11,957	-	11,957	-	11,957	11,957	-	-	-
4	417	Expenses - Non-utility operations	WP E-4	21,518,979	(18,713,593)	2,805,385	2,520,312	5,325,697	-	-	-	5,325,697
5	427	Interest on Customer Deposits	WP E-4	649,079	-	649,079	-	649,079	240,088	-	294,419	114,571
6		Total		$ 33,247,101	$ (18,713,593)	$ 14,533,507	$ (7,554,037)	$ 6,979,470	$ 661,835	$ -	$ 828,576	$ 5,489,058

Austin Energy
Electric Cost of Service and Rate Design

WP E-4

Work Paper E-4
Other Expenses

WP E-4

No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Other Expenses**													
2		Misc. Nonoperating Income	WP E-4.3	$ 11,067,087	$ -	$ 11,067,087	N-PLTxTrans&GPLT	WP E-4.3	$ (10,074,349)	$ 992,738	$ 409,791	$ -	$ 534,157	$ 48,790
3	445	Other Sales To Public Authorities		-	-	-	N-PLTxTrans&GPLT		-	-	-	-	-	-
4	426	Donations	WP D-1.1	11,957	-	11,957	Production		-	11,957	11,957	-	-	-
5	417	Expenses - Non-utility operations	WP E-4.2	21,518,979	(18,713,593)	2,805,385	Customer	WP D-1.2	2,520,312	5,325,697	-	-	-	5,325,697
6	427	Interest on Customer Deposits	WP E-4.1	649,079	-	649,079	NRRxT		-	649,079	240,088	-	294,419	114,571
7		Total		$ 33,247,101	$ (18,713,593)	$ 14,533,507			$ (7,554,037)	$ 6,979,470	$ 661,835	$ -	$ 828,576	$ 5,489,058

Austin Energy
Electric Cost of Service and Rate Design

Work Paper E-4.1 **WP E-4.1**
Interest on Customer Deposits

No.	Unit	Object	Activity	Description	Reference	FY 2021
						(A)
1	7500	8115	4274	Interest on Customer Deposits		$ 649,079

Austin Energy
Electric Cost of Service and Rate Design

Work Paper E-4.2 **WP E-4.2**
Non-Electric Expenses

No.	Sheet Acct	Description	Reference	FERC 417	Adjustment	FERC 417
				(A)	(B)	(C)
1	**Non-Electric Expenses by FERC**					
2	1105	Facility Management		$ 137,278		$ 137,278
3	1124	Energy Products		126,494		126,494
4	1125	VP, Customer Care		0		0
5	1127	Advertising		3,100		3,100
6	1306	General Operations		(173,404)		(173,404)
7	1307	Environmental Projects		6,492		6,492
8	2211	Administration - Generation		0		0
9	2218	Sand Hill - Engineering and Environmental		0		0
10	2221	Downtown Plant-Chilled Water		8,915,036		8,915,036
11	2222	Admin For District Energy		397,698		397,698
12	2223	Lamar And 6Th Chilled Water		102,160		102,160
13	2224	N. Burnet Dist Energy (Domain)		2,324,765		2,324,765
14	2225	911 Call Center-Chilled Water		1,534,181		1,534,181
15	2228	ACC Highland Campus		107,054		107,054
16	2232	Rmec - District Energy		4,834,057		4,834,057
17	2234	Rmec- Generation		407,837		407,837
18	2251	Generation Engineering		1,218		1,218
19	2273	Operations - Decker		14,094		14,094
20	2310	PP/DEC Project Management		170,763		170,763
21	3215	Disaster Restoration		(244,820)		(244,820)
22	3502	Electric Maintenance		29,755		29,755
23	8825	311 Reimbursement Services		(9,066,618)	9,066,618	0
24	8827	Customer Assistance Program Services		0		0
25	8831	311 Call Center Operations		7,210,591	(7,210,591)	0
26	8832	311 Technology and Support Operations		2,200,710	(2,200,710)	0
27	8833	311 Client Relations, Outreach and CRM Systems		1,871,414	(1,871,414)	0
28	8834	311 City Wide Info Center		589,289	(589,289)	0
29	9991	Interfund Transfers-Electric		19,834		19,834
30		Total		$ 21,518,979	$ (2,805,385)	$ 18,713,593

Austin Energy
Electric Cost of Service and Rate Design

WP E-4.3

Work Paper E-4.3
Miscellaneous Nonoperating Income

WP E-4.3

No.	FERC Acct	Description	Schedule Reference	FY 2021 Actual	Non-Electric Adjustment/Transfer	Adjusted FY 2021	Known & Measurable	Test Year
				(A)	(B)	(C)	(F)	(G)
1	**Miscellaneous Nonoperating Income**							
2	421	Loss on Disposal of Assets		$ 1,049,267	$ -	$ 1,049,267	$ 163,792	$ 1,213,060
3	421	Refund to DSD for AE Urban Heat island		-		-	-	-
4	421	Transfer to CPM		336,942		336,942	-	336,942
5	425	Nacogdoches Acquisition [1]		16,442,387		16,442,387	(16,442,387)	-
6	421	Transfers In [2, 3]		(6,761,510)		(6,761,510)	6,204,246	(557,264)
7		**Subtotal**		$ 11,067,087	$ -	$ 11,067,087	$ (10,074,349)	$ 992,738
8								
9	**Historical Average**							
10		Loss on Disposal of Assets						
11		FY 2019		$ 621,855				
12		FY 2020		1,968,056				
13		FY 2021		1,049,267				
14		**Subtotal**		$ 3,639,179				
15								
16		Three-Year Average		$ 1,213,060				
17								
18		Transfers In (CIAC portion)						
19		FY 2019		$ 240,627				
20		FY 2020		169,648				
21		FY 2021		1,261,517				
22		**Subtotal**		$ 1,671,792				
23								
24		Three-Year Average		$ 557,264				

Notes:

1 Remove Nacogdoches acquisition amortization

2 $5.5 million of the adjustment is related to removing the transfer from Austin Water to pay for the CAP assistance related to water customers. Because this assistance shows up as an expense to Austin Energy, a corresponding adjustment was made on WP D-1.2.9 to remove the expense.

3 The remaining amount in this transfer is related to transfers in from other City departments to pay for capital projects (i.e., CIAC), but this does not show up with other CIAC. An adjustment was made to the transfer so that the amount remaining in the Test Year is reflective of a three-year average of these transfers (similar to the treatment of CIAC

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-5

Schedule E-5
Other Revenues

Schedule E-5

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Other Revenues**										
2	Operating Revenue	WP E-5.1	$ 121,774,196	$ (28,032,553)	$ 93,741,643	$ 6,546,045	$ 100,287,689	$ -	$ 92,412,214	$ 4,471,707	$ 3,403,767
3	Non-Operating Revenue	WP E-5.1	16,798,609	(1,857,841)	14,940,768	(3,731,532)	11,209,236	4,856,163	1,418,242	4,145,584	789,247
4	CRR Revenue	WP E-5.2	32,938,480	-	32,938,480	-	32,938,480	-	32,938,480	-	-
5	Total		$ 171,511,285	$ (29,890,394)	$ 141,620,891	$ 2,814,513	$ 144,435,404	$ 4,856,163	$ 126,768,935	$ 8,617,291	$ 4,193,014
6								3.4%	87.8%	6.0%	2.9%

Austin Energy
Electric Cost of Service and Rate Design

WP E-5.1

Work Paper E-5.1
Operating and Non-Operating Revenue

WP E-5.1

No	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Operating Revenue**													
2	91104222	Late Payment Penalties		$ 3,347,969	$ -	$ 3,347,969	Customer			$ 3,347,969	$ -	$ -	$ -	$ 3,347,969
3	91804233	Facilities Rentals		4,379,355	-	4,379,355	Distribution	WP E-5.1.2	(1,836,826)	2,542,529	-	-	2,542,529	-
4	91104894	Infrastructure Misc		873,564	-	873,564	Distribution		-	873,564	-	-	873,564	-
5	91134894	Infrastructure Misc		435,800	-	435,800	Distribution		-	435,800	-	-	435,800	-
6	91104328	Electric Generation Invent		-		-	Production		-	-	-	-	-	-
7	91104475	Transmission Services		84,029,342	-	84,029,342	Transmission	WP E-5.1.1	8,382,871	92,412,214	-	92,412,214	-	-
8	91104876	UNIDENTIFIED COLLECTIONS		4,179	-	4,179	Customer		-	4,179	-	-	-	4,179
9	91104481	Meter Damages/Breakage		39,950	-	39,950	Distribution			39,950	-	-	39,950	-
10	91104548	QSE Services		53,576		53,576	Distribution			53,576	-	-	53,576	-
11	24154701	STP OPERATIONS - GRANT		64,320	-	64,320	Distribution			64,320	-	-	64,320	-
12	91104747	Electric Meter Damage		143,029	-	143,029	Distribution			143,029	-	-	143,029	-
13	91104748	Broken Seal Fee		24,707	-	24,707	Distribution			24,707	-	-	24,707	-
14	91104749	Labor & Support		-	-	-	Customer			-	-	-	-	-
15	91514429	Chilled Water Ecwdt		18,475,146	(18,475,146)	-			-	-	-	-	-	-
16	91514431	Chilled Water Domain		4,943,829	(4,943,829)	-			-	-	-	-	-	-
17	91514751	Chilled Water Seton-Dellchp		3,603,849	(3,603,849)	-			-	-	-	-	-	-
18	91514752	Steam Svc Dell Children Hosp		701,757	(701,757)	-			-	-	-	-	-	-
19	91514433	Compressed Air Domain Plt		-	-	-			-	-	-	-	-	-
20	91514581	911 Call Center Sales		307,972	(307,972)	-	Distribution		-	-	-	-	-	-
21	91304809	ACCTS REC-ADJUSTMENTS		51,440	-	51,440	Customer		-	51,440	-	-	-	51,440
22	91104491	Emergency Outage/Restoration		118,278	-	118,278	Distribution			118,278	-	-	118,278	-
23	91314545	Sales-Metering:Install Only		(282,428)	-	(282,428)	Distribution		-	(282,428)	-	-	(282,428)	-
24	91314546	Sales-Reoccur Monthly Charge		180	-	180	Customer		-	180	-	-	-	180
25	91314547	SALES -SPECIAL		2,334	-	2,334	Distribution		-	2,334	-	-	2,334	-
26	91314551	Sales - Sec Main		456,048	-	456,048	Distribution		-	456,048	-	-	456,048	-
27		Sub-Total		$ 121,774,196	$ (28,032,553)	$ 93,741,643			$ 6,546,045	$ 100,287,689	$ -	$ 92,412,214	$ 4,471,707	$ 3,403,767
28														
29	**Non-Operating Revenue**													
30	91514260	Facility Maintenance		$ -	$ -	$ -			$ -	$ -	$ -	$ -	$ -	$ -
31	91704273	T-Tower Usage Fees		821,437	-	821,437	Transmission		-	821,437	-	821,437	-	-
32	91104457	SALES of SO2 ALLOWANCES		-		-	Production		-	-	-	-	-	-
33	91104870	Solar Inspection Fees			-	-	Production		-	-	-	-	-	-
34	91104039	Reinspection Fee		-	-	-	Distribution		-	-	-	-	-	-
35	91104476	ELECTRIC VEHICLE CHARG		222,238	-	222,238	Distribution		-	222,238	-	-	222,238	-
36	91264882	Small Cell Pole Revenue		12,825	-	12,825	Distribution			12,825	-	-	12,825	-
37	91304479	After Hours Turn/On		174,963	-	174,963	Distribution			174,963	-	-	174,963	-
38		Standby Revenue (Trans Customer) [1]		780,000	-	780,000	Production		-	780,000	780,000	-	-	-
39	91304514	Green Building Sales		-	-	-	Production			-	-	-	-	-
40	91304855	Apt Mgr Initiation Fee		243,525	-	243,525	Customer		-	243,525	-	-	-	243,525
41	91804861	Infrastr Contract Assess-Distr		155,555	-	155,555	Distribution		-	155,555	-	-	155,555	-
42	91704866	Tower Application Fees		30,000	-	30,000	Transmission		-	30,000	-	30,000	-	-
43	91304867	Analytical Lab Fees		-	-	-	Production		-	-	-	-	-	-
44	91104874	Miscellaneous Rev-Oper		863,047	-	863,047	Production		-	863,047	863,047	-	-	-
45	91304874	Miscellaneous Rev-Nonop		88,790	-	88,790	Distribution		-	88,790	-	-	88,790	-
46	91304875	Returned Check Fee		401,338	-	401,338	Customer			401,338	-	-	-	401,338
47	91304427	ACCT RESEARCH FEE		491	-	491	Customer		-	491	-	-	-	491
48	91104877	Junk/Scrap		-	-	-	Distribution		-	-	-	-	-	-
49	91264233	Small Cell		4,320	-	4,320	Distribution		-	4,320	-	-	4,320	-
50	91304879	Cash Over/Short		-	-	-	Customer		-	-	-	-	-	-
51	91304881	Sales Tax Discount		143,893	-	143,893	Customer			143,893	-	-	-	143,893
52	91804882	Pole Application Fee		226,100	-	226,100	Distribution		-	226,100	-	-	226,100	-
53	91304883	New Service Connections		2,392,998	-	2,392,998	Distribution			2,392,998	-	-	2,392,998	-
54	91304889	Construction Loop Fee		-	-	-	Distribution			-	-	-	-	-
55	91804894	Infrastructure Misc Rev-Distr		863,152	-	863,152	Distribution		-	863,152	-	-	863,152	-
56	91704894	Infrastructure Misc Rev-Tran		566,805	-	566,805	Transmission		-	566,805	-	566,805	-	-
57	91304952	Rentals Non Operating		12,139	-	12,139	Production		-	12,139	12,139	-	-	-
58	91104952	Rentals Operating		20,000	-	20,000	Production		-	20,000	20,000	-	-	-
59	91304953	FPP Rental		6,912,509	-	6,912,509	Production	WP E-5.1.2	(3,731,532)	3,180,977	3,180,977	-	-	-
60	91304260	Facility Maintenance		1,857,841	(1,857,841)	-	Production		-	-	-	-	-	-
61	99919340	TRF FR ELECTRIC OPER		4,643	-	4,643	Distribution		-	4,643	-	-	4,643	-
62		Sub-Total		$ 16,798,609	$ (1,857,841)	$ 14,940,768			$ (3,731,532)	$ 11,209,236	$ 4,856,163	$ 1,418,242	$ 4,145,584	$ 789,247
63														
64			Line 27 + 62	**$ 138,572,805**	**$ (29,890,394)**	**$ 108,682,412**			**$ 2,814,513**	**$ 111,496,925**	**$ 4,856,163**	**$ 93,830,456**	**$ 8,617,291**	**$ 4,193,014**

Notes:
1 Included standby revenue as offset to cost of service

Austin Energy
Electric Cost of Service and Rate Design

Work Paper E-5.1.1 **WP E-5.1.1**
Transmission Regulated Cost of Service

No.	Description	Reference	FY 2021 (A)	Known & Measurable [1] (B)	Test Year (C)
1	**Transmission Other Revenues**				
2	91104475 Transmission Services	WP E-5.1	$ 84,029,342	$ 8,382,871	$ 92,412,214
3					
4	Total		$ 84,029,342	$ 8,382,871	$ 92,412,214
5					
6					
7	Transmission O&M (Schedule A, Row 4, Col L)	190,200,881			
8	Less FERC 565, Retail Transmission Cost (Schedule D-1, Row 74, Col L)	(152,705,643)			
9					
10	Wholesale Transmission O&M	37,495,238			
11					
12	Wholesale Transmission Depreciation Expense (Schedule A, Row 6, Col L)	21,899,841			
13	Wholesale Transmission Return (Schedule A, Row 27, Col L)	34,435,377			
14					
15	Wholesale Transmission Cost of Service	93,830,456			
16	Less Other Non-Operating Transmission Revenue (Schedule E-5, Row 3, Col L)	(1,418,242)			
17					
18	TY Wholesale Transmission Cost of Service	92,412,214			
19					
20	FY2019 Wholesale Transmission Revenue (WP E-5.1, Row 7, Col G)	(84,029,342)			
21					
22	Adjustment to set Transmission Wholesale Revenue equal to Wholesale Transmission COS	8,382,871			
23					
24					
25	Notes:				

26 [1] Adjustments to set revenue from Transmission Services (plus non-operating revenues) equal to the Transmission Cost of Service (excluding FERC 565)

Austin Energy
Electric Cost of Service and Rate Design

Work Paper E-5.1.2 **WP E-5.1.2**
Adjustments to Other Revenues

No.	Acct	Description	Reference	FY 2021	Test Year	Known & Measurable
				(A)	(B)	(C)
1						
2	91304953	Treated Coal Revenues [1]	WP E-5.1	$ 6,912,509	$ 3,180,977	$ (3,731,532)
3						
4	91804233	Facilities Rentals [2]	WP E-5.1	$ 4,379,355	$ 2,542,529	$ (1,836,826)
5						
6						

Notes:
1 Adjustment for treated coal miscellaneous non-operating revenue received from LCRA that ended on December 31, 2021
2 Adjustment to revenue to reflect a change in rental revenue from a particular customer; test year amount reflects current agreement

Austin Energy
Electric Cost of Service and Rate Design

Work Paper E-5.2 **WP E-5.2**
Congestion Revenue Right (CRR) Revenue

No.	FERC Acct	Description	Reference	FY 2021	Test Year	Known & Measurable
				(A)	(B)	(C)
1	**CRR Revenue**			$ 32,938,480	$ 32,938,480	$ -

Austin Energy
Electric Cost of Service and Rate Design

Schedule E-6

Schedule E-6
Wheeling Revenue Under Existing Contracts

Schedule E-6

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Wheeling Revenue Under Existing Contracts**											
2		This is not applicable to Austin Energy.										

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-1

Schedule F-1
Functionalization Factors

Schedule F-1

No.	Name	Description	Reference	Total	Normalized Allocation to Production	Transmission	Distribution	Customer	Total
				(E)	(F)	(G)	(H)	(I)	(J)
1	Production	Direct Assignment to Production		100.00%	100.00%	0.00%	0.00%	0.00%	100.00%
2	Transmission	Direct Assignment to Transmission		100.00%	0.00%	100.00%	0.00%	0.00%	100.00%
3	Distribution	Direct Assignment to Distribution		100.00%	0.00%	0.00%	100.00%	0.00%	100.00%
4	Customer	Direct Assignment to Customer		100.00%	0.00%	0.00%	0.00%	100.00%	100.00%
5	TRAN-DIST	Equal Allocation between Transmission and Distribution Functions		100.00%	0.00%	50.00%	50.00%	0.00%	100.00%
6	Other Revenue	Functionalization of Other Revenue	Schedule E-5	100.00%	3.36%	87.77%	5.97%	2.90%	100.00%
7	Amort CIAC	Amortization of Contributions in Aid of Construction	WP F-1.1	100.00%	0.00%	3.27%	96.73%	0.00%	100.00%
8	CIP-Cash	Electric Cash Funded Capital Improvement Spending	WP C-3.3	100.00%	9.20%	19.05%	66.72%	5.02%	100.00%
9	CIP-Debt	Test Year Electric Debt Funded Capital Improvement Spending	WP C-3.1	100.00%	40.26%	16.60%	43.14%	0.00%	100.00%
10	COM-MS	Common Material and Supplies Inventory	WP F-1.2	100.00%	30.44%	8.71%	60.85%	0.00%	100.00%
11	CWIP	Construction Work in Progress	Schedule B-4	100.00%	10.52%	23.84%	60.92%	4.71%	100.00%
12	Bond Debt	Bond Accrual Debt Service	WP F-1.3	100.00%	40.28%	16.58%	43.15%	0.00%	100.00%
13	DEPN	Depreciation of Electric Plant In Service	WP E-1	100.00%	30.64%	14.02%	48.07%	7.27%	100.00%
14	FERC 392	Transportation Equipment Allocation	WP F-1.4	100.00%	5.27%	22.16%	72.56%	0.00%	100.00%
15	FERC 397	Communication Equipment Allocation	WP F-1.5	100.00%	42.03%	4.25%	47.17%	6.54%	100.00%
16	SQFT	Useable Square Footage	WP F.1.6	100.00%	19.55%	12.74%	53.91%	13.81%	100.00%
17	G-GPLT	Gross General Plant In Service	WP F-1.7	100.00%	21.64%	12.55%	54.03%	11.77%	100.00%
18	G-PLT	Gross Electric Plant In Service	WP F-1.7	100.00%	40.83%	13.67%	41.46%	4.03%	100.00%
19	G-PLTxGPLT	Gross Electric Plant In Service, Excluding General Plant	WP F-1.7	100.00%	43.36%	13.82%	39.80%	3.02%	100.00%
20	N-GPLT	Net General Plant In Service	WP F-1.7	100.00%	18.80%	13.38%	55.00%	12.82%	100.00%
21	N-PLT	Net Electric Plant In Service	WP F-1.7	100.00%	31.90%	17.66%	45.34%	5.10%	100.00%
22	N-PLTxGPLT	Net Electric Plant In Service, Excluding General Plant	WP F-1.7	100.00%	33.74%	18.26%	43.98%	4.02%	100.00%
23	N-PLTxTrans&GPLT	Net Electric Plant In Service, Excluding Transmission & General Plant	WP F-1.7	100.00%	41.28%	0.00%	53.81%	4.91%	100.00%
24	Insurance	Insurance	WP F-1.8	100.00%	67.61%	5.27%	26.52%	0.60%	100.00%
25	Interest	Interest Income	WP C-3.4	100.00%	40.72%	23.77%	28.90%	6.60%	100.00%
26	O&MxFP	Total O&M, Including A&G but Excluding Commodity Fuel and Purchased Power	WP F-1.9	100.00%	32.30%	27.24%	21.26%	19.21%	100.00%
27	O&MxAG	Total O&M, Excluding Commodity Fuel, Purchased Power and A&G	WP F-1.9	100.00%	33.31%	36.20%	18.56%	11.93%	100.00%
28	O&MxT	Total O&M, Including A&G but Excluding Commodity Fuel and Purchased Power and Le	WP F-1.9	100.00%	39.84%	11.45%	25.25%	23.46%	100.00%
29	Payroll	Electric Labor Cost	WP D-3	100.00%	19.72%	9.87%	30.00%	40.41%	100.00%
30	PayrollxT&AG	Electric Labor, Excluding Transmission, Administrative and General Labor	WP F-1.10	100.00%	21.88%	0.00%	33.28%	44.84%	100.00%
31	RRxGFT	Gross Revenue Requirement, Excluding General Fund Transfer	WP F-1.11	100.00%	32.37%	8.93%	43.08%	15.63%	100.00%
32	SUB-MS	Substation Material and Supplies	WP F-1.12	100.00%	0.00%	12.52%	87.48%	0.00%	100.00%
33	CP	Commercial Paper	WP F-1.13	100.00%	0.00%	70.09%	29.91%	0.00%	100.00%
34	BAB Bond	Build America Bonds-Interest Income	WP F-1.14	100.00%	50.61%	7.76%	41.63%	0.00%	100.00%
35	NRRxT	Net Revenue Requirement, Excluding Wholesale Transmission	WP F-1.11	100.00%	36.99%	0.00%	45.36%	17.65%	100.00%
36	FERC 408	Allocate portion of FERC 408 assocated with Nacogdoches O&M	WP D-1.2.3	100.00%	34.05%	0.00%	65.95%	0.00%	100.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.1

Work Paper F-1.1
Amortization of Contributions in Aid of Construction

WP F-1.1

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Amortization of Contributions in Aid of Construction**												
2	2548 DCIAC	WP B-11.4.2	$ (274,092)	$ -	$ (274,092)	Transmission		$ -	$ (274,092)	$ -	$ (274,092)	$ -	$ -
3	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.3	(129,622)	-	(129,622)	Transmission		-	(129,622)	-	(129,622)	-	-
4	All Other CIAC		(11,940,857)	-	(11,940,857)	Distribution		-	(11,940,857)	-	-	(11,940,857)	-
5	Total	WP B-11.4.1	$ (12,344,571)	$ -	$ (12,344,571)			$ -	$ (12,344,571)	$ -	$ (403,714)	$ (11,940,857)	$ -
6	Allocation of Amortization of Contributions in Aid of Construction									0.00%	3.27%	96.73%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.2

Work Paper F-1.2
Common Material and Supplies

WP F-1.2

No.	Account Number	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Common Material and Supplies**													
2	154	Generation	WP B-8.1	$ 8,594,428	$ -	$ 8,594,428	Production	WP B-8	$ -	$ 8,594,428	8,594,428	-	-	-
3	154	Transmission	WP B-8.1	$ 1,597,981	-	1,597,981	Transmission	WP B-8	-	1,597,981	-	1,597,981	-	-
4	154	Distribution	WP B-8.1	$ 11,169,750	-	11,169,750	Distribution	WP B-8	-	11,169,750	-	-	11,169,750	-
5	154	Substation	WP B-8.1	$ 6,870,100	-	6,870,100	SUB-MS	WP B-8	-	6,870,100	-	859,847	6,010,254	-
6	154	Non-Electric	WP B-8.1	$ -	-	-		WP B-8	-	-	-	-	-	-
7		Sub-Total		$ 28,232,260	$ -	$ 28,232,260			$ -	$ 28,232,260	$ 8,594,428	$ 2,457,828	$ 17,180,004	$ -
8		Allocation of Common Material and Supplies									30.44%	8.71%	60.85%	0.00%
9														
10	154	Common - Pro-rate Remainder	WP B-8.1	$ 3,889,578	$ -	$ 3,889,578		-	$ -	$ 3,889,578	$ 1,184,060	$ 338,617	$ 2,366,901	$ -
11														
12		Total Common Material and Supplies		$ 32,121,838	$ -	$ 32,121,838			$ -	$ 32,121,838	$ 9,778,488	$ 2,796,445	$ 19,546,905	$ -
13		Allocation of Common Material and Supplies									30.44%	8.71%	60.85%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.3

Work Paper F-1.3
Accrual Revenue Bond Debt Service

WP F-1.3

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Revenue Bond Debt Service**											
2	Prior Lien	WP C-3.1.1	$ -	$ -	$ -	WP C-3.1.1	$ -	$ -	$ -	$ -	$ -	$ -
3	Subordinate Lien	WP C-3.1.1	10,948,038	-	10,948,038	WP C-3.1.1	4,358,119	15,306,156	191,769	5,021,915	10,092,472	-
4	Separate Lien	WP C-3.1.1	148,403,970	(17,695,376)	130,708,594	WP C-3.1.1	(2,957,383)	127,751,211	57,427,713	18,692,187	51,631,311	-
			159,352,008	(17,695,376)	141,656,632		1,400,736	143,057,367	57,619,483	23,714,101	61,723,783	-
									40.28%	16.58%	43.15%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.4

Work Paper F-1.4
Transportation Equipment FERC 392

WP F-1.4

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Transportation Equipment FERC 392**												
2	Transportation Equipment - GENERATION		$ 705,243		$ 705,243	Production		$ -	$ 705,243	705,243	-	-	-
3	Transportation Equipment - TRANSMISSION		2,963,659		2,963,659	Transmission		-	2,963,659	-	2,963,659	-	-
4	Transportation Equipment - DISTRIBUTION		9,703,070		9,703,070	Distribution		-	9,703,070	-	-	9,703,070	-
5	Transportation Equipment - CUSTOMER		-		-	Customer		-	-	-	-	-	-
6			$ 13,371,972	$ -	$ 13,371,972			$ -	$ 13,371,972	$ 705,243	$ 2,963,659	$ 9,703,070	$ -
7										5.27%	22.16%	72.56%	0.00%
8													
9	Transportation Equipment - Pro-rate Common		29,116,673		$ 29,116,673			$ -	$ 29,116,673	$ 1,535,625	$ 6,453,191	$ 21,127,857	$ -
10													
11	Total FERC 392		$ 42,488,645	$ -	$ 42,488,645			$ -	$ 42,488,645	$ 2,240,868	$ 9,416,850	$ 30,830,927	$ -
12	Allocation of FERC 392									5.27%	22.16%	72.56%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.5

Work Paper F-1.5
Communication Equipment Allocation

WP F-1.5

No.	FERC	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Communication Equipment FERC 397**													
2	397	Communication - Production	WP F-1.5.1	$ 30,093,993		$ 30,093,993	Production		$ -	$ 30,093,993	30,093,993	-	-	-
3	397	Communication - Transmission	WP F-1.5.1	3,045,590		3,045,590	Transmission		-	3,045,590	-	3,045,590	-	-
4	397	Communication - Distribution	WP F-1.5.1	33,773,559		33,773,559	Distribution		-	33,773,559	-	-	33,773,559	-
5	397	Communication - Customer	WP F-1.5.1	4,685,011		4,685,011	Customer		-	4,685,011	-	-	-	4,685,011
6				$ 71,598,153	$ -	$ 71,598,153			$ -	$ 71,598,153	$ 30,093,993	$ 3,045,590	$ 33,773,559	$ 4,685,011
7											42.03%	4.25%	47.17%	6.54%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.5.1

Work Paper F-1.5.1
Communication Equipment Allocation

WP F-1.5.1

No.	Location	Discription	Direct Assignment	FY 2021	Non-Electric Adjustment/Transfer	Total Electric	Allocation	Total	Production	Transmission	Distribution	Customer	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1													
2	TLCS	811 Barton Springs	Common	26,262		26,262	Prod	16,944,561	16,944,561				16,944,561
3	TLCS	Conversion Default	Common	282,840		282,840	Trans	1,693,517		1,693,517			1,693,517
4	CTMO	CTM Radio System	Dist	75,948		75,948	Dist	18,779,971			18,779,971		18,779,971
5	DPPP	Decker Power Plant	Prod	177,113		177,113	Customer	2,637,917				2,637,917	2,637,917
	DPPP	Decker Steel Yard	Prod	5,473		5,473		-					
6	SBDD	Distribution Common	Dist	164,598		164,598							
7	SBDD	Distribution Sub Inside	Dist	8,709		8,709	Total Direct Assignment	40,055,966	16,944,561	1,693,517	18,779,971	2,637,917	40,055,966
8	ECCS	Energy Control Center - C	Common	2,539,830		2,539,830			42.30%	4.23%	46.88%	6.59%	100.00%
9	ECCD	Energy Control Center - D	Dist	1,265,288		1,265,288							
10	FPPS	Fayette Power Plant	Prod	50,515		50,515	Pro-rate Dist/Tran			0	1		
11	KRMD	Kramer Service Center	Dist	1,422,910		1,422,910	D/T	257,704		21,317	236,387		257,704
12	SBDD	Back-up Control Center - D	Dist	39,939		39,939							
13	SBDD	Rosewood/Zaragoza bldg	Customer	21,950		21,950	Sub-total	40,313,670	16,944,561	1,714,833	19,016,358	2,637,917	40,313,670
14	ECCS	Rutherford Campus	Customer	2,615,967		2,615,967			42.03%	4.25%	47.17%	6.54%	100.00%
15	SHES	Sand Hill Energy Center	Prod	80,151		80,151							
16	STPP	South Texas Project	Prod	16,631,309		16,631,309	Pro-rate Common						
17	STED	St. Elmo Service Center	Dist	15,605		15,605	Common	31,284,484	13,149,432	1,330,757	14,757,201	2,047,094	31,284,484
18	SBCS	Substation Common	D/T	257,704		257,704							
19	SCCD	System Control Center - C	Dist	15,716,973		15,716,973	Total 397 Allocated	71,598,153	30,093,993	3,045,590	33,773,559	4,685,011	71,598,153
20	SCCD	System Control Facility - C	Dist	70,000		70,000							
21	TLCS	Taggables	Common	2,862,033		2,862,033			WP F-1.5	WP F-1.5	WP F-1.5	WP F-1.5	
22	TLCS	Town Lake Center	Common	74,595		74,595							
23	TLCS	E. Ben White	Common	25,416,829		25,416,829							
24	SBTT	Transmission Lines 138KV	Trans	353,454		353,454							
25	SBTT	Transmission Mass Property	Trans	1,860		1,860							
26	SBTT	Transmission Sub Inside	Trans	587,378		587,378							
27	SBTT	Transmission Sub Outside	Trans	91,579		91,579							
28	SBTT	Transmission Circuit	Trans	659,246		659,246							
29	WCSD	WCSD - 811 Bolm Road	Common	82,095		82,095							
30		Sub Total		71,598,153	-	71,598,153							
31													
32		District Chiller		155,535	already removed on WP B-3								
33													
34		Total		71,753,688									

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.6

Work Paper F-1.6
Square Footage Allocator

WP F.1.6

No.	Description	Reference	Useable Square Feet	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	**Useable Square Footage**										
2	Billing Services	WP F-1.6.1	12,195	Customer		-	12,195	-	-	-	12,195
3	Customer Service	WP F-1.6.1	38,579	Customer		-	38,579	-	-	-	38,579
4	Distribution	WP F-1.6.1	20,803	Distribution		-	20,803	-	-	20,803	-
5	Energy Services	WP F-1.6.1	107,798	Distribution		-	107,798	-	-	107,798	-
6	Metering	WP F-1.6.1	11,387	Distribution		-	11,387	-	-	11,387	-
7	Power Production & Generation	WP F-1.6.1	14,165	Production		-	14,165	14,165	-	-	-
8	Purchasing & SMBR	WP F-1.6.1	9,206	N-PLTxGPLT		-	9,206	3,106	1,681	4,049	370
9	Support Services	WP F-1.6.1	196,452	N-PLTxGPLT		-	196,452	66,287	35,868	86,404	7,892
10	Transmission	WP F-1.6.1	16,901	Transmission		-	16,901	-	16,901	-	-
11	Total		427,485			-	427,485	83,558	54,450	230,441	59,035
12								19.55%	12.74%	53.91%	13.81%

Austin Energy
Electric Cost of Service and Rate Design

Work Paper F-1.6.1
Useable Square Footage

WP F-1.6.1

No.	Description	Reference	Billing Services	Customer Service	Distribution	Energy Services	Metering	Power Production & Generation	Purchasing & SMBR	Support Services	Transmission	Useable Square Feet
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	**Useable Square Footage**											
2	RLC		-	-	-	-	7,213	-	-	-	-	7,213
3	Decker Power Plant		-	-	-	-	-	1,149	-	-	-	1,149
4	SandHIll		-	-	2,573	-	-	-	-	-	-	2,573
5	Holly Power Plant		-	-	-	-	-	790	-	-	-	790
6	Kramer Service Center		-	-	8,599	-	-	733	-	1,276	13,036	23,644
7	811 Barton Springs		-	-	-	-	-	-	-	-	-	-
8	St Elmo		-	-	9,631	-	-	-	-	498	652	10,782
9	Rosewood Zaragosa		-	820	-	-	-	-	-	-	-	820
10	N. Branch - Ohlen		-	4,463	-	-	-	-	-	-	-	4,463
11	TLC		-	-	-	-	-	-	-	-	-	-
12	SCC		2,894	-	-	93,875	3,015	-	352	39,120	3,213	142,469
13	EBW		-	-	-	-	-	-	-	-	-	-
14	Todd Ln		-	-	-	-	1,159	-	-	-	-	1,159
15	Justin Lane-Warehouse		-	-	-	-	-		-	77,000	-	77,000
16	Kramer Bldg D-Warehouse		-	-	-	-	-	-	-	30,245	-	30,245
17	St. Elmo-Warehouse		-	-	-	-	-	-	-	18,836	-	18,836
18	Head Quarters		9,301	33,296	-	13,923	-	11,492	8,854	29,476	-	106,341
19	Total		12,195	38,579	20,803	107,798	11,387	14,165	9,206	196,452	16,901	427,485

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.7

Work Paper F-1.7
Net Electric Plant In Service

WP F-1.7

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Net Electric Plant In Service**										
2	Original Cost										
3	Plant in Service Excluding General Plant	Schedule B-1	$ 5,724,645,735	$ (268,556,671)	$ 5,456,089,064	$ (393,736,759)	$ 5,062,352,305	$ 2,194,904,582	$ 699,723,947	$ 2,015,066,147	$ 152,657,629
4	General Plant Excluding Communications Equipment	Schedule B-2	590,814,306	(848,592)	589,965,715	(560,934)	589,404,780	112,022,219	80,327,185	323,714,744	73,340,632
5	Communications Equipment (FERC 397)	Schedule B-3	76,896,144	(155,535)	76,740,609	(462,888)	76,277,721	32,060,900	3,244,646	35,980,958	4,991,217
6	Total Original Cost of Plant in Service		$ 6,392,356,185	$ (269,560,797)	$ 6,122,795,388	$ (394,760,581)	$ 5,728,034,807	$ 2,338,987,702	$ 783,295,778	$ 2,374,761,849	$ 230,989,478
7											
8	Accumulated Depreciation										
9	Plant in Service Excluding General Plant	Schedule B-5	$ 3,329,010,800	$ (101,080,423)	$ 3,227,930,377	$ (254,837,250)	$ 2,973,093,127	$ 1,489,943,777	$ 318,266,435	$ 1,096,158,467	$ 68,724,448
10	General Plant Excluding Communications Equipment	Schedule B-5	296,561,758	(505,518)	296,056,240	(46,195)	296,010,045	56,977,090	41,020,041	162,305,377	35,707,537
11	Communications Equipment (FERC 397)	Schedule B-5	75,948,211	(132,631)	75,815,580	(38,120)	75,777,460	31,850,631	3,223,366	35,744,980	4,958,483
12	Total Accumulated Depreciation of Plant in Service		$ 3,701,520,769	$ (101,718,571)	$ 3,599,802,197	$ (254,921,565)	$ 3,344,880,632	$ 1,578,771,498	$ 362,509,842	$ 1,294,208,824	$ 109,390,468
13											
14	Net Plant in Service										
15	Plant in Service Excluding General Plant		$ 2,395,634,935	$ (167,476,248)	$ 2,228,158,687	$ (138,899,509)	$ 2,089,259,178	$ 704,960,805	$ 381,457,512	$ 918,907,681	$ 83,933,181
16	General Plant Excluding Communications Equipment		294,252,549	(343,074)	293,909,475	(514,740)	293,394,735	55,045,130	39,307,144	161,409,366	37,633,095
17	Communications Equipment (FERC 397)		947,933	(22,904)	925,029	(424,767)	500,262	210,269	21,280	235,978	32,735
18	Total Net Plant in Service		$ 2,690,835,416	$ (167,842,225)	$ 2,522,993,191	$ (139,839,016)	$ 2,383,154,175	$ 760,216,204	$ 420,785,935	$ 1,080,553,025	$ 121,599,010
19											
20											
21	Net Plant Allocations										
22	Net Plant in Service Excluding General Plant							33.7%	18.3%	44.0%	4.0%
23	Net General Plant							18.8%	13.4%	55.0%	12.8%
24	Total Net Plant in Service							31.9%	17.7%	45.3%	5.1%
25											
26	Gross Plant Allocations										
27	Gross Plant in Service Excluding General Plant							43.4%	13.8%	39.8%	3.0%
28	Gross General Plant							21.6%	12.6%	54.0%	11.8%
29	Total Gross Plant in Service							40.8%	13.7%	41.5%	4.0%
30											
31	Net Plant Excluding Transmission & General Plant										
32	Net Plant in Service Excluding General Plant		2,395,634,935	(167,476,248)	$ 2,228,158,687	(138,899,509)	$ 2,089,259,178	704,960,805	381,457,512	918,907,681	83,933,181
33	Less Transmission Plant						(381,457,512)		(381,457,512)		
34											
35	Net Plant in Service Excluding Transmission & General Plant						1,707,801,666	704,960,805	-	918,907,681	83,933,181
36								41.3%	0.0%	53.8%	4.9%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.8

Work Paper F-1.8
All Risk Insurance

WP F-1.8

No.	Description		Reference	Estimated Property Value	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**All Risk Insurance**													
2	Decker Creek Power Plant	Decker Ck Rd	Power Plant	469,922,256	-	469,922,256	Production		-	469,922,256	469,922,256	-	-	-
3	Holly Street Station	2400 Holly St	Power Plant	1,141,197	-	1,141,197	Production		-	1,141,197	1,141,197	-	-	-
4	Sandhill Power Plant	1101 Fallwell Lane, Del Valle, TX 78617	Power Plant	578,724,696	-	578,724,696	Production		-	578,724,696	578,724,696	-	-	-
5	Nacogdoches Bio Mass Plant		Power Plant	533,678,681	-	533,678,681	Production		-	533,678,681	533,678,681	-	-	-
6	Kramer Lane Service Center	2412 Kramer Ln	Buildings	18,162,350	-	18,162,350	SQFT		-	18,162,350	4,992,500	2,011,440	10,237,454	920,957
7	St. Elmo Service Center	4411 Meindarus	Buildings	12,108,234	-	12,108,234	SQFT		-	12,108,234	3,328,333	1,340,960	6,824,969	613,971
8	Dell Children's Hospital	4901 Lancaster Dr	Chiller Plant	34,246,734	(34,246,734)	-			-	-	-	-	-	-
9	District Cooling Center #1 (Hobby Building)	300 San Antonio	Chiller Plant	18,960,332	(18,960,332)	-			-	-	-	-	-	-
10	District Cooling Center #2	410 Sabine	Chiller Plant	70,797,503	(70,797,503)	-			-	-	-	-	-	-
11	District Cooling Plant #4	500 Cesar Chavez	Chiller Plant	17,250,000	(17,250,000)	-								
12	Domain Chiller Plant	Braker Lane	Chiller Plant	55,291,986	(55,291,986)	-			-	-	-	-	-	-
13	Backup Control Center	Decker Creek Rd.	Monitor Station	22,400,232	-	22,400,232	SQFT		-	22,400,232	6,157,417	2,480,776	12,626,193	1,135,847
14	Back up Control Center	301West Ave	Monitor Station	-	-	-	SQFT		-	-	-	-	-	-
15	AMD Distribution Substation	5204 E Ben White	Substation	2,157,335	-	2,157,335	Transmission		-	2,157,335	-	2,157,335	-	-
16	Angus Valley Distribution Substation	6509 Yaupon Drive	Substation	5,430,127	-	5,430,127	Distribution		-	5,430,127	-	-	5,430,127	-
17	Austin Dam Distribution Substation	3617 Lake Austin Blvd	Substation	5,354,319	-	5,354,319	Distribution		-	5,354,319	-	-	5,354,319	-
18	Austrop Transmission Substation	Black & Manor Rd	Substation	19,247,643	-	19,247,643	Transmission		-	19,247,643	-	19,247,643	-	-
19	Ashton Woods	4122 1/2 W Howard Ln Austin TX	Substation	2,448,044	-	2,448,044	Distribution			2,448,044	-	-	2,448,044	-
19	Balcones Substation	3300 Braker Lane	Substation	3,934,766	-	3,934,766	Distribution		-	3,934,766	-	-	3,934,766	-
20	Barton Distribution Substation	2002 Loop 360	Substation	10,377,850	-	10,377,850	Distribution		-	10,377,850	-	-	10,377,850	-
21	Bee Creek Distribution Substation	3602 Red Bud Tl	Substation	7,519,125	-	7,519,125	Distribution		-	7,519,125	-	-	7,519,125	-
22	Bergstrom Distribution Substation	1800 Bastrop Hwy	Substation	6,018,584	-	6,018,584	Distribution		-	6,018,584	-	-	6,018,584	-
23	Ed Bluestein Distribution Substation	3501 Ed Bluestein	Substation	10,744,245	-	10,744,245	Distribution		-	10,744,245	-	-	10,744,245	-
24	Brackenridge Distrib Substation	1300 IH 35	Substation	8,300,497	-	8,300,497	Distribution		-	8,300,497	-	-	8,300,497	-
25	Brodie Lane Substation	9612 Brodie Lane	Substation	7,292,111	-	7,292,111	Distribution		-	7,292,111	-	-	7,292,111	-
26	Bullick Hollow	6800 N FM 620	Substation	5,329,150	-	5,329,150	Distribution		-	5,329,150	-	-	5,329,150	-
27	Burleson Trans Distrib Substation	3700 Todd Lane	Substation	9,137,693	-	9,137,693	Distribution		-	9,137,693	-	-	9,137,693	-
28	Cameron Distribution Substation	1312 Rutherford Ln	Substation	9,375,795	-	9,375,795	Distribution		-	9,375,795	-	-	9,375,795	-
29	Cardinal Ln Distribution Substation	818 Cardinal Ln	Substation	10,447,491	-	10,447,491	Distribution		-	10,447,491	-	-	10,447,491	-
30	Carson Ck Distribution Substation	3310 McCall Ln	Substation	8,081,529	-	8,081,529	Distribution		-	8,081,529	-	-	8,081,529	-
31	Central Austin Substation	909 W. 45th	Substation	5,939,931	-	5,939,931	Distribution		-	5,939,931	-	-	5,939,931	-
32	Commons Ford Distrib Substation	115 River Hills Rd	Substation	7,579,750	-	7,579,750	Distribution		-	7,579,750	-	-	7,579,750	-
33	Daffin Gin Distribution Substation	8317 Decker Ln	Substation	5,236,970	-	5,236,970	Distribution		-	5,236,970	-	-	5,236,970	-
34	Decker Plant Trans Substation	8003 Decker Ln	Substation	9,375,741	-	9,375,741	Transmission		-	9,375,741	-	9,375,741	-	-
35	Dessau Substation	3200 E. Yeager Lane	Substation	21,484,425	-	21,484,425	Distribution		-	21,484,425	-	-	21,484,425	-
36	Dunlap	8413 Taylor Lane	Substation	15,792,564	-	15,792,564	Transmission		-	15,792,564	-	15,792,564	-	-
37	Elroy Substation	8111 Circuit of the Americas, 78617	Substation	2,317,927	-	2,317,927	Distribution		-	2,317,927	-	-	2,317,927	-
38	Fiesta Substation	3909 N. IH35	Substation	16,744,517	-	16,744,517	Distribution		-	16,744,517	-	-	16,744,517	-
39	Fiskville Distribution Substation	9800 Mid Fiskville	Substation	6,108,238	-	6,108,238	Distribution		-	6,108,238	-	-	6,108,238	-
40	Garfield Transmission Substation	Elm Ridge Road	Substation	17,755,050	-	17,755,050	Transmission		-	17,755,050	-	17,755,050	-	-
41	Grove Distribution Substation	2706 Montopolis	Substation	7,653,184	-	7,653,184	Distribution		-	7,653,184	-	-	7,653,184	-
42	Hamilton Distribution Substation	4603 Hamilton Road	Substation	11,004,844	-	11,004,844	Distribution		-	11,004,844	-	-	11,004,844	-
43	Harris Distribution Substation	302 E. 24th	Substation	11,682,263	-	11,682,263	Distribution		-	11,682,263	-	-	11,682,263	-
44	Hi-Cross Distribution Substation	6714 Bluff Springs	Substation	10,923,345	-	10,923,345	Distribution		-	10,923,345	-	-	10,923,345	-
45	Hidden Valley Substation	4501 N. FM620, Bldg G	Substation	5,998,582	-	5,998,582	Distribution		-	5,998,582	-	-	5,998,582	-
46	Holly Plant Trans Substation	2401 Holly St	Substation	3,419,946	-	3,419,946	Transmission		-	3,419,946	-	3,419,946	-	-
47	Holman Transmission Substation	10269 FM 1383, La Grange, TX 78945	Substation	2,255,767	-	2,255,767	Transmission		-	2,255,767	-	2,255,767	-	-
48	Howard Lane Distribution	2305 Gardenia St.	Substation	5,686,701	-	5,686,701	Distribution		-	5,686,701	-	-	5,686,701	-
49	Jett Distribution Substation	6622 Vaught Ranch Rd	Substation	5,144,556	-	5,144,556	Distribution		-	5,144,556	-	-	5,144,556	-
50	Jollyville Distribution Substation	13175 Rutledge Spur	Substation	7,700,470	-	7,700,470	Distribution		-	7,700,470	-	-	7,700,470	-
51	Justin Distribution Substation	7520 North Lamar	Substation	5,588,341	-	5,588,341	Distribution		-	5,588,341	-	-	5,588,341	-
52	Kingsbery Trans Distrib Substation	5001 Alf Ave.	Substation	9,784,229	-	9,784,229	Distribution		-	9,784,229	-	-	9,784,229	-
53	Koenig Lane Distrib Substation	905 W Koenig Ln	Substation	5,790,661	-	5,790,661	Distribution		-	5,790,661	-	-	5,790,661	-
54	Lakeshore Distrib Substation	3106 West Lake Dr	Substation	5,453,049	-	5,453,049	Distribution		-	5,453,049	-	-	5,453,049	-
55	Lakeway Distribution Substation	15310 Kollmeyer Dr	Substation	4,814,139	-	4,814,139	Distribution		-	4,814,139	-	-	4,814,139	-
56	Lost Pines	Highway 21, Bastrop	Substation	4,147,258	-	4,147,258	Transmission		-	4,147,258	-	4,147,258	-	-
57	Lytton Springs Trans Substation	Caldwell Co. Rd. 177	Substation	16,244,808	-	16,244,808	Transmission		-	16,244,808	-	16,244,808	-	-
58	Magnesium Distrib Substation	8914 Research	Substation	8,008,143	-	8,008,143	Distribution		-	8,008,143	-	-	8,008,143	-
59	McNeil Trans Distrib Substation	11900 Knollpark Dr	Substation	14,514,957	-	14,514,957	Distribution		-	14,514,957	-	-	14,514,957	-
60	Met Center	7315 Metro Center	Substation	3,972,145	-	3,972,145	Distribution		-	3,972,145	-	-	3,972,145	-
61	Mueller Substation	4307 Manor Rd	Substation	5,409,487	-	5,409,487	Distribution		-	5,409,487	-	-	5,409,487	-
62	Northland Trans Distrib Substation	3101 Northland	Substation	13,705,683	-	13,705,683	Distribution		-	13,705,683	-	-	13,705,683	-
63	Northwest Substation	8400 W. Parmer lane	Substation	5,459,499	-	5,459,499	Distribution		-	5,459,499	-	-	5,459,499	-
64	Oakhill Distribution Substation	5915 McCarty Ln	Substation	7,946,692	-	7,946,692	Distribution		-	7,946,692	-	-	7,946,692	-
65	Onion Ck Distribution Substation	12705 Fallwell Ln	Substation	3,859,766	-	3,859,766	Distribution		-	3,859,766	-	-	3,859,766	-
66	Patton Ln Distribution Substation	6501 W Wm Cannon	Substation	9,779,013	-	9,779,013	Distribution		-	9,779,013	-	-	9,779,013	-
67	Pedernales Ln Distrib Substation	2401 Holly St	Substation	27,754,417	-	27,754,417	Distribution		-	27,754,417	-	-	27,754,417	-
68	Pilot Knob Trans Substation	9908 FM 812	Substation	2,273,237	-	2,273,237	Transmission		-	2,273,237	-	2,273,237	-	-
69	Riverplace Distrib Substation	10712 FM 2222	Substation	7,498,537	-	7,498,537	Distribution		-	7,498,537	-	-	7,498,537	-
70	Salem Walk Distrib Substation	5300 Salem Hills Dr	Substation	8,024,380	-	8,024,380	Distribution		-	8,024,380	-	-	8,024,380	-
71	Sandhill Substation	13005 Fallwell Ln.	Substation	7,982,133	-	7,982,133	Transmission		-	7,982,133	-	7,982,133	-	-
72	Seaholm Plant Distrib Substation	800 W Cesar Chavez	Substation	18,630,565	-	18,630,565	Distribution		-	18,630,565	-	-	18,630,565	-
73	Slaughter Ln Distrib Substation	1111 Slaughter Ln	Substation	7,835,884	-	7,835,884	Distribution		-	7,835,884	-	-	7,835,884	-
74	Sprinkle Distribution Substation	10600 Cameron Rd	Substation	5,888,911	-	5,888,911	Distribution		-	5,888,911	-	-	5,888,911	-
75	Steck Distribution Substation	3419 Steck Ave	Substation	7,777,508	-	7,777,508	Distribution		-	7,777,508	-	-	7,777,508	-
76	Stoney Ridge Substation	7007 1/2 Heine Farm Rd	Substation	4,094,170	-	4,094,170	Distribution		-	4,094,170	-	-	4,094,170	-
77	Summit Distrib Substation	11300 Burnet Rd.	Substation	12,288,225	-	12,288,225	Distribution		-	12,288,225	-	-	12,288,225	-
78	Tech Ridge	905 W. Howard Lane	Substation	7,391,180	-	7,391,180	Distribution		-	7,391,180	-	-	7,391,180	-
79	Trading Post	14500 Highway 71 West	Substation	7,710,979	-	7,710,979	Distribution		-	7,710,979	-	-	7,710,979	-
80	Vega Substation	6501 W. William Cannon	Substation	3,234,674	-	3,234,674	Distribution		-	3,234,674	-	-	3,234,674	-
81	Walnut Ck Distrib Substation	7401 FM 969	Substation	6,087,438	-	6,087,438	Distribution		-	6,087,438	-	-	6,087,438	-

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.8

Work Paper F-1.8
All Risk Insurance

WP F-1.8

No.	Description		Reference	Estimated Property Value	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
82	Warren Distribution Substation	2100 W 35th	Substation	7,893,977	-	7,893,977	Distribution		-	7,893,977	-	-	7,893,977	-
83	Weber Solar Switchyard	18580 FM 969	Switchyard	1,337,885	-	1,337,885	Transmission		-	1,337,885	-	1,337,885	-	-
84	Wells Branch Substation	14608 1/2 Single Trace	Substation	4,635,106	-	4,635,106	Distribution		-	4,635,106	-	-	4,635,106	-
85	Wheless Ln Distrib Substation	2100 Wheless Ln	Substation	7,205,382	-	7,205,382	Distribution		-	7,205,382	-	-	7,205,382	-
86	Williamson Distrib Substation	6505 McNeil Dr.	Substation	10,233,516	-	10,233,516	Distribution		-	10,233,516	-	-	10,233,516	-
87	Winchester Substation	3234FM 448, LaGrange, TX	Substation	5,783,440	-	5,783,440	Distribution		-	5,783,440	-	-	5,783,440	-
88	District Cooling Plant #3 (Cresant)	812 W. Second Street	Chiller Plant	49,202,146	(49,202,146)	-			-	-	-	-	-	-
89	Kingsbery ESS	5001 ½ Alf Ave.	Energy Storage System	3,068,000	-	3,068,000	Production		-	3,068,000	3,068,000	-	-	-
90	Mueller ESS	3412 Zach Scott Street	Energy Storage System	3,858,400	-	3,858,400	Production		-	3,858,400	3,858,400	-	-	-
91	ACC Highland Chiller Plant	6018 Wilhelmina Delco Dr.	Chiller Plant	31,951,806	(31,951,806)	-			-	-	-	-	-	-
92	Town Lake Center	721 Barton Springs	General Plant	-	-	-	SQFT		-	-	-	-	-	-
93	Town Lake Center Parking Garage	721 Barton Springs	General Plant	-	-	-	SQFT		-	-	-	-	-	-
94	811 Barton Springs	811 Barton Springs	General Plant		-	-	SQFT		-	-	-	-	-	-
95	AE System Control Bldg	2500 Montopolis Drive	System Control Bld	$83,259,213	-	83,259,213	SQFT		-	83,259,213	22,886,444	9,220,774	46,930,178	4,221,818
96	Customer Care Services	5202 East Ben White Blvd	General Plant	$1,620,000	-	1,620,000	Customer		-	1,620,000	-	-	-	1,620,000
97	Customer Care Services - Payment Center South	1901 W. William Cannon	General Plant	$50,000	-	50,000	Customer		-	50,000	-	-	-	50,000
98	311 Call Center	1520 Rutherford Ln, Bldg. 4	General Plant	$475,000	-	475,000	Customer		-	475,000	-	-	-	475,000
99	Rosewood Payment Center	2800 Webberville Rd	General Plant	$50,000	-	50,000	Customer		-	50,000	-	-	-	50,000
100	North Branch Payment Center	8716 Research Blvd	General Plant	$50,000	-	50,000	Customer		-	50,000	-	-	-	50,000
101	Rutherford Ln Campus Revenue Measurement & Control	1520 Rutherford Lane, Building 1, 2nd Floor, Suite 200	General Plant	$205,000	-	205,000	SQFT		-	205,000	56,351	22,703	115,551	10,395
102	Todd Lane - Meter test lab and warehouse facility	4122 Todd Ln, Austin	General Plant	$6,500,000	-	6,500,000	Distribution		-	6,500,000	-	-	6,500,000	-
103	Headquarters	4815 Mueller Boulevard	General Plant	$100,723,057	-	100,723,057	SQFT		-	100,723,057	27,686,937	11,154,856	56,773,909	5,107,356
104	Headquarters - Garage	4815 Mueller Boulevard	General Plant	$9,498,542	-	9,498,542	SQFT		-	9,498,542	2,610,976	1,051,943	5,353,981	481,642
105	Total			$ 2,730,235,856	$ (277,700,508)	$ 2,452,535,348			$ -	$ 2,452,535,348	$ 1,658,112,188	$ 129,272,818	$ 650,413,358	$ 14,736,985
106	**Insurance Allocation**										67.61%	5.27%	26.52%	0.60%
107														
108	**Non-Electric Portion of All Risk Insurance**													
109	Non-Electric Portion			$ 277,700,508										
110	Total Insurance			$ 2,730,235,856										
111	Non-Electric Proportional Share			10.17%										

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.9

Work Paper F-1.9
O&M Allocators

WP F-1.9

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Total O&M, Excluding Commodity Fuel, Purchased Power and A&G**										
2	Total O&M Excluding A&G	Schedule D-1	$ 766,211,067	$ (78,590)	$ 766,132,477	$ (14,954,542)	$ 751,177,935	$ 441,148,830	$ 168,293,778	$ 86,264,830	$ 55,470,497
3	Less: Commodity Fuel and Purchased Power										
4	Recoverable 501	WP B-9.5	(482,593,411)	-	(482,593,411)	270,731,344	(211,862,067)	(211,862,067)	-	-	-
5	Recoverable 518	WP B-9.5	(19,403,717)	-	(19,403,717)	-	(19,403,717)	(19,403,717)	-	-	-
6	Recoverable 547	WP B-9.5	-	-	-	(270,731,344)	(270,731,344)	(270,731,344)	-	-	-
7	Recoverable 555	WP B-9.5	(212,097,897)	-	(212,097,897)	-	(212,097,897)	(212,097,897)	-	-	-
8	Recoverable 556	WP B-9.5	441,250,248	-	441,250,248	-	441,250,248	441,250,248	-	-	-
9	Nacogdoches O&M costs recoverable in PS	WP D-1.2.3	(13,420,509)		(13,420,509)	-	(13,420,509)	(13,420,509)	-	-	-
10			$ 479,945,780	$ (78,590)	$ 479,867,190	$ (14,954,542)	$ 464,912,649	$ 154,883,544	$ 168,293,778	$ 86,264,830	$ 55,470,497
11								33.31%	36.20%	18.56%	11.93%
12											
13	**Total O&M, Including A&G but Excluding Commodity Fuel and Purchased Power**										
14	Total O&M Excluding A&G	Schedule D-1	$ 766,211,067	$ (78,590)	$ 766,132,477	$ (14,954,542)	$ 751,177,935	$ 441,148,830	$ 168,293,778	$ 86,264,830	$ 55,470,497
15	Total A&G	Schedule D-2	272,051,843	(750,477)	271,301,366	(37,861,500)	233,439,866	70,655,568	21,907,104	62,212,748	78,664,446
16	Less: Commodity Fuel and Purchased Power										
17	Recoverable 501	WP B-9.5	(482,593,411)	-	(482,593,411)	270,731,344	(211,862,067)	(211,862,067)	-	-	-
18	Recoverable 518	WP B-9.5	(19,403,717)	-	(19,403,717)	-	(19,403,717)	(19,403,717)	-	-	-
19	Recoverable 547	WP B-9.5	-	-	-	(270,731,344)	(270,731,344)	(270,731,344)	-	-	-
20	Recoverable 555	WP B-9.5	(212,097,897)	-	(212,097,897)	-	(212,097,897)	(212,097,897)	-	-	-
21	Recoverable 556	WP B-9.5	441,250,248	-	441,250,248	-	441,250,248	441,250,248	-	-	-
22	Nacogdoches O&M costs recoverable in PS	WP D-1.2.3	(13,420,509)		(13,420,509)	-	(13,420,509)	(13,420,509)	-	-	-
23			$ 751,997,624	$ (829,067)	$ 751,168,557	$ (52,816,042)	$ 698,352,515	$ 225,539,113	$ 190,200,881	$ 148,477,578	$ 134,134,942
24								32.30%	27.24%	21.26%	19.21%
25											
26	**Total O&M, Including A&G but Excluding Commodity Fuel and Purchased Power and Less Other Revenue (including Wholesale Transmission)**										
27	Total O&M, Incl A&G, Excl Commodity Fuel and Pur	Line 23	$ 751,997,624	$ (829,067)	$ 751,168,557	$ (52,816,042)	$ 698,352,515	$ 225,539,113	$ 190,200,881	$ 148,477,578	$ 134,134,942
28	Other Non-Rate Revenue	Schedule E-5	(171,511,285)	29,890,394	(141,620,891)	(2,814,513)	(144,435,404)	(4,856,163)	(126,768,935)	(8,617,291)	(4,193,014)
			580,486,339	29,061,327	609,547,666	(55,630,555)	553,917,110	220,682,949	63,431,946	139,860,287	129,941,928
								39.84%	11.45%	25.25%	23.46%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.10

Work Paper F-1.10
Electric Labor, Excluding Transmission, Administrative and General Labor

WP F-1.10

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Electric Labor, Excluding Transmission, Administrative and General Labor**										
2	Total Electric Labor	WP D-3	$ 240,702,303	$ -	$ 240,702,303	$ (55,636,585)	$ 185,065,718	$ 36,502,324	$ 18,258,736	$ 55,515,761	$ 74,788,898
3	Less:										
4	Transmission Labor	WP D-3	(12,234,970)	-	(12,234,970)	2,828,024	(9,406,946)	-	(9,406,946)	-	-
5	A&G Labor	WP D-3	(116,691,756)	-	(116,691,756)	26,972,450	(89,719,306)	(17,696,224)	(8,851,790)	(26,913,870)	(36,257,422)
6			$ 111,775,578	$ -	$ 111,775,578	$ (25,836,111)	$ 85,939,466	$ 18,806,100	$ -	$ 28,601,891	$ 38,531,476
7								21.88%	0.00%	33.28%	44.84%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.11

Work Paper F-1.11
Revenue Allocators

WP F-1.11

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Gross Revenue Requirement, Excluding General Fund Transfer**										
2	Total O&M	Schedule A	$ 1,038,262,910	$ (829,067)	$ 1,037,433,843	$ (52,816,042)	$ 984,617,801	$ 511,804,399	$ 190,200,881	$ 148,477,578	$ 134,134,942
3	Reallocate FERC 565 per TCOS Rules	Schedule D-1							(152,705,643)	152,705,643	
4	Less: Recoverable Power Supply	Schedule A	(272,844,778)	-	(272,844,778)	-	(272,844,778)	(272,844,778)	-	-	-
5	Less: Nacogdoches O&M costs recoverable in PSA	Schedule A	(13,420,509)	-	(13,420,509)	-	(13,420,509)	(13,420,509)	-	-	-
6	Depreciation & Amortization of CIAC	Schedule A	268,470,823	(9,961,371)	258,509,452	(111,743,752)	146,765,700	48,755,043	21,899,841	64,550,916	11,559,900
7	Other Expenses	Schedule A	35,190,425	(18,713,593)	16,476,832	(7,554,037)	8,922,794	1,323,457	-	2,110,279	5,489,058
8	Total Expenses (before Return)		**$ 1,055,658,872**	**$ (29,504,031)**	**$ 1,026,154,841**	**$ (172,113,832)**	**$ 854,041,009**	**$ 275,617,613**	**$ 59,395,079**	**$ 367,844,417**	**$ 151,183,900**
9											
10	Return Less GFT										
11	Debt Service	Schedule C-3	$ 159,561,089	$ (17,842,507)	$ 141,718,582	$ 1,396,488	$ 143,115,070	$ 57,619,483	$ 23,754,546	$ 61,741,042	$ -
12	Non-Nuclear Decommissioning	Schedule C-3	8,000,000	-	8,000,000	-	8,000,000	8,000,000	-	-	-
13	Internally Generated Funds for Construction	Schedule C-3	198,693,044	(12,258,563)	186,434,481	(66,616,839)	119,817,642	11,028,856	22,828,153	79,940,319	6,020,314
14	Sub-Total		$ 366,254,133	$ (30,101,070)	$ 336,153,062	$ (65,220,350)	$ 270,932,712	$ 76,648,338	$ 46,582,699	$ 141,681,360	$ 6,020,314
15	Less:										
16	Depreciation & Amortization of CIAC	Schedule C-3	$ (268,470,823)	$ 9,961,371	$ (258,509,452)	$ 111,743,752	$ (146,765,700)	$ (48,755,043)	$ (21,899,841)	$ (64,550,916)	$ (11,559,900)
17	Interest and Dividend Income	Schedule C-3	(2,966,885)	-	(2,966,885)	(1,303,431)	(4,270,316)	(1,738,965)	(1,015,085)	(1,234,220)	(282,045)
18	Contribution in Aid of Construction (CIAC)	Schedule C-3	(41,398,937)	-	(41,398,937)	(2,229,044)	(43,627,981)	(638,352)	(31,769)	(42,957,860)	-
19	Sub-Total		$ (312,836,645)	$ 9,961,371	$ (302,875,274)	$ 108,211,278	$ (194,663,996)	$ (51,132,360)	$ (22,946,695)	$ (108,742,996)	$ (11,841,945)
20											
21	Cash Flow Return Requested	Line 14 + 19	**$ 53,417,488**	**$ (20,139,700)**	**$ 33,277,788**	**$ 42,990,927**	**$ 76,268,716**	**$ 25,515,978**	**$ 23,636,004**	**$ 32,938,364**	**$ (5,821,631)**
22											
23	Revenue Requirement (before non-rate revenue)	Line 8 + 21	**$ 1,109,076,360**	**$ (49,643,731)**	**$ 1,059,432,629**	**$ (129,122,904)**	**$ 930,309,725**	**$ 301,133,591**	**$ 83,031,083**	**$ 400,782,781**	**$ 145,362,269**
24							100.00%	32.37%	8.93%	43.08%	15.63%
25	**Net Revenue Requirement, Excluding Wholesale Transmission and Recoverable Power Supply**										
26	Less: Other Non-Rate Revenue	Schedule E-5	(171,511,285)	29,890,394	(141,620,891)	(2,814,513)	(144,435,404)	(4,856,163)	(126,768,935)	(8,617,291)	(4,193,014)
27	Reallocate FERC 565 per TCOS Rules	Schedule E-5							32,938,480	(32,938,480)	
28	Plus: General Fund Transfer	Schedule C-3	114,000,000	-	114,000,000	7,000,000	121,000,000	39,166,703	10,799,372	52,127,496	18,906,429
29	Sub-Total		$ (57,511,285)	$ 29,890,394	$ (27,620,891)	$ 4,185,487	$ (23,435,404)	$ 34,310,539	$ (83,031,083)	$ 10,571,725	$ 14,713,415
30											
31	Total	Line 23 + 29	$ 1,051,565,075	$ (19,753,337)	$ 1,031,811,738	$ (124,937,417)	$ 906,874,320	$ 335,444,131	$ -	$ 411,354,506	$ 160,075,684
32							100.00%	36.99%	0.00%	45.36%	17.65%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.12

Work Paper F-1.12
Substation Material and Supplies

WP F-1.12

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Normalized Allocation to Transmission	Normalized Allocation to Distribution	Normalized Allocation to Customer
			(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Substation Material and Supplies**												
2	Transmission	WP B-8-.1	$ 1,597,981		$ 1,597,981	Transmission	WP B-8	$ -	$ 1,597,981	-	1,597,981	-	-
3	Distribution	WP B-8-.1	$ 11,169,750		11,169,750	Distribution	WP B-8	-	11,169,750	-	-	11,169,750	-
4	Sub-Total		$ 12,767,732	$ -	$ 12,767,732			$ -	$ 12,767,732	$ -	$ 1,597,981	$ 11,169,750	$ -
5										0.00%	12.52%	87.48%	0.00%
6													
7	Substation - Common	WP B-8-.1	$ 6,870,100		$ 6,870,100		WP B-8	$ -	$ 6,870,100	$ -	$ 859,847	$ 6,010,254	$ -
8													
9	Total Substation Material and Supplies		$ 19,637,832	$ -	$ 19,637,832			$ -	$ 19,637,832	$ -	$ 2,457,828	$ 17,180,004	$ -
10	Allocation of Substation Material and Supplies									0.00%	12.52%	87.48%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.13

Work Paper F-1.13
Commercial Paper

WP F-1.13

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Allocator	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(E)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Outstanding Principal Balance of Commercial Paper**													
2		Non-Electric	WP C-3.1.2	$ 10,400,000	$ (10,400,000)	$ -			$ -	$ -	-	-	-	-
3		Production	WP C-3.1.2	-	-	-	Production		-	-	-	-	-	-
4		Transmission	WP C-3.1.2	46,400,000	-	46,400,000	Transmission		-	46,400,000	-	46,400,000	-	-
5		Distribution	WP C-3.1.2	19,800,000	-	19,800,000	Distribution		-	19,800,000	-	-	19,800,000	-
6		Customer	WP C-3.1.2	-	-	-	Customer		-	-	-	-	-	-
7														
8				76,600,000	(10,400,000)	66,200,000			-	66,200,000	-	46,400,000	19,800,000	-
9											0%	70%	30%	0%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.14

Work Paper F-1.14
Build America Bonds - Interest Income
Direct allocation based on use of proceeds

WP F-1.14

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Interest Income**												
2		Build America Bonds	WP C-3.4	$ (1,776,987)	$ -	$ (1,776,987)		$ -	$ (1,776,987)	(899,333)	(137,894)	(739,760)	-
3				(1,776,987)	-	(1,776,987)		-	(1,776,987)	(899,333)	(137,894)	(739,760)	-
4									100.0%	50.6%	7.8%	41.6%	0.0%

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-2
Classification Factors (Production)

Schedule F-2

No.	Name	Description	Reference	Demand Related	Energy Related	Customer Related	Lighting Related	Other Related	Adder	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(S)
1	Demand	Direct Assignment to Demand		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
2	Energy	Direct Assignment to Energy		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	Customer	Direct Assignment to Customer		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
4	Lighting	Direct Assignment to Lighting		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
5	Other	Direct Assignment to Other		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
6	FERC 556 Non-Recoverable	Direct Assignment to Regulatory (ERCOT Admin) and Remainder to Demand Related		23.70%	0.00%	0.00%	0.00%	76.30%	0.00%	100.00%
7	Adder	Direct Assignment to Adder		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
8	FERC 408	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
9	FERC 500	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	66.97%	33.03%	0.00%	0.00%	0.00%	0.00%	100.00%
10	FERC 502	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	90.72%	9.28%	0.00%	0.00%	0.00%	0.00%	100.00%
11	FERC 505	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	34.39%	65.61%	0.00%	0.00%	0.00%	0.00%	100.00%
12	FERC 506	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	77.84%	22.16%	0.00%	0.00%	0.00%	0.00%	100.00%
13	FERC 507	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
14	FERC 510	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	92.17%	7.83%	0.00%	0.00%	0.00%	0.00%	100.00%
15	FERC 511	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	32.91%	67.09%	0.00%	0.00%	0.00%	0.00%	100.00%
16	FERC 513	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	76.43%	23.57%	0.00%	0.00%	0.00%	0.00%	100.00%
17	FERC 514	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	90.10%	9.90%	0.00%	0.00%	0.00%	0.00%	100.00%
18	FERC 552	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	FERC 922	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	99.00%	1.00%	0.00%	0.00%	0.00%	0.00%	100.00%
20	FERC 925	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	96.69%	3.31%	0.00%	0.00%	0.00%	0.00%	100.00%
21	FERC 926	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	95.52%	4.48%	0.00%	0.00%	0.00%	0.00%	100.00%
22	FERC 935	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	99.38%	0.62%	0.00%	0.00%	0.00%	0.00%	100.00%
23	Prod Debt	Separate Nacogdoches O&M from all other demand related costs	WP C-3.1.1	25.43%	74.57%	0.00%	0.00%	0.00%	0.00%	100.00%
24	FERC 512	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3	94.22%	5.78%	0.00%	0.00%	0.00%	0.00%	100.00%
25	FERC 501 Non-Recoverable	Separate Nacogdoches O&M from all other demand related costs	WP D-1.2.3 / D-1	73.39%	26.61%	0.00%	0.00%	0.00%	0.00%	100.00%

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-3

Schedule F-3
Classification Factors (Transmission)

Schedule F-3

No.	Name	Description	Reference	Demand Related			Total
				Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)
1	DEPN-TPLT	Total Depreciation for Transmission Plant In Service	Schedule G-3	0.00%	0.00%	0.00%	0.00%
2	DEPN-TPLTwTGPLT	Total Depreciation for Transmission Plant In Service, Including General Plant	Schedule G-3	0.00%	0.00%	0.00%	0.00%
3	G-TGPLT	Gross General Plant within Transmission Function	Schedule G-3	0.00%	0.00%	0.00%	0.00%
4	G-TPLT	Gross Transmission Plant	Schedule G-3	0.00%	0.00%	0.00%	0.00%
5	N-TGPLT	Net General Plant within Transmission Function	Schedule G-3	0.00%	0.00%	0.00%	0.00%
6	N-TPLT	Net Transmission Plant	Schedule G-3	0.00%	0.00%	0.00%	0.00%
7	T-Load Dispatch	Direct Assignment to Load Dispatch within the Transmission Function	Schedule G-3	0.00%	100.00%	0.00%	100.00%
8	Trans by Others	Direct Assignment to Transmission of Electricity by Others (FERC 565)	Schedule G-3	0.00%	0.00%	100.00%	100.00%
9	Trans Infrastructure	Direct Assignment to Transmission Infrastructure	Schedule G-3	100.00%	0.00%	0.00%	100.00%
10	Trans Labor	Total Transmission Labor	Schedule G-3	0.00%	0.00%	0.00%	0.00%
11	Trans O&MxAG	Total Transmission O&M, Excluding A&G and Transmission by Others	Schedule G-3	0.00%	0.00%	0.00%	0.00%
12	Trans O&MxTBO	Total Transmission O&M, Excluding Transmission by Others	Schedule G-3	0.00%	0.00%	0.00%	0.00%
13	Trans Other Rev	Allocation of Other Revenues	Schedule G-3	0.00%	0.00%	0.00%	0.00%
14	Trans RR	Revenue Requirement Associated with Transmission excluding Transmission by Others, GFT, and Other Revenue	Schedule G-3	0.00%	0.00%	0.00%	0.00%

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-4

Schedule F-4
Classification Factors (Distribution)

Schedule F-4

No.	Name	Description	Reference	Demand Related					Customer Related	Direct	Total
				Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	DEPN-DPLT	Depreciation Associated with Distribution Plant in Service (excluding General Plant)	Schedule G-4	62.20%	12.69%	17.56%	1.81%	0.00%	0.00%	5.74%	100.00%
2	DEPN-DPLTwDGPLT	Total Depreciation for Distribution Plant In Service, Including General Plant	Schedule G-4	59.24%	12.10%	14.92%	1.46%	3.82%	2.08%	6.38%	100.00%
3	Dist Labor	Total Distribution Labor, Including Direct Assignments	Schedule G-4	46.84%	9.64%	3.88%	0.03%	19.80%	10.77%	9.05%	100.00%
4	Dist O&MxAG	Total Distribution O&M, Excluding A&G	Schedule G-4	59.30%	15.82%	3.61%	0.18%	9.43%	5.48%	6.18%	100.00%
5	Dist O&M	Total Distribution O&M	Schedule G-4	54.34%	13.31%	3.82%	0.12%	13.52%	7.56%	7.33%	100.00%
6	Dist Other RR	Other Revenue Summary	Schedule G-4	53.03%	9.01%	5.60%	27.84%	1.37%	1.16%	1.99%	100.00%
7	Dist RR	Revenue Requirement Associated with Distribution	Schedule G-4	58.65%	13.00%	9.61%	-0.56%	7.96%	4.44%	6.90%	100.00%
8	D-Load Dispatch	Direct Assignment to Load Dispatch within the Distribution Function	Schedule G-4	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
9	FERC 363	Gross Distribution Plant In Service, Excluding FERC 363	Schedule G-4	62.89%	12.32%	16.67%	1.92%	0.00%	0.00%	6.19%	100.00%
10	FERC 580	Operation Supervision	Schedule G-4	38.63%	6.06%	2.65%	0.01%	26.77%	14.56%	11.32%	100.00%
11	FERC 590	Maintance Supervision	Schedule G-4	70.15%	19.80%	7.35%	0.09%	0.00%	0.00%	2.61%	100.00%
12	G-DGPLT	Gross General Plant within Distribution Function	Schedule G-4	46.84%	9.64%	3.88%	0.03%	19.80%	10.77%	9.05%	100.00%
13	G-DPLT	Gross Distribution Plant in Service	Schedule G-4	62.89%	12.32%	16.67%	1.92%	0.00%	0.00%	6.19%	100.00%
14	Lighting	Direct Assignment to City-Owned Lighting (Street and Signal Lighting)	Schedule G-4	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
15	Meters	Direct Assignment to Meters	Schedule G-4	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
16	N-DGPLT	Net General Plant within Distribution Function	Schedule G-4	46.84%	9.64%	3.88%	0.03%	19.80%	10.77%	9.05%	100.00%
17	N-DPLT	Net Distribution Plant in Service	Schedule G-4	64.75%	11.51%	17.36%	0.21%	0.00%	0.00%	6.17%	100.00%
18	Overhead	Poles, Wires, and Other Conduct	Schedule G-4	72.91%	27.09%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
19	Primary	Direct Assignment to Primary	Schedule G-4	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
20	Secondary	Direct Assignment to Secondary	Schedule G-4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
21	Services	Direct Assignment to Services	Schedule G-4	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
22	Transformers	Direct Assignment to Transformers	Schedule G-4	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
23	Underground	Poles, Wires, and Other Conduct	Schedule G-4	83.97%	16.03%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Austin Energy
Electric Cost of Service and Rate Design

Work Paper F-4.1 **WP F-4.1**

Develop Allocators to Sub-Functionalize Poles and Conductors

No.	Description	Reference	Calculated Cost	Calculated Footage	Cost per Unit	Weighting Factor	Miles	Weighted Miles	Allocation Proportion
			(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	**Distribution Overhead**								
2	1 Phase- 7.2 kV LN		$ 11,761	1,000	$ 11.76	1.00	741	741	27.1%
3									
4	3 Phase - 12.5 kV LL		$ 20,120	1,000	$ 14.08	1.20	1,666	1,994	72.9%
5									
6								2,735	100.0%
7									
8	**Distribution Underground**								
9	7.2 kV		$ 10,645	1,000	$ 10.64	1.00	2,844	2,844	16.0%
10									
11	12.5 kV		$ 55,573	1,000	$ 55.57	5.22	708		
12	35kV Network		$ 313,417	5,280	$ 59.36	5.58	124		
13	15kV Network		$ 302,490	5,280	$ 57.29	5.38	89		
14	Sub-Total					16.18	921	14,901	84.0%
15									
16	Total						3,765	17,745	100.0%

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-5

Schedule F-5
Classification Factors (Customer)

Schedule F-5

No.	Name	Description	Reference	Customer Related					Other	Total
				Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	EGRSO	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Accm DEPN-FERC 391	Accum Depr FERC 391 Based on Cust Labor	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
2	Cust Accounting	Direct Assignment to Customer Accounting	Schedule G-5	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	Cust Acct Supervision	Sub-functionalization of FERC 901 Based on Allocation of Labor Costs in FERC 902 - FERC 905	Schedule G-5	82.25%	0.00%	17.75%	0.00%	0.00%	0.00%	100.00%
4	Cust Labor	Total Customer Labor	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
5	Cust O&MxAG	Total Customer O&M, Excluding A&G and Excluding Regulatory, Community Benefit and EGRSO	Schedule G-5	12.20%	43.70%	26.73%	13.00%	4.37%	0.00%	100.00%
6	Cust RR	Revenue Requirement Associated with Customer Function excluding GFT and EGRSO	Schedule G-5	38.86%	34.32%	17.83%	5.09%	3.90%	0.00%	100.00%
7	Cust Serv Supervision	Sub-functionalization of FERC 907 Based on Allocation of Labor Costs in FERC 908 - FERC 916	Schedule G-5	0.00%	88.68%	0.00%	0.00%	11.32%	0.00%	100.00%
8	Cust Service	Direct Assignment to Customer Service	Schedule G-5	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
9	DEPN-CGPLT	Depreciation of General Plant within Customer Function	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
10	DEPN-FERC 391	Depr FERC 391 Based on Cust Labor	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
11	EGRSO	Direct Assignment to EGRSO	Schedule G-5	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
12	FERC 902	FERC 902 Based on Direct Allocation to Meter Reading	Schedule G-5	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
13	FERC 911	FERC 911 Based on Direct Allocations and Remainder to Customer Service	Schedule G-5	0.00%	47.29%	0.00%	0.00%	0.00%	52.71%	100.00%
14	FERC 912	FERC 912 Based on Direct Allocation and Remainder to Customer Service	Schedule G-5	0.00%	62.50%	0.00%	0.00%	37.50%	0.00%	100.00%
15	G-CGPLT	Gross General Plant within Customer Function	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
16	G-FERC 391	Gross FERC 391 Based on Cust Labor	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
17	Key Accounts	Direct Assignment to Key Accounts	Schedule G-5	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
18	Meter Reading	Direct Assignment to Meter Reading	Schedule G-5	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
19	N-CGPLT	Net General Plant within Customer Function	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
20	N-FERC 391	Net FERC 391 Based on Cust Labor	Schedule G-5	56.03%	28.27%	12.10%	0.00%	3.61%	0.00%	100.00%
21	Uncollectible	Direct Assignment to Uncollectible	Schedule G-5	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-6

Schedule F-6
Allocation Factors for Classes

No.	Name	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW
				(A)	(B)	(C)	(D)	(E)
1	12CP	Coincidental Peak by Customer Class for All Twelve Months of the Year	WP F-6.1	46.69%	2.19%	19.89%	14.44%	1.97%
2	12CP-ERCOT Peak	Coincidental Peak by Customer Class for All Twelve Months of the Year	WP F-6.1	43.96%	2.25%	21.04%	15.11%	2.04%
3	12NCP Primary	Sum of Monthly Non-Coincidental Peak, Excluding the Transmission Service Level	WP F-2.2	45.91%	2.42%	20.52%	14.94%	2.02%
3	12NCP Secondary	Sum of Monthly NCP in the Test Year for the Secondary Service Level Only	WP F-2.2	54.29%	2.86%	24.26%	17.67%	0.00%
4	12NCP	Non-Coincidental Peak by Customer Class for All Twelve Months of the Year	WP F-6.1	45.07%	2.38%	20.14%	14.67%	1.98%
5	1CP	Coincidental Peak by Customer Class for System Peak	WP F-6.1	48.86%	2.19%	20.39%	13.61%	1.99%
6	1NCP	Maximum Non-Coincidental Peak by Customer Class for the Year	WP F-6.1	46.32%	3.01%	20.15%	13.85%	2.06%
7	4CP	Coincidental Peak by Customer Class for the Months of June through September	WP F-6.1	49.34%	1.98%	20.10%	13.44%	1.92%
8	4CP-ERCOT Peak	Contribution to ERCOT Coincidental Peak by Customer Class June through September	WP F-6.1	46.25%	2.11%	21.75%	14.12%	2.00%
9	AED / 4CP	Average and Excess Demand / 4CP (TPUC Method)	WP F-6.1	49.17%	1.97%	20.05%	13.42%	1.92%
10	AED (CP)	Average and Excess Demand / CP	WP F-6.1	48.70%	2.18%	20.34%	13.59%	1.99%
11	AED (NCP)	Average and Excess Demand / NCP (NARUC)	WP F-6.1	45.10%	2.92%	20.20%	14.25%	2.12%
12	AED (4NCP)	Average and Excess Demand / 4NCP (NARUC)	WP F-6.1	46.04%	2.05%	20.62%	14.05%	2.00%
13	Avg Demand	Average Demand Calculated as Energy at Generation Divided by 8,760 Hours in a Year	WP F-6.1	36.83%	2.28%	20.51%	16.96%	2.46%
14	City-Owned Bulb-Mo.	City-Owned Lighting Bulb Count Times Twelve Months	WP F-6.1	0.00%	0.00%	0.00%	0.00%	0.00%
15	City-Owned Lighting	Distribution Costs Associated with City-Owned Lighting Based on Bulb Count	WP F-6.1	0.00%	0.00%	0.00%	0.00%	0.00%
16	COA Street Lights	Direct Assignment to Service Area Street Lighting		0.00%	0.00%	0.00%	0.00%	0.00%
17	Key Acct	Allocation Based on an Analysis of Time Spent by Key Accounts' Staff	WP D-1.2.4.1	0.43%	8.00%	13.48%	49.74%	5.22%
18	kWh Sold	Total kWh Sold by Customer Class	WP F-6.1	36.58%	2.26%	20.37%	16.85%	2.51%
19	NEFL	Annual Net Energy for Load (i.e., Energy at Generation) by Customer Class	WP F-6.1	36.83%	2.28%	20.51%	16.96%	2.46%
20	NEFLxCOA Lights	Annual Net Energy for Load, Excluding Service Area Street Lighting	WP F-2.2	36.95%	2.28%	20.58%	17.01%	2.47%
21	No. Cust Mo.	Total Number of Customer Months by Customer Class	WP F-6.1	87.72%	6.38%	3.23%	0.14%	0.02%
22	No. Cust Mo. - Metered	Customer-Months for Metered Customer Classes	WP F-2.2	89.96%	6.54%	3.32%	0.15%	0.02%
23	No. Cust Mo. - Primary	Number of Customer Months for Each Primary Customer Class	WP F-2.2	0.00%	0.00%	0.00%	0.00%	73.45%
24	No. Cust Mo. - Secondary	Number of Customer Months for Each Secondary Customer Class	WP F-2.2	87.74%	6.38%	3.23%	0.14%	0.00%
25	No. Cust Mo. - x Lighting	Number of Customer Months, Excluding the Lighting Customer Classes	WP F-2.2	89.97%	6.54%	3.32%	0.15%	0.02%
26	Prod Demand	Weighted Production Demand Related Cost of Service	Schedule G-6	43.96%	2.25%	21.04%	15.11%	2.04%
27	Prod Energy	Weighted Production Energy Related Cost of Service	Schedule G-6	36.83%	2.28%	20.51%	16.96%	2.46%
28	Res DA	Direct Assignment to Residential		100.00%	0.00%	0.00%	0.00%	0.00%
29	Rev Req	Revenue Requirement Before Redistribution of Service Area Street Lighting	Schedule G-6	47.72%	2.92%	18.39%	13.84%	1.77%
30	Rev Req x COA Lights	Revenue Requirement Excluding Service Area Lighting	Schedule G-6	48.50%	2.97%	18.69%	14.06%	1.80%
31	SMD Excl Primary & Trans	Sum of Maximum Demands for the Secondary Service Level Only	WP F-2.2	66.39%	2.78%	19.50%	10.84%	0.00%
32	Sum Max Demands	Sum of Maximum Monthly Demands by Customer Class for the Year	WP F-6.1	59.54%	2.49%	17.49%	9.72%	1.37%
33	Transformers	Sum of Maximum Monthly Demands for Secondary Service over 10kW, otherwise 12NCP		47.67%	2.51%	31.51%	17.51%	0.00%
34	Uncollectible	Allocation Based on Historical Uncollectible Accounts by Customer Class	WP D-1.2.6.1	92.49%	1.69%	4.43%	1.39%	0.00%
35	Weighted Cust - Meters	Allocation of the Cost of Meters Based on an Investment Cost Estimate	WP F-2.3	84.41%	9.98%	5.06%	0.23%	0.02%

Austin Energy
Electric Cost of Service and Rate Design

Schedule F-6

Schedule F-6
Allocation Factors for Classes

Schedule F-6

No.	Name	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
		(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	12CP	5.02%	8.29%	0.20%	1.19%	0.08%	0.02%	0.00%	0.03%	100.00%
2	12CP-ERCOT Peak	5.35%	8.71%	0.21%	1.25%	0.05%	0.01%	0.00%	0.03%	100.00%
3	12NCP Primary	5.39%	8.04%	0.00%	0.00%	0.48%	0.12%	0.02%	0.15%	100.00%
3	12NCP Secondary	0.00%	0.00%	0.00%	0.00%	0.57%	0.14%	0.02%	0.17%	100.00%
4	12NCP	5.29%	7.89%	0.67%	1.15%	0.47%	0.12%	0.02%	0.14%	100.00%
5	1CP	4.42%	7.35%	0.12%	1.04%	0.00%	0.00%	0.00%	0.02%	100.00%
6	1NCP	4.79%	6.70%	1.41%	0.98%	0.44%	0.13%	0.02%	0.14%	100.00%
7	4CP	4.48%	7.35%	0.31%	1.06%	0.00%	0.00%	0.00%	0.02%	100.00%
8	4CP-ERCOT Peak	4.76%	7.57%	0.33%	1.09%	0.00%	0.00%	0.00%	0.02%	100.00%
9	AED / 4CP	4.48%	7.35%	0.31%	1.06%	0.19%	0.05%	0.01%	0.02%	100.00%
10	AED (CP)	4.41%	7.35%	0.12%	1.04%	0.19%	0.05%	0.01%	0.02%	100.00%
11	AED (NCP)	5.11%	7.29%	1.25%	1.06%	0.43%	0.13%	0.02%	0.13%	100.00%
12	AED (4NCP)	5.16%	7.37%	1.02%	1.07%	0.38%	0.11%	0.02%	0.11%	100.00%
13	Avg Demand	7.32%	11.35%	0.20%	1.65%	0.32%	0.08%	0.01%	0.04%	100.00%
14	City-Owned Bulb-Mo.	0.00%	0.00%	0.00%	0.00%	83.05%	16.95%	0.00%	0.00%	100.00%
15	City-Owned Lighting	0.00%	0.00%	0.00%	0.00%	83.05%	16.95%	0.00%	0.00%	100.00%
16	COA Street Lights	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
17	Key Acct	13.48%	7.83%	1.37%	0.46%	0.00%	0.00%	0.00%	0.00%	100.00%
18	kWh Sold	7.48%	11.59%	0.20%	1.71%	0.32%	0.08%	0.01%	0.04%	100.00%
19	NEFL	7.32%	11.35%	0.20%	1.65%	0.32%	0.08%	0.01%	0.04%	100.00%
20	NEFLxCOA Lights	7.34%	11.38%	0.20%	1.66%	0.00%	0.08%	0.01%	0.04%	100.00%
21	No. Cust Mo.	0.00%	0.00%	0.00%	0.00%	0.00%	2.49%	0.00%	0.01%	100.00%
22	No. Cust Mo. - Metered	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	100.00%
23	No. Cust Mo. - Primary	23.89%	2.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
24	No. Cust Mo. - Secondary	0.00%	0.00%	0.00%	0.00%	0.00%	2.49%	0.00%	0.01%	100.00%
25	No. Cust Mo. - x Lighting	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
26	Prod Demand	5.35%	8.71%	0.21%	1.25%	0.05%	0.01%	0.00%	0.03%	100.00%
27	Prod Energy	7.32%	11.35%	0.20%	1.65%	0.32%	0.08%	0.01%	0.04%	100.00%
28	Res DA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
29	Rev Req	4.86%	7.42%	0.17%	0.89%	1.61%	0.35%	0.01%	0.05%	100.00%
30	Rev Req x COA Lights	4.94%	7.54%	0.17%	0.91%	0.00%	0.35%	0.01%	0.05%	100.00%
31	SMD Excl Primary & Trans	0.00%	0.00%	0.00%	0.00%	0.28%	0.07%	0.01%	0.14%	100.00%
32	Sum Max Demands	3.36%	4.53%	0.39%	0.67%	0.25%	0.06%	0.01%	0.12%	100.00%
33	Transformers	0.00%	0.00%	0.00%	0.00%	0.50%	0.13%	0.02%	0.15%	100.00%
34	Uncollectible	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
35	Weighted Cust - Meters	0.01%	0.00%	0.22%	0.07%	0.00%	0.00%	0.00%	0.01%	100.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-6.1

Work Paper F-6.1
Normalized Load Research Data

WP F-6.1

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Coincident Peak (kW)															
2	Oct-20		1,123,748	36,230	389,433	292,554	44,574	114,690	195,788	3,231	28,326	-	-	-	424	2,229,000
3	Nov-20		662,167	34,041	363,965	324,087	42,794	113,040	187,027	3,207	27,270	-	-	-	401	1,758,000
4	Dec-20		731,981	60,230	433,336	342,558	45,572	111,063	176,979	2,653	25,052	4,544	913	147	972	1,936,000
5	Jan-21		895,141	66,660	448,098	316,846	37,562	106,547	178,913	2,432	25,394	5,378	1,081	174	774	2,085,000
6	Feb-21		1,322,838	78,822	463,723	326,881	39,551	105,515	172,901	2,509	23,123	11,335	2,833	454	514	2,551,000
7	Mar-21		705,976	28,968	290,199	229,878	31,681	110,656	186,680	2,700	26,948	-	-	-	315	1,614,000
8	Apr-21		978,094	37,931	415,732	321,440	43,398	118,054	190,763	2,066	27,681	-	-	-	841	2,136,000
9	May-21		1,083,351	44,306	491,156	363,097	49,962	114,816	195,878	2,447	28,386	-	-	-	602	2,374,000
10	Jun-21		1,329,194	51,417	523,677	372,869	56,099	121,165	195,552	26,741	28,739	-	-	-	548	2,706,000
11	Jul-21		1,321,009	51,713	548,075	367,448	51,430	117,749	196,152	3,350	28,550	-	-	-	525	2,686,000
12	Aug-21		1,325,210	59,363	552,847	369,217	53,939	119,737	199,435	3,278	28,309	-	-	-	665	2,712,000
13	Sep-21		1,338,112	50,482	540,116	337,683	45,583	124,320	200,447	400	28,344	-	-	-	514	2,666,000
14																
15	Non-Coincident Peak (kW)															
16	Oct-20		1,123,748	57,803	463,246	364,645	52,388	133,859	196,206	3,326	29,165	11,804	2,673	428	3,777	2,443,069
17	Nov-20		736,605	46,982	383,720	331,668	43,898	122,740	189,229	3,527	27,819	10,892	2,360	377	3,532	1,903,349
18	Dec-20		830,995	62,339	447,999	348,495	47,323	119,216	185,954	26,093	26,986	12,101	2,431	391	2,935	2,113,258
19	Jan-21		999,703	66,660	448,098	316,846	39,280	114,703	189,592	4,166	27,281	11,257	2,263	363	2,715	2,222,927
20	Feb-21		1,329,880	91,080	494,967	360,887	44,853	115,067	185,147	4,577	27,197	13,417	3,353	538	3,974	2,674,939
21	Mar-21		708,379	46,122	345,304	281,539	31,858	119,252	189,259	3,924	27,067	9,869	2,421	390	4,135	1,769,517
22	Apr-21		986,575	43,288	452,050	346,730	47,343	128,492	192,203	2,528	28,094	11,223	3,118	502	4,192	2,246,338
23	May-21		1,144,819	52,792	521,093	387,146	51,677	135,189	196,133	20,164	29,339	13,053	3,703	598	3,990	2,559,695
24	Jun-21		1,333,629	59,355	601,309	418,797	62,410	142,193	201,273	42,050	29,562	13,093	3,988	643	3,218	2,911,521
25	Jul-21		1,353,120	56,766	600,318	396,094	54,018	141,294	200,670	3,404	29,284	11,082	3,351	542	2,250	2,852,193
26	Aug-21		1,357,388	62,473	609,112	409,490	58,403	144,268	202,417	40,615	29,325	11,318	3,235	522	3,655	2,932,222
27	Sep-21		1,400,053	56,304	579,153	368,946	50,944	144,704	201,933	42,490	29,081	9,602	2,453	398	4,058	2,890,121
28																
29	Coincident Peak @ ERCOT Peak (kW)															
30	Oct-20		1,104,323	35,556	396,481	297,057	44,797	114,264	194,637	3,231	28,244	-	-	-	409	2,219,000
31	Nov-20		355,031	25,941	292,929	296,626	39,612	119,638	184,982	2,897	26,784	139	30	5	386	1,345,000
32	Dec-20		731,981	60,230	433,336	342,558	45,572	111,063	176,979	2,653	25,052	4,544	913	147	972	1,936,000
33	Jan-21		895,141	66,660	448,098	316,846	37,562	106,547	178,913	2,432	25,394	5,378	1,081	174	774	2,085,000
34	Feb-21		954,628	63,307	426,871	299,355	35,452	103,474	174,338	2,431	24,189	1,906	476	76	497	2,087,000
35	Mar-21		654,028	26,877	282,341	225,311	29,350	108,298	187,145	2,320	27,022	-	-	-	307	1,543,000
36	Apr-21		926,916	39,365	428,970	327,092	43,310	116,971	189,905	68	27,694	-	-	-	710	2,101,000
37	May-21		997,991	46,811	501,452	358,409	46,911	116,128	192,791	2,482	28,508	-	-	-	518	2,292,000
38	Jun-21		1,248,355	51,869	548,489	374,058	54,935	122,642	199,614	3,274	29,217	-	-	-	549	2,633,000
39	Jul-21		1,247,231	56,766	578,849	375,582	51,380	119,289	197,559	3,301	28,510	-	-	-	533	2,659,000
40	Aug-21		1,213,364	59,821	584,090	382,719	53,143	121,229	199,352	3,373	28,269	-	-	-	640	2,646,000
41	Sep-21		1,162,367	53,643	578,801	354,798	50,773	138,007	201,140	25,332	28,631	-	-	-	509	2,594,000
42																
43	Coincident Peak @ ERCOT Peak															
44	Jun-21		1,248,355	51,869	548,489	374,058	54,935	122,642	199,614	3,274	29,217	-	-	-	549	2,633,000
45	Jul-21		1,247,231	56,766	578,849	375,582	51,380	119,289	197,559	3,301	28,510	-	-	-	533	2,659,000
46	Aug-21		1,213,364	59,821	584,090	382,719	53,143	121,229	199,352	3,373	28,269	-	-	-	640	2,646,000
47	Sep-21		1,162,367	53,643	578,801	354,798	50,773	138,007	201,140	25,332	28,631	-	-	-	509	2,594,000
48																
49	Energy @ Gen (kWh)															
50	Oct-20		395,363,547	24,597,611	225,566,776	203,253,681	29,903,261	87,300,451	138,106,850	2,113,024	20,036,201	4,096,554	927,735	148,526	473,783	1,131,888,000
51	Nov-20		307,610,179	21,838,614	188,251,772	182,923,010	25,552,878	80,764,687	130,942,290	2,169,961	19,072,493	4,127,377	894,337	142,859	420,543	964,711,000
52	Dec-20		356,923,631	25,518,724	210,604,673	195,812,130	28,834,787	80,511,558	132,665,751	1,910,197	18,898,867	4,904,689	985,437	158,377	401,178	1,058,130,000
53	Jan-21		393,456,234	27,112,008	211,700,331	184,976,947	23,905,827	78,960,689	133,465,363	1,741,865	18,954,996	4,498,384	904,358	145,257	393,740	1,080,216,000
54	Feb-21		374,602,056	26,036,135	201,468,499	168,364,643	21,937,188	68,329,606	82,994,215	1,548,272	14,105,633	3,811,461	952,567	152,709	424,016	964,727,000
55	Mar-21		313,839,961	22,649,806	179,470,763	155,651,223	19,269,639	81,043,134	128,290,383	1,661,998	18,579,927	3,457,336	848,236	136,515	430,081	925,329,000
56	Apr-21		338,479,070	23,288,020	215,316,094	189,347,870	27,283,730	81,716,136	130,321,976	1,256,368	18,946,805	3,540,947	983,868	158,484	417,631	1,031,057,000
57	May-21		398,963,379	27,208,800	254,391,570	212,854,853	31,019,860	87,757,428	138,855,371	1,738,896	20,043,589	3,454,555	1,086,227	175,489	405,983	1,177,956,000
58	Jun-21		539,066,883	29,900,849	289,207,143	223,075,966	36,689,920	92,261,428	138,887,309	6,484,712	20,323,070	3,239,929	1,117,155	180,250	428,383	1,380,863,000
59	Jul-21		581,445,757	29,947,617	303,217,673	224,100,100	33,676,213	95,622,253	145,573,366	2,237,764	20,999,691	2,958,044	985,386	159,404	389,733	1,441,313,000
60	Aug-21		605,805,538	32,683,011	317,247,902	234,818,862	36,231,559	97,530,997	147,450,783	2,210,239	21,060,289	3,461,639	1,030,213	166,226	500,741	1,500,198,000
61	Sep-21		543,864,116	27,476,289	271,690,407	196,074,647	29,473,201	91,655,383	139,089,494	2,297,627	19,673,519	3,212,188	820,548	133,256	487,327	1,325,948,000
62																
63	Retail Energy @ Meter (kWh)															
64	Oct-20		375,026,046	23,332,310	213,963,621	192,798,312	29,170,033	85,159,844	134,720,470	2,087,119	19,790,557	3,885,827	880,012	140,886	449,411	1,081,404,448
65	Nov-20		291,786,712	20,715,235	178,568,101	173,513,451	24,926,321	78,784,337	127,731,585	2,143,357	18,838,664	3,915,065	848,333	135,510	398,910	922,305,581
66	Dec-20		338,563,479	24,206,041	199,771,169	185,739,554	28,127,758	78,537,414	129,412,787	1,886,778	18,667,167	4,652,392	934,746	150,230	380,542	1,011,030,058
67	Jan-21		373,216,846	25,717,367	200,810,466	175,461,733	23,319,656	77,024,573	130,192,792	1,720,510	18,722,608	4,266,987	857,838	137,785	373,486	1,031,822,646
68	Feb-21		355,332,526	24,696,836	191,104,959	159,703,966	21,399,288	66,654,164	80,959,197	1,529,291	13,932,698	3,615,399	903,567	144,853	402,205	920,378,950
69	Mar-21		297,696,033	21,484,700	170,238,787	147,644,524	18,797,147	79,055,956	125,144,703	1,641,622	18,352,137	3,279,490	804,603	129,492	407,958	884,677,152
70	Apr-21		321,067,706	22,090,084	204,240,235	179,607,815	26,614,733	79,712,456	127,126,481	1,240,965	18,714,518	3,358,801	933,258	150,331	396,148	985,253,532
71	May-21		378,440,703	25,809,180	241,305,667	201,905,599	30,259,254	85,605,616	135,450,637	1,717,577	19,797,854	3,276,853	1,030,351	166,462	385,099	1,125,150,852
72	Jun-21		511,337,283	28,362,749	274,330,328	211,600,939	35,790,283	89,999,178	135,481,793	6,405,209	20,073,909	3,073,267	1,059,689	170,978	406,347	1,318,091,953
73	Jul-21		551,536,188	28,407,112	287,620,156	212,572,391	32,850,472	93,277,595	142,003,907	2,210,329	20,742,235	2,805,882	934,697	151,204	369,685	1,375,481,852
74	Aug-21		574,642,901	31,001,797	300,928,670	222,739,780	35,343,161	95,139,537	143,835,290	2,183,142	20,802,090	3,283,572	977,219	157,676	474,983	1,431,509,817
75	Sep-21		515,887,746	26,062,909	257,714,653	185,988,567	28,750,519	89,407,993	135,679,019	2,269,458	19,432,321	3,046,953	778,339	126,401	462,259	1,265,607,135
76																
77	Sum of Maximum Demands (kW-months)															
78	Oct-20		2,661,532	99,994	720,068	429,712	60,208	146,118	192,007	3,322	28,808	10,096	2,242	359	4,880	4,359,345
79	Nov-20		2,169,239	96,893	624,170	388,303	52,424	134,321	185,458	3,550	27,515	9,761	2,090	334	4,309	3,698,366
80	Dec-20		2,332,593	115,653	674,065	400,228	57,496	128,461	182,281	26,229	26,655	10,770	2,159	347	4,175	3,961,112

Austin Energy
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Work Paper F-6.1
Normalized Load Research Data

WP F-6.1

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
81	Jan-21		2,447,672	112,993	666,313	369,679	48,189	126,003	184,943	4,235	26,946	10,036	2,018	324	4,321	4,003,672
82	Feb-21		2,841,392	138,638	779,964	423,307	58,434	129,853	180,697	4,855	26,864	10,115	2,491	399	5,025	4,602,034
83	Mar-21		2,130,682	98,312	567,180	321,119	39,409	132,659	185,228	3,978	26,735	9,360	2,170	349	5,495	3,522,677
84	Apr-21		2,392,533	101,167	673,007	389,065	56,019	139,966	187,615	2,602	27,750	10,903	2,832	456	6,047	3,989,963
85	May-21		2,474,181	97,776	800,524	427,383	60,115	143,978	191,495	20,050	28,979	12,104	3,278	530	5,832	4,266,225
86	Jun-21		2,711,025	104,097	848,919	472,277	73,515	153,515	197,094	42,530	29,199	12,453	3,633	586	5,738	4,654,581
87	Jul-21		2,671,492	97,147	829,358	427,607	61,330	152,452	196,542	3,435	28,925	11,006	3,032	491	4,632	4,487,450
88	Aug-21		2,648,531	101,614	852,544	450,162	64,789	151,618	198,071	40,245	28,966	10,680	2,948	476	6,114	4,556,756
89	Sep-21		2,463,092	89,161	758,716	389,183	55,178	151,756	198,168	42,937	28,725	8,791	2,226	362	5,686	4,193,979
90																
91																
92	Number of Customer-Months		5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	6,539,805
93																
94	Street Lighting	Number of Bulbs	-	-	-	-	-	-	-	-	-	66,419	-	-	-	66,419
95																
96	Security Lighting	Number of Bulbs	-	-	-	-	-	-	-	-	-	-	13,554	-	-	13,554
97																
98	City-Owned Lighting	Line 94 + 96	-	-	-	-	-	-	-	-	-	66,419	13,554	-	-	79,972
99																
100																
101	**Reference Customer, Demand and Energy Allocation Factors**															
102	1CP	Line 12	1,325,210	59,363	552,847	369,217	53,939	119,737	199,435	3,278	28,309	-	-	-	665	2,712,000
103																
104	4CP	Sum of Line 10 thru 13	5,313,525	212,975	2,164,715	1,447,216	207,050	482,971	791,585	33,769	113,942	-	-	-	2,251	10,770,000
105																
106	4CP @ ERCOT Peak	Sum of Line 44 thru 47	4,871,318	222,099	2,290,228	1,487,156	210,230	501,166	797,666	35,280	114,627	-	-	-	2,231	10,532,000
107																
108	12CP	Sum of Line 2 thru 13	12,816,820	600,162	5,460,358	3,964,556	542,144	1,377,353	2,276,515	55,015	326,123	21,258	4,827	775	7,095	27,453,000
109																
110	12CP @ ERCOT Peak	Sum of Line 30 thru 41	11,491,356	586,845	5,500,707	3,950,410	532,795	1,397,550	2,277,355	53,793	327,514	11,967	2,501	402	6,804	26,140,000
111																
112	1NCP	Max of Line 16 thru 27	1,400,053	91,080	609,112	418,797	62,410	144,704	202,417	42,490	29,562	13,417	3,988	643	4,192	3,022,867
113																
114	4NCP	Sum of Line 10 thru 13	5,444,189	234,899	2,389,893	1,593,328	225,776	572,459	806,293	128,559	117,252	45,095	13,026	2,106	13,182	11,586,057
115																
116	12NCP	Sum of Line 16 thru 27	13,304,893	701,964	5,946,371	4,331,284	584,396	1,560,976	2,330,016	196,864	340,200	138,712	35,350	5,693	42,432	29,519,150
117																
118	Sum of Maximum Demands	Sum of Line 78 thru 89	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600	197,968	336,065	126,075	31,119	5,012	62,253	50,296,159
119																
120	Average Demand	(Sum of Line 50 thru 61) / 8760	587,833	36,331	327,413	270,691	39,244.07	116,833	181,124	3,125	26,335	5,110	1,317	212	591	1,596,157
121																
122	Standby Contribution to Excess Demand		-	-	-	-	-	-	-	-	-	-	-	-	-	-
123																
124	Net Energy for Load (NEFL)	Sum of Line 50 thru 61	5,149,420,352	318,257,484	2,868,133,604	2,371,253,932	343,778,063	1,023,453,749	1,586,643,150	27,370,925	230,695,080	44,763,102	11,536,068	1,857,352	5,173,140	13,982,336,000
125																
126	kWh Sold	Sum of Line 64 thru 75	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033	13,352,713,976
127																
128	Number of Customers (Cust-Mo.)	Line 92	5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	6,539,805
129																
130	4CP Average Monthly Demand	(Line 104) / 4	1,328,381.25	53,244	541,179	361,804	51,763	120,743	197,896	8,442	28,485	-	-	-	563	2,692,500
131																
132	Excess Demand Over 1CP	Max of Line 102 - 120 and zero	737,377	23,032	225,434	98,525	14,695	2,905	18,312	153	1,974	-	-	-	75	1,122,482
133																
134	Excess Demand Over 4CP	Max of Line 130 - 120 and zero	740,548	16,913	213,766	91,113	12,519	3,910	16,773	5,318	2,150	-	-	-	-	1,103,009
135																
136	Excess Demand Over 1NCP	Max of Line 134 - 120 and zero	812,219	54,750	281,700	148,106	23,166	27,871	21,294	39,365	3,227	8,308	2,671	431	3,601	1,426,710
137																
138	Excess Demand Over 4NCP	Max of (Line 136/ 4) - 120 and zero	773,214	22,394	270,061	127,641	17,200	26,282	20,450	29,015	2,978	6,164	1,940	314	2,705	1,300,357
139																
140	1CP System Load Factor	(Line 120) / (Line 102)														0.589
141																
142	4CP System Load Factor	(Line 120) / (Line 104 / 4)														0.593
143																
144	Average Demand Portion of AED / 4CP		0.218	0.013	0.122	0.101	0.015	0.043	0.067	0.001	0.010	0.002	0.000	0.000	0.000	0.593
145																
146	Excess Demand Portion of AED / 4CP		0.273	0.006	0.079	0.034	0.005	0.001	0.006	0.002	0.001	-	-	-	-	0.407
147																
148	AED / 4CP PUCT AED/4CP Calculation	Line 144 + 146	0.492	0.020	0.201	0.134	0.019	0.045	0.073	0.003	0.011	0.002	0.000	0.000	0.000	1.000
149																
150	Average Demand Portion of AED / CP		0.217	0.013	0.121	0.100	0.014	0.043	0.067	0.001	0.010	0.002	0.000	0.000	0.000	0.589
151																
152	Excess Demand Portion of AED / CP		0.270	0.008	0.083	0.036	0.005	0.001	0.007	0.000	0.001	-	-	-	0.000	0.411
153																
154	AED / CP	Line 150 + 152	0.487	0.022	0.203	0.136	0.020	0.044	0.073	0.001	0.010	0.002	0.000	0.000	0.000	1.000
155																
156	AED NARUC Method		0.451	0.029	0.202	0.143	0.021	0.051	0.073	0.013	0.011	0.004	0.001	0.000	0.001	1.000
157																
158	AED / 4NCP NARUC Method		0.460	0.021	0.206	0.141	0.020	0.052	0.074	0.010	0.011	0.004	0.001	0.000	0.001	1.000

Austin Energy
Electric Cost of Service and Rate Design

WP F-6.1.2

Work Paper F-6.1.2
Line Losses by Customer Class

No.	Description	Reference			Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	**Line Losses by Customer Class**										
2	Normalized Energy Sales @ Generation (kWh)	WP F-6.1			5,149,420,352	318,257,484	2,868,133,604	2,371,253,932	343,778,063	1,023,453,749	1,586,643,150
3											
4	Normalized Energy Sales @ Meter (kWh)	WP F-6.1			4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
5											
6	Secondary Losses	Proration of Secondary Losses Based on Sales at Meter			137,992,034	8,528,532	76,859,056	63,543,881	-	-	-
7	Sales Plus Secondary Losses	Line 4 + 6			5,022,526,202	310,414,852	2,797,455,868	2,312,820,511	335,348,624	998,358,663	1,547,738,660
8											
9	Primary Losses	Proration of Primary Losses Based on Sales + Secondary Losses			63,347,807	3,915,181	35,283,578	29,170,999	4,229,664	12,592,036	19,521,222
10	Sales Plus Primary & Secondary Losses	Line 7 + 9			5,085,874,009	314,330,033	2,832,739,446	2,341,991,510	339,578,289	1,010,950,700	1,567,259,882
11											
12	Transmission Losses	Proration of Transmission Losses Based on Sales + Secondary & Primary Losses			63,402,068	3,918,535	35,313,800	29,195,986	4,233,287	12,602,822	19,537,943
13	Sales Plus Transmission, Primary & Secondary Losses	Line 10 + 12			5,149,276,077	318,248,568	2,868,053,246	2,371,187,496	343,811,576	1,023,553,522	1,586,797,826
14											
15	Total Losses (kWh)	Line 13 - 4			264,741,909	16,362,248	147,456,434	121,910,866	8,462,952	25,194,858	39,059,165
16	Total Losses (%)	Line 15 / 13			**5.14%**	**5.14%**	**5.14%**	**5.14%**	**2.46%**	**2.46%**	**2.46%**
17											
18											
19	Losses by Service Type		**%**	**kWh**							
20	Secondary	WP F-6.1.2.1	45.84%	288,620,585							
21	Primary	WP F-6.1.2.1	26.82%	168,839,565							
22	Transmission	WP F-6.1.2.1	27.34%	172,161,874							
23	Total		100.00%	629,622,024							

Austin Energy
Electric Cost of Service and Rate Design

Work Paper F-6.1.2
Line Losses by Customer Class

WP F-6.1.2

No.	Description	Reference	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Line Losses by Customer Class**								
2	Normalized Energy Sales @ Generation (kWh)	WP F-6.1	27,370,925	230,695,080	44,763,102	11,536,068	1,857,352	5,173,140	13,982,336,000
3									
4	Normalized Energy Sales @ Meter (kWh)	WP F-6.1	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033	13,352,713,976
5									
6	Secondary Losses	Proration of Secondary Losses Based on Sales at Meter	-	-	1,199,543	309,139	49,773	138,628	288,620,585
7	Sales Plus Secondary Losses	Line 4 + 6	27,035,357	227,866,758	43,660,031	11,251,791	1,811,582	5,045,661	13,641,334,561
8									
9	Primary Losses	Proration of Primary Losses Based on Sales + Secondary Los	-	-	550,673	141,916	22,849	63,640	168,839,565
10	Sales Plus Primary & Secondary Losses	Line 7 + 9	27,035,357	227,866,758	44,210,704	11,393,707	1,834,431	5,109,301	13,810,174,126
11									
12	Transmission Losses	Proration of Transmission Losses Based on Sales + Secondar	337,031	2,840,657	551,144	142,037	22,869	63,694	172,161,874
13	Sales Plus Transmission, Primary & Secondary Losses	Line 10 + 12	27,372,388	230,707,415	44,761,848	11,535,744	1,857,300	5,172,995	13,982,336,000
14									
15	Total Losses (kWh)	Line 13 - 4	337,031	2,840,657	2,301,360	593,092	95,490	265,961	629,622,024
16	Total Losses (%)	Line 15 / 13	**1.23%**	**1.23%**	**5.14%**	**5.14%**	**5.14%**	**5.14%**	**4.50%**
17									
18									
19	Losses by Service Type								
20	Secondary	WP F-6.1.2.1							
21	Primary	WP F-6.1.2.1							
22	Transmission	WP F-6.1.2.1							
23	Total								

Austin Energy
Electric Cost of Service and Rate Design

Work Paper F-6.1.2.1
Line Loss Study

WP F-6.1.2.1

No.	Type	Annual Energy Losses (MWh) [2]	Percent of Energy Available	Percent of Total Losses	Demand Losses at Peak (MW)	Percent of Demand Losses at Peak
	(A)	(B)	(C)	(D)	(E)	(F)
1						
2	**Voltage Level: Transmission 345 kV**	18,183	**0.13%**	2.97%	6.37	4.18%
3						
4	Transmission Line Losses	18,183	0.13%	2.97%	6.37	4.18%
5						
6	Transmission Substation Transformer Losses					
7	Core	0	0.00%	0.00%	0.00	0.00%
8	Winding	0	0.00%	0.00%	0.00	0.00%
9						
10	**Voltage Level: Transmission 138 kV**	143,383	**1.03%**	23.44%	46.70	30.61%
11						
12	Transmission Line Losses	117,828	0.84%	19.26%	41.26	27.05%
13						
14	Transmission Substation Transformer Losses					
15	Core	14,863	0.11%	2.43%	1.70	1.11%
16	Winding	10,692	0.08%	1.75%	3.74	2.45%
17						
18	**Voltage Level: Transmission 69 kV**	5,709	**0.04%**	0.93%	1.59	1.04%
19						
20	Transmission Line Losses	3,425	0.02%	0.56%	1.20	0.79%
21						
22	Transmission Substation Transformer Losses					
23	Core	1,743	0.01%	0.28%	0.20	0.13%
24	Winding	541	0.00%	0.09%	0.19	0.12%
25						
26	**Voltage Level: Distribution**	164,047	**1.18%**	26.82%	51.53	33.78%
27						
28	Distribution Line Losses	107,401	0.77%	17.56%	37.61	24.65%
29						
30	Distribution Substation Transformer Losses					
31	Core	25,076	0.18%	4.10%	2.86	1.87%
32	Winding	31,570	0.23%	5.16%	11.06	7.25%
33						
34	**Voltage Level: Secondary**	259,655	**1.86%**	42.44%	46.37	30.39%
35						
36	Distribution Transformer Losses					
37	Core	178,834	1.28%	29.23%	20.41	13.38%

Austin Energy
Electric Cost of Service and Rate Design

WP F-6.1.2.1

Work Paper F-6.1.2.1
Line Loss Study

WP F-6.1.2.1

No.	Type	Annual Energy Losses (MWh) [2]	Percent of Energy Available	Percent of Total Losses	Demand Losses at Peak (MW)	Percent of Demand Losses at Peak
	(A)	(B)	(C)	(D)	(E)	(F)
38	Winding	26,261	0.19%	4.29%	9.20	6.03%
39						
40	Service and Secondary Line Losses	47,842	0.34%	7.82%	16.76	10.99%
41						
42	Street & Security Lights [1, 3]	6,718	0.05%	1.10%	0.00	0.00%
43						
44	Unmetered Loads, Loose Hardware, Corona or Other	20,773	**0.15%**	3.40%	0.00	0.00%
45	Mechanical Abnormalities and Metering Inaccuracies					
46						
47	TOTALS	611,750	**4.39%**	100.00%	152.56	100.00%
48				WP F-6.1.2		
49						
50						

		FY 2018 Actual	Normalized WP F-6.1	
51				
52				
53	Annual Net-to-System Energy (MWh)	13,950,713	13,982,336	
54	Annual Energy Sales (MWh)	(13,338,963)	(13,352,714)	
55	**ANNUAL SYSTEM LOSSES (MWh)**	**611,750**	**629,622**	WP F-6.1.2
56	**PERCENT SYSTEM LOSSES**	**4.39%**	**4.50%**	
57				
58				

Notes:

[1] Street and Security Light losses are the difference in billed kWh and total kWh for all lights

[2] Annual Energy Losses were determined using the following equations:

Annual Energy Losses = Peak Demand (kW) * Time (hrs) * Loss Factor

Loss Factor = k * Load Factor + (1 - k) * (Load Factor)^2

"k" constant	0.08
Load Factor	55.54%

[3] Street and Security Light were off at the recorded peak

[4] GSU's results are categorized by the high side voltage, all other transformer results are categorized by low side voltage

Austin Energy
Electric Cost of Service and Rate Design

WP F-6.2

Work Paper F-6.2
Specialized Allocation Development

WP F-6.2

No.	Description	Reference		Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Specialized Allocation Development**																
2	12NCP Primary																
3	12NCP, Excluding Transmission		28,982,086	13,304,893	701,964	5,946,371	4,331,284	584,396	1,560,976	2,330,016	-	-	138,712	35,350	5,693	42,432	28,982,086
4	12NCP	WP F-6.1	29,519,150	13,304,893	701,964	5,946,371	4,331,284	584,396	1,560,976	2,330,016	196,864	340,200	138,712	35,350	5,693	42,432	
5	Remove Transmission Related 12NCP		(537,064)	-	-	-	-	-	-	-	(196,864)	(340,200)	-	-	-	-	
6																	
7	No. Cust Mo. - Primary																
8	Number of Primary Customer Months		1,356	-	-	-	-	996	324	36	-	-	-	-	-	-	1,356
9	Total Customer Months	WP F-6.1	6,539,805	5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	
10	Remove All Non-Primary Customer Months		(6,538,449)	(5,736,564)	(417,228)	(211,476)	(9,480)	-	-	-	(36)	(12)	(95)	(162,645)	(24)	(889)	
11																	
12	No. Cust Mo. - Secondary																
13	Number of Secondary Customer Months		6,538,401	5,736,564	417,228	211,476	9,480	-	-	-	-	-	95	162,645	24	889	6,538,401
14	Total Customer Months	WP F-6.1	6,539,805	5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	
15	Remove All Non-Secondary Customer Months		(1,404)	-	-	-	-	(996)	(324)	(36)	(36)	(12)	-	-	-	-	
16																	
17	No. Cust Mo. - Excl Lighting																
18	Number of Cust Months, Excluding Lighting		6,376,152	5,736,564	417,228	211,476	9,480	996	324	36	36	12	-	-	-	-	6,376,152
19	Total Customer Months	WP F-6.1	6,539,805	5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	
20	Remove All Lighting Customer Months		(163,653)	-	-	-	-	-	-	-	-	-	(95)	(162,645)	(24)	(889)	
21																	
22	12NCP Secondary																
23	12NCP for Secondary Service Level Only		24,506,698	13,304,893	701,964	5,946,371	4,331,284	-	-	-	-	-	138,712	35,350	5,693	42,432	24,506,698
24	12NCP	WP F-6.1	29,519,150	13,304,893	701,964	5,946,371	4,331,284	584,396	1,560,976	2,330,016	196,864	340,200	138,712	35,350	5,693	42,432	
25	Remove Non-Secondary Service Related 12NCP		(5,012,452)	-	-	-	-	(584,396)	(1,560,976)	(2,330,016)	(196,864)	(340,200)	-	-	-	-	
26																	
27	SMD Excl Primary & Trans																
28	Sum of Maximum Demands, Excluding Primary and Transmission		45,104,721	29,943,965	1,253,443	8,794,828	4,888,025	-	-	-	-	-	126,075	31,119	5,012	62,253	45,104,721
29	Sum of Maximum Demands	WP F-6.1	50,296,159	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600	197,968	336,065	126,075	31,119	5,012	62,253	
30	Remove Primary and Transmission Related		(5,191,438)	-	-	-	-	(687,105)	(1,690,700)	(2,279,600)	(197,968)	(336,065)	-	-	-	-	
31																	
32	NEFL Excl COA Lights																
33	Net Energy for Load, Excluding COA Lighting		13,937,572,898	5,149,420,352	318,257,484	2,868,133,604	2,371,253,932	343,778,063	1,023,453,749	1,586,643,150	27,370,925	230,695,080	-	11,536,068	1,857,352	5,173,140	13,937,572,898
34	Net Energy for Load	WP F-6.1	13,982,336,000	5,149,420,352	318,257,484	2,868,133,604	2,371,253,932	343,778,063	1,023,453,749	1,586,643,150	27,370,925	230,695,080	44,763,102	11,536,068	1,857,352	5,173,140	
35	Remove NEFL Associated with COA Lighting		(44,763,102)	-	-	-	-	-	-	-	-	-	(44,763,102)	-	-	-	
36																	
37	No. Cust Mo. - Metered																
38	Customer-Months for Metered Customer Classes		6,377,041	5,736,564	417,228	211,476	9,480	996	324	36	36	12	-	-	-	889	6,377,041
39	Total Customer-Months	WP F-6.1	6,539,805	5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	
40	Remove Non-Metered Customers		(162,764)	-	-	-	-	-	-	-	-	-	(95)	(162,645)	(24)	-	

Austin Energy
Electric Cost of Service and Rate Design

WP F-6.3

Work Paper F-6.3
Weighted Customer - Meters

WP F-6.3

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Weighted Customer - Meters**															
2	Customer Months	WP F-6.1	5,736,564	417,228	211,476	9,480	996	324	36	36	12	95	162,645	24	889	6,539,805
3																
4	Estimated Meter Count [1]		478,047	34,769	17,623	790	83	27	3	3	1	8	13,554	2	74	544,984
5																
6	Average Meter Cost		$ 160.00	$ 260.00	$ 260.00	$ 260.00	$ 260.00	$ 260.00	$ 260.00	$ 64,964.60	$ 64,964.60	$ -	$ -	$ -	$ 160.00	
7																
8	Weighted Meter Cost	Line 4 x 6	$ 76,487,520	$ 9,039,940	$ 4,581,980	$ 205,400	$ 21,580	$ 7,020	$ 780	$ 194,894	$ 64,965	$ -	$ -	$ -	$ 11,853	$ 90,615,932
9																
10	Notes:															
11	[1] Calculated as customer-months divided by 12															

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-1

Schedule G-1
Functionalized Revenue Requirement

Schedule G-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
1	**Power Production Expenses**								Schedule G-2	Schedule G-3	Schedule G-4	Schedule G-5
2		Steam Power Generation										
3		**Operation**										
4	500	Operation Supervision and Engineering	Schedule D-1	$ 7,458,344	$ -	$ 7,458,344	$ (1,207,996)	$ 6,250,348	$ 6,250,348	$ -	$ -	$ -
5	501	Fuel - Recoverable	Schedule D-1	482,593,411	-	482,593,411	(270,731,344)	211,862,067	211,862,067	-	-	-
6	501	Fuel - Non-Recoverable	Schedule D-1	4,761,573	-	4,761,573	(6,451)	4,755,122	4,755,122	-	-	-
7	502	Steam Expenses	Schedule D-1	3,456,399	-	3,456,399	(400,727)	3,055,671	3,055,671	-	-	-
8	505	Electric Expenses	Schedule D-1	6,169,620	-	6,169,620	(528,998)	5,640,623	5,640,623	-	-	-
9	506	Miscellaneous Steam Expenses	Schedule D-1	12,898,078	-	12,898,078	(452,125)	12,445,953	12,445,953	-	-	-
10	507	Rents	Schedule D-1	1,248	-	1,248	-	1,248	1,248	-	-	-
11		Sub-Total		$ 517,338,674	$ -	$ 517,338,674	$ (273,327,641)	$ 244,011,033	$ 244,011,033	$ -	$ -	$ -
12												
13		**Maintenance**										
14	510	Maintenance Supervision	Schedule D-1	$ 4,759,379	$ -	$ 4,759,379	$ (934,495)	$ 3,824,883	$ 3,824,883	$ -	$ -	$ -
15	511	Maintenance of Structures	Schedule D-1	1,086,014	-	1,086,014	(22,763)	1,063,251	1,063,251	-	-	-
16	512	Maintenance of Boiler Plant	Schedule D-1	4,482,968	-	4,482,968	(392,920)	4,090,047	4,090,047	-	-	-
17	513	Maintenance of Electric Plant	Schedule D-1	1,084,094	-	1,084,094	(146,709)	937,385	937,385	-	-	-
18	514	Maintenance of Miscellaneous Steam Plant	Schedule D-1	2,368,714	-	2,368,714	(293,350)	2,075,364	2,075,364	-	-	-
19		Sub-Total		$ 13,781,169	$ -	$ 13,781,169	$ (1,790,238)	$ 11,990,931	$ 11,990,931	$ -	$ -	$ -
20												
21		Nuclear Power Generation										
22		**Operation**										
23	517	Operation Supervision	Schedule D-1	$ 8,798,330	$ -	$ 8,798,330	$ 403,200	$ 9,201,529	$ 9,201,529	$ -	$ -	$ -
24	518	Nuclear Fuel Expense	Schedule D-1	19,403,717	-	19,403,717	-	19,403,717	19,403,717	-	-	-
25	519	Coolants and Water	Schedule D-1	1,344,188	-	1,344,188	(42,220)	1,301,968	1,301,968	-	-	-
26	520	Steam Expenses	Schedule D-1	1,880,011	-	1,880,011	94,447	1,974,458	1,974,458	-	-	-
27	523	Electric Expenses	Schedule D-1	6,611,360	-	6,611,360	(65,675)	6,545,685	6,545,685	-	-	-
28	524	Misc Nuclear Power Expenses	Schedule D-1	25,853,934	-	25,853,934	(1,209,759)	24,644,174	24,644,174	-	-	-
29		Sub-Total		$ 63,891,540	$ -	$ 63,891,540	$ (820,008)	$ 63,071,532	$ 63,071,532	$ -	$ -	$ -
30												
31		**Maintenance**										
32	528	Maintenance Supervision	Schedule D-1	$ 2,934,467	$ -	$ 2,934,467	$ 284,805	$ 3,219,272	$ 3,219,272	$ -	$ -	$ -
33	529	Maintenance of Structures	Schedule D-1	2,824,233	-	2,824,233	415,872	3,240,106	3,240,106	-	-	-
34	530	Maintenance of Reactor Plant	Schedule D-1	5,532,980	-	5,532,980	273,999	5,806,978	5,806,978	-	-	-
35	531	Maintenance of Electric Plant	Schedule D-1	3,301,857	-	3,301,857	594,097	3,895,954	3,895,954	-	-	-
36	532	Maintenance of Miscellaneous	Schedule D-1	1,736,566	-	1,736,566	(174,762)	1,561,804	1,561,804	-	-	-
37		Sub-Total		$ 16,330,103	$ -	$ 16,330,103	$ 1,394,010	$ 17,724,113	$ 17,724,113	$ -	$ -	$ -
38												
39		Other Power Generation										
40		**Operation**										
41	546	Operation Supervision	Schedule D-1	$ 2,809,749	$ -	$ 2,809,749	$ (648,070)	$ 2,161,679	$ 2,161,679	$ -	$ -	$ -
42	547	Fuel	Schedule D-1	-	-	-	270,731,344	270,731,344	270,731,344	-	-	-
43	548	Generation Expenses	Schedule D-1	4,726,818	-	4,726,818	(637,060)	4,089,758	4,089,758	-	-	-
44	549	Miscellaneous Other Power Generation Expenses	Schedule D-1	437,478	-	437,478	(6,624)	430,854	430,854	-	-	-
45	550	Rents	Schedule D-1	11,632	-	11,632	(2,689)	8,944	8,944	-	-	-
46		Energy Efficiency	Schedule D-1	-	-	-	26,649,169	26,649,169	26,649,169	-	-	-
47		Green Building	Schedule D-1	-	-	-	2,840,901	2,840,901	2,840,901	-	-	-
48		Solar Rebate	Schedule D-1	-	-	-	1,255,630	1,255,630	1,255,630	-	-	-
		Blank		-	-	-	-	-	-	-	-	-
49		Sub-Total		$ 7,985,678	$ -	$ 7,985,678	$ 300,182,601	$ 308,168,279	$ 308,168,279	$ -	$ -	$ -
50												
51		**Maintenance**										
52	551	Maintenance Supervision and Engineering	Schedule D-1	$ 13,853	$ -	$ 13,853	$ (17)	$ 13,836	$ 13,836	$ -	$ -	$ -
53	552	Maintenance of Structures	Schedule D-1	298,620	-	298,620	(47,129)	251,490	251,490	-	-	-
54	553	Maintenance of Generating and Electric Equipment	Schedule D-1	6,088,760	-	6,088,760	1,680,327	7,769,087	7,769,087	-	-	-
55	554	Maintenance of Misc Other Power Generation Plant	Schedule D-1	6,182,030	-	6,182,030	(237,200)	5,944,831	5,944,831	-	-	-
56		Sub-Total		$ 12,583,263	$ -	$ 12,583,263	$ 1,395,981	$ 13,979,244	$ 13,979,244	$ -	$ -	$ -
57												
58		Other Power Supply										
59	555	Purchased Power - Recoverable	Schedule D-1	$ 212,097,897	$ -	$ 212,097,897	$ -	$ 212,097,897	$ 212,097,897	$ -	$ -	$ -
60	555	Purchased Power - Non-Recoverable	Schedule D-1	21,600	-	21,600	(8,129)	13,471	13,471	-	-	-
61	556	System Control and Load Dispatching - Recoverable	Schedule D-1	(441,250,248)	-	(441,250,248)	-	(441,250,248)	(441,250,248)	-	-	-
62	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-1	11,728,476	-	11,728,476	(650,463)	11,078,013	11,078,013	-	-	-
63	557	Other Power Expenses	Schedule D-1	353,102	-	353,102	(88,536)	264,566	264,566	-	-	-
64		Sub-Total		$ (217,049,172)	$ -	$ (217,049,172)	$ (747,129)	$ (217,796,301)	$ (217,796,301)	$ -	$ -	$ -
65												
66	**Total Power Production Expense**			**$ 414,861,254**	**$ -**	**$ 414,861,254**	**$ 26,287,577**	**$ 441,148,830**	**$ 441,148,830**	**$ -**	**$ -**	**$ -**

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-1

Schedule G-1
Functionalized Revenue Requirement

Schedule G-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
67												
68		**Transmission Expense**										
69		**Operation**										
70	560	Operations Supervision and Engineering	Schedule D-1	$ 9,076,770	$ -	$ 9,076,770	$ (1,951,748)	$ 7,125,022	$ -	$ 7,125,022	$ -	$ -
71	561	Load Dispatching	Schedule D-1	874	-	874	-	874	-	874	-	-
72	562	Station Expenses	Schedule D-1	3,776,475	-	3,776,475	(600,797)	3,175,679	-	3,175,679	-	-
73	563	Overhead Line Expenses	Schedule D-1	807,417	-	807,417	(106,148)	701,269	-	701,269	-	-
74	565	Transmission of Electricity by Others	Schedule D-1	156,396,604	-	156,396,604	(3,690,960)	152,705,643	-	152,705,643	-	-
75	566	Miscellaneous Transmission Expenses	Schedule D-1	1,145,932	-	1,145,932	150,824	1,296,756	-	1,296,756	-	-
76		Sub-Total		$ 171,204,072	$ -	$ 171,204,072	$ (6,198,829)	$ 165,005,243	$ -	$ 165,005,243	$ -	$ -
77												
78		**Maintenance**										
79	568	Maintenance Supervision and Engineering	Schedule D-1	$ 336,589	$ -	$ 336,589	$ (12,967)	$ 323,622	$ -	$ 323,622	$ -	$ -
80	570	Maintenance of Station Equipment	Schedule D-1	227,144	-	227,144	(23,526)	203,618	-	203,618	-	-
81	571	Maintenance of Overhead Lines	Schedule D-1	2,476,481	-	2,476,481	248,365	2,724,845	-	2,724,845	-	-
82	572	Maintenance of Underground Lines	Schedule D-1	-	-	-	-	-	-	-	-	-
83	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-1	36,450	-	36,450	-	36,450	-	36,450	-	-
84		Sub-Total		$ 3,076,664	$ -	$ 3,076,664	$ 211,871	$ 3,288,535	$ -	$ 3,288,535	$ -	$ -
85												
86		**Total Transmission Expenses**		**$ 174,280,735**	**$ -**	**$ 174,280,735**	**$ (5,986,958)**	**$ 168,293,778**	**$ -**	**$ 168,293,778**	**$ -**	**$ -**
87												
88		**Distribution Expenses**										
89		**Operation**										
90	580	Operations Supervision and Engineering	Schedule D-1	$ 22,542,764	$ -	$ 22,542,764	$ (3,098,533)	$ 19,444,231	$ -	$ -	$ 19,444,231	$ -
91	581	Load Dispatching	Schedule D-1	3,801,478	-	3,801,478	(872,349)	2,929,129	-	-	2,929,129	-
92	582	Station Expenses	Schedule D-1	3,959,548	-	3,959,548	(466,674)	3,492,875	-	-	3,492,875	-
93	583	Overhead Line Expenses	Schedule D-1	3,389,532	-	3,389,532	1,845,955	5,235,488	-	-	5,235,488	-
94	584	Underground Line Expenses	Schedule D-1	1,611,860	-	1,611,860	(227,288)	1,384,572	-	-	1,384,572	-
95	585	Street Lighting	Schedule D-1	1,788,431	-	1,788,431	(338,097)	1,450,334	-	-	1,450,334	-
96	586	Meter Expenses	Schedule D-1	2,339,602	-	2,339,602	(474,575)	1,865,027	-	-	1,865,027	-
97	587	Customer Installation Expenses	Schedule D-1	120,169	-	120,169	794	120,962	-	-	120,962	-
98	588	Miscellaneous Distribution Expenses	Schedule D-1	4,357,078	-	4,357,078	(497,779)	3,859,299	-	-	3,859,299	-
99		Sub-Total		$ 43,910,463	$ -	$ 43,910,463	$ (4,128,546)	$ 39,781,917	$ -	$ -	$ 39,781,917	$ -
100												
101		**Maintenance**										
102	590	Maintenance Supervision and Engineering	Schedule D-1	$ 290,470	$ -	$ 290,470	$ (450)	$ 290,020	$ -	$ -	$ 290,020	$ -
103	591	Maintenance of Structures	Schedule D-1	138,246	-	138,246	(19,609)	118,637	-	-	118,637	-
104	592	Maintenance of Station Equipment	Schedule D-1	724,030	-	724,030	(23,991)	700,039	-	-	700,039	-
105	593	Maintenance of Overhead Lines	Schedule D-1	22,571,420	-	22,571,420	10,684,313	33,255,734	-	-	33,255,734	-
106	594	Maintenance of Underground Lines	Schedule D-1	382,986	-	382,986	(33,845)	349,141	-	-	349,141	-
107	596	Maintenance of Street Lighting and Signal Systems	Schedule D-1	282,634	-	282,634	472,887	755,521	-	-	755,521	-
108	597	Maintenance of Meters	Schedule D-1	28,001	-	28,001	-	28,001	-	-	28,001	-
109	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-1	11,934,247	-	11,934,247	(948,425)	10,985,822	-	-	10,985,822	-
110		Sub-Total		$ 36,352,033	$ -	$ 36,352,033	$ 10,130,880	$ 46,482,914	$ -	$ -	$ 46,482,914	$ -
111												
112		**Total Distribution Expenses**		**$ 80,262,496**	**$ -**	**$ 80,262,496**	**$ 6,002,335**	**$ 86,264,830**	**$ -**	**$ -**	**$ 86,264,830**	**$ -**
113												
114		**Customer and Information Expenses**										
115		Customer Accounts Expenses										
116	901	Supervision	Schedule D-1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
117	902	Meter Reading Expenses	Schedule D-1	13,730,238	-	13,730,238	(1,401,060)	12,329,178	-	-	-	12,329,178
118	903	Customer Records and Collection Expenses	Schedule D-1	37,822,719	-	37,822,719	(3,781,992)	34,040,727	-	-	-	34,040,727
119	904	Uncollectible Accounts	Schedule D-1	13,831,190	-	13,831,190	(7,837,013)	5,994,177	-	-	-	5,994,177
120	905	Miscellaneous Customer Accounts Expenses	Schedule D-1	(28,414,100)	-	(28,414,100)	-	(28,414,100)	-	-	-	(28,414,100)
121		Sub-Total		$ 36,970,047	$ -	$ 36,970,047	$ (13,020,065)	$ 23,949,982	$ -	$ -	$ -	$ 23,949,982
122												
123		Cust. Service & Information Expense										
124	907	Supervision	Schedule D-1	$ 9,932,390	$ -	$ 9,932,390	$ (8,448,773)	$ 1,483,617	$ -	$ -	$ -	$ 1,483,617
125	908	Customer Assistance Expenses	Schedule D-1	30,821,577	-	30,821,577	(25,457,160)	5,364,417	-	-	-	5,364,417
126	909	Informational & Instructional Advertising Expenses	Schedule D-1	827,759	-	827,759	(619,423)	208,336	-	-	-	208,336
127	910	Misc Customer Service & Informational Expenses	Schedule D-1	2,928,471	-	2,928,471	(1,903,804)	1,024,667	-	-	-	1,024,667
128	911	Supervision	Schedule D-1	8,396,564	-	8,396,564	9,347,280	17,743,844	-	-	-	17,743,844
129	912	Demonstrating & Selling Expense	Schedule D-1	5,953,729	(78,590)	5,875,139	(954,404)	4,920,735	-	-	-	4,920,735
130	913	Advertising Expense	Schedule D-1	(28,978)	-	(28,978)	(17,357)	(46,335)	-	-	-	(46,335)
131	916	Miscellaneous Sales Expense	Schedule D-1	1,005,025	-	1,005,025	(183,790)	821,235	-	-	-	821,235
132		Sub-Total		$ 59,836,535	$ (78,590)	$ 59,757,945	$ (28,237,430)	$ 31,520,515	$ -	$ -	$ -	$ 31,520,515
133												

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-1

Schedule G-1
Functionalized Revenue Requirement

Schedule G-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to: Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(I)	(J)	(K)	(L)	(M)	(N)
134		**Total Customer and Information Expenses**		**$ 96,806,582**	**$ (78,590)**	**$ 96,727,992**	**$ (41,257,495)**	**$ 55,470,497**	**$ -**	**$ -**	**$ -**	**$ 55,470,497**
135												
136		**General and Administrative Expenses**										
137	920	Administrative and General Salaries	Schedule D-2	$ 63,016,197		$ 63,016,197	$ (14,044,466)	$ 48,971,732	$ 12,335,705	$ 4,502,640	$ 13,690,296	$ 18,443,090
138	921	Office Supplies and Expenses	Schedule D-2	5,527,639		5,527,639	(3,525,338)	2,002,301	661,123	164,833	501,177	675,168
139	922	Administrative Expense Transferred	Schedule D-2	7,043,700	-	7,043,700	-	7,043,700	7,043,700	-	-	-
140	923	Outside Services Employed	Schedule D-2	47,957,778	(75,000)	47,882,778	(38,115,837)	9,766,941	3,450,851	2,540,804	1,983,442	1,791,845
141	924	Property Insurance	Schedule D-2	5,769,617	(634,159)	5,135,459	179,814	5,315,273	3,983,904	216,647	1,090,023	24,698
142	925	Injuries and Damages	Schedule D-2	3,697,818	-	3,697,818	463,391	4,161,209	1,715,279	300,610	914,005	1,231,315
143	926	Employee Pension and Benefits	Schedule D-2	66,349,175	-	66,349,175	(12,771,458)	53,577,717	19,474,778	4,191,319	12,743,722	17,167,898
144	928	Regulatory Commission Expense	Schedule D-2	74,725	-	74,725	597,000	671,725	277,280	-	361,431	33,013
145	930	General Expenses	Schedule D-2	60,450,138	(41,318)	60,408,820	30,553,694	90,962,513	18,813,784	8,867,222	26,960,825	36,320,683
146	931	Rents	Schedule D-2	6,140,953	-	6,140,953		6,140,953	1,211,877	605,793	1,841,917	2,481,366
147	935	Maintenance of General Plant	Schedule D-2	6,024,103	-	6,024,103	(1,198,300)	4,825,803	1,687,288	517,235	2,125,910	495,369
148		Sub-Total		$ 272,051,843	$ (750,477)	$ 271,301,366	$ (37,861,500)	$ 233,439,866	$ 70,655,568	$ 21,907,104	$ 62,212,748	$ 78,664,446
149												
150		**Total Operations & Maintenance Expenses**	Line 66 + 86 + 112 + 134 + 148	**$ 1,038,262,910**	**$ (829,067)**	**$ 1,037,433,843**	**$ (52,816,042)**	**$ 984,617,801**	**$ 511,804,399**	**$ 190,200,881**	**$ 148,477,578**	**$ 134,134,942**
151												
152		**Depreciation & Amortization of CIAC**										
153	403	Depreciation Expense	WP E-1	$ 280,815,394	$ (9,961,371)	$ 270,854,023	$ (111,743,752)	$ 159,110,271	$ 48,755,043	$ 22,303,555	$ 76,491,773	$ 11,559,900
154		Amortization of CIAC	WP E-1	(12,344,571)	-	(12,344,571)	-	(12,344,571)	-	(403,714)	(11,940,857)	-
155		Sub-Total		$ 268,470,823	$ (9,961,371)	$ 258,509,452	$ (111,743,752)	$ 146,765,700	$ 48,755,043	$ 21,899,841	$ 64,550,916	$ 11,559,900
156												
157		**Other Expenses**										
158	426	Donations	WP E-4	11,957	-	11,957	-	11,957	11,957	-	-	-
159	408	Taxes Other Than Income	WP E-2	1,943,325	-	1,943,325	-	1,943,325	661,622	-	1,281,702	-
160	417	Expenses - Non-utility operations	WP E-4	21,518,979	(18,713,593)	2,805,385	2,520,312	5,325,697	-	-	-	5,325,697
161		Misc. Nonoperating Income	WP E-4	11,067,087	-	11,067,087	(10,074,349)	992,738	409,791	-	534,157	48,790
162		Other Sales To Public Authorities	WP E-4	-	-	-	-	-	-	-	-	-
163		Interest on Customer Deposits	WP E-4	649,079	-	649,079	-	649,079	240,088	-	294,419	114,571
164		Sub-Total		$ 35,190,425	$ (18,713,593)	$ 16,476,832	$ (7,554,037)	$ 8,922,794	$ 1,323,457	$ -	$ 2,110,279	$ 5,489,058
165												
166		**Total Expenses (before Return)**	Line 150 + 155 + 164	**$ 1,341,924,158**	**$ (29,504,031)**	**$ 1,312,420,127**	**$ (172,113,832)**	**$ 1,140,306,295**	**$ 561,882,899**	**$ 212,100,723**	**$ 215,138,773**	**$ 151,183,900**
167												
168		**Return**										
169		Debt Service	WP C-3.1	$ 159,561,089	$ (17,842,507)	$ 141,718,582	$ 1,396,488	$ 143,115,070	$ 57,619,483	$ 23,754,546	$ 61,741,042	$ -
170		Non-Nuclear Decommissioning	Schedule C-3	8,000,000	-	8,000,000	-	8,000,000	8,000,000	-	-	-
171		General Fund Transfer	WP C-3.2	114,000,000	-	114,000,000	7,000,000	121,000,000	39,166,703	10,799,372	52,127,496	18,906,429
172		Internally Generated Funds for Construction	Schedule C-3	198,693,044	(12,258,563)	186,434,481	(66,616,839)	119,817,642	11,028,856	22,828,153	79,940,319	6,020,314
173		Sub-Total		$ 480,254,133	$ (30,101,070)	$ 450,153,062	$ (58,220,350)	$ 391,932,712	$ 115,815,041	$ 57,382,071	$ 193,808,856	$ 24,926,743
174		Less:										
175		Depreciation and Amortization Expense	Schedule C-3	$ (268,470,823)	$ 9,961,371	$ (258,509,452)	$ 111,743,752	$ (146,765,700)	$ (48,755,043)	$ (21,899,841)	$ (64,550,916)	$ (11,559,900)
176		CIAC	Schedule C-3	(41,398,937)	-	(41,398,937)	(2,229,044)	(43,627,981)	(638,352)	(31,769)	(42,957,860)	-
177		Interest and Dividend Income	Schedule C-3	(2,966,885)	-	(2,966,885)	(1,303,431)	(4,270,316)	(1,738,965)	(1,015,085)	(1,234,220)	(282,045)
178		Sub-Total		$ (312,836,645)	$ 9,961,371	$ (302,875,274)	$ 108,211,278	$ (194,663,996)	$ (51,132,360)	$ (22,946,695)	$ (108,742,996)	$ (11,841,945)
179												
180		**Cash Flow Return Requested**	Line 173 + 178	**$ 167,417,488**	**$ (20,139,700)**	**$ 147,277,788**	**$ 49,990,927**	**$ 197,268,716**	**$ 64,682,681**	**$ 34,435,377**	**$ 85,065,860**	**$ 13,084,798**
181												
182		**Less Other (Non-Rate) Revenue**										
183		Other Revenue	Schedule E-5	(171,511,285)	29,890,394	(141,620,891)	(2,814,513)	(144,435,404)	(4,856,163)	(126,768,935)	(8,617,291)	(4,193,014)
184		Sub-Total		$ (171,511,285)	$ 29,890,394	$ (141,620,891)	$ (2,814,513)	$ (144,435,404)	$ (4,856,163)	$ (126,768,935)	$ (8,617,291)	$ (4,193,014)
185												
186		**Total Retail Electric Revenue Requirement**	Line 166 + 180 + 184	**$ 1,337,830,361**	**$ (19,753,337)**	**$ 1,318,077,024**	**$ (124,937,417)**	**$ 1,193,139,607**	**$ 621,709,417**	**$ 119,767,164**	**$ 291,587,342**	**$ 160,075,684**

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
1	**Power Production Expenses**								
2		Steam Power Generation							
3		**Operation**							
4	500	Operation Supervision and Engineering	Schedule G-1	6,250,348	FERC 500	4,185,946	2,064,402	-	6,250,348
5	501	Fuel - Recoverable	Schedule G-1	211,862,067	Energy	-	211,862,067	-	211,862,067
6	501	Fuel - Non-Recoverable	Schedule G-1	4,755,122	FERC 501 Non-Recoverable	3,489,791	1,265,331	-	4,755,122
7	502	Steam Expenses	Schedule G-1	3,055,671	FERC 502	2,772,169	283,503	-	3,055,671
8	505	Electric Expenses	Schedule G-1	5,640,623	FERC 505	1,939,777	3,700,846	-	5,640,623
9	506	Miscellaneous Steam Expenses	Schedule G-1	12,445,953	FERC 506	9,687,513	2,758,440	-	12,445,953
10	507	Rents	Schedule G-1	1,248	FERC 507	-	1,248	-	1,248
11		Sub-Total		$ 244,011,033		$ 22,075,196	$ 221,935,837	$ -	$ 244,011,033
12									
13		**Maintenance**							
14	510	Maintenance Supervision	Schedule G-1	3,824,883	FERC 510	3,525,319	299,564	-	3,824,883
15	511	Maintenance of Structures	Schedule G-1	1,063,251	FERC 511	349,912	713,339	-	1,063,251
16	512	Maintenance of Boiler Plant	Schedule G-1	4,090,047	FERC 512	3,853,679	236,368	-	4,090,047
17	513	Maintenance of Electric Plant	Schedule G-1	937,385	FERC 513	716,457	220,928	-	937,385
18	514	Maintenance of Miscellaneous Steam Plant	Schedule G-1	2,075,364	FERC 514	1,869,878	205,487	-	2,075,364
19		Sub-Total		$ 11,990,931		$ 10,315,245	$ 1,675,686	$ -	$ 11,990,931
20									
21		Nuclear Power Generation							
22		**Operation**							
23	517	Operation Supervision	Schedule G-1	9,201,529	Demand	9,201,529	-	-	9,201,529
24	518	Nuclear Fuel Expense	Schedule G-1	19,403,717	Energy	-	19,403,717	-	19,403,717
25	519	Coolants and Water	Schedule G-1	1,301,968	Demand	1,301,968	-	-	1,301,968
26	520	Steam Expenses	Schedule G-1	1,974,458	Demand	1,974,458	-	-	1,974,458
27	523	Electric Expenses	Schedule G-1	6,545,685	Demand	6,545,685	-	-	6,545,685
28	524	Misc Nuclear Power Expenses	Schedule G-1	24,644,174	Demand	24,644,174	-	-	24,644,174
29		Sub-Total		$ 63,071,532		$ 43,667,814	$ 19,403,717	$ -	$ 63,071,532
30									
31		**Maintenance**							
32	528	Maintenance Supervision	Schedule G-1	3,219,272	Demand	3,219,272	-	-	3,219,272
33	529	Maintenance of Structures	Schedule G-1	3,240,106	Demand	3,240,106	-	-	3,240,106
34	530	Maintenance of Reactor Plant	Schedule G-1	5,806,978	Demand	5,806,978	-	-	5,806,978
35	531	Maintenance of Electric Plant	Schedule G-1	3,895,954	Demand	3,895,954	-	-	3,895,954
36	532	Maintenance of Miscellaneous	Schedule G-1	1,561,804	Demand	1,561,804	-	-	1,561,804
37		Sub-Total		$ 17,724,113		$ 17,724,113	$ -	$ -	$ 17,724,113
38									
39		Other Power Generation							
40		**Operation**							
41	546	Operation Supervision	Schedule G-1	2,161,679	Demand	2,161,679	-	-	2,161,679
42	547	Fuel	Schedule G-1	270,731,344	Energy	-	270,731,344	-	270,731,344
43	548	Generation Expenses	Schedule G-1	4,089,758	Demand	4,089,758	-	-	4,089,758
44	549	Miscellaneous Other Power Generation Expenses	Schedule G-1	430,854	Demand	430,854	-	-	430,854
45	550	Rents	Schedule G-1	8,944	Demand	8,944	-	-	8,944
46		Energy Efficiency	Schedule G-1	26,649,169	Other	-	-	26,649,169	26,649,169
47		Green Building	Schedule G-1	2,840,901	Other	-	-	2,840,901	2,840,901
48		Solar Rebate	Schedule G-1	1,255,630	Other	-	-	1,255,630	1,255,630
49		Sub-Total		$ 308,168,279		$ 6,691,234	$ 270,731,344	$ 30,745,700	$ 308,168,279
50									
51		**Maintenance**							
52	551	Maintenance Supervision and Engineering	Schedule G-1	13,836	Demand	13,836	-	-	13,836
53	552	Maintenance of Structures	Schedule G-1	251,490	FERC 552	251,490	-	-	251,490
54	553	Maintenance of Generating and Electric Equipment	Schedule G-1	7,769,087	Demand	7,769,087	-	-	7,769,087
55	554	Maintenance of Misc Other Power Generation Plant	Schedule G-1	5,944,831	Demand	5,944,831	-	-	5,944,831
56		Sub-Total		$ 13,979,244		$ 13,979,244	$ -	$ -	$ 13,979,244
57									
58		Other Power Supply							
59	555	Purchased Power - Recoverable	Schedule G-1	212,097,897	Energy	-	212,097,897	-	212,097,897
60	555	Purchased Power - Non-Recoverable	Schedule G-1	13,471	Demand	13,471	-	-	13,471
61	556	System Control and Load Dispatching - Recoverable	Schedule G-1	(441,250,248)	Energy	-	(441,250,248)	-	(441,250,248)
62	556	System Control and Load Dispatching - Non-Recovera	Schedule G-1	11,078,013	FERC 556 Non-Recoverable	2,625,602	-	8,452,410	11,078,013
63	557	Other Power Expenses	Schedule G-1	264,566	Demand	264,566	-	-	264,566
64		Sub-Total		$ (217,796,301)		$ 2,903,639	$ (229,152,351)	$ 8,452,410	$ (217,796,301)
65									
66	**Total Power Production Expense**			**$ 441,148,830**		**$ 117,356,487**	**$ 284,594,233**	**$ 39,198,111**	**$ 441,148,830**
67									
68	**Transmission Expense**								
69		**Operation**							
70	560	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
71	561	Load Dispatching	Schedule G-1	-		-	-	-	-
72	562	Station Expenses	Schedule G-1	-		-	-	-	-
73	563	Overhead Line Expenses	Schedule G-1	-		-	-	-	-
74	565	Transmission of Electricity by Others	Schedule G-1	-		-	-	-	-
75	566	Miscellaneous Transmission Expenses	Schedule G-1	-		-	-	-	-
76		Sub-Total		$ -		$ -	$ -	$ -	$ -
77									
78		**Maintenance**							
79	568	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-
80	570	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-
81	571	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-
82	572	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-
83	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	-		-	-	-	-
84		Sub-Total		$ -		$ -	$ -	$ -	$ -
85									
86		**Total Transmission Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
87									
88		**Distribution Expenses**							
89		**Operation**							
90	580	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-
91	581	Load Dispatching	Schedule G-1	-		-	-	-	-
92	582	Station Expenses	Schedule G-1	-		-	-	-	-
93	583	Overhead Line Expenses	Schedule G-1	-		-	-	-	-
94	584	Underground Line Expenses	Schedule G-1	-		-	-	-	-
95	585	Street Lighting	Schedule G-1	-		-	-	-	-
96	586	Meter Expenses	Schedule G-1	-		-	-	-	-
97	587	Customer Installation Expenses	Schedule G-1	-		-	-	-	-
98	588	Miscellaneous Distribution Expenses	Schedule G-1	-		-	-	-	-
99		Sub-Total		$ -		$ -	$ -	$ -	$ -
100									
101		**Maintenance**							
102	590	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-
103	591	Maintenance of Structures	Schedule G-1	-		-	-	-	-
104	592	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-
105	593	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-
106	594	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-
107	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	-		-	-	-	-
108	597	Maintenance of Meters	Schedule G-1	-		-	-	-	-
109	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	-		-	-	-	-
110		Sub-Total		$ -		$ -	$ -	$ -	$ -
111									
112		**Total Distribution Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
113									
114		**Customer and Information Expenses**							
115		Customer Accounts Expenses							
116	901	Supervision	Schedule G-1	-		-	-	-	-
117	902	Meter Reading Expenses	Schedule G-1	-		-	-	-	-
118	903	Customer Records and Collection Expenses	Schedule G-1	-		-	-	-	-
119	904	Uncollectible Accounts	Schedule G-1	-		-	-	-	-
120	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	-		-	-	-	-
121		Sub-Total		$ -		$ -	$ -	$ -	$ -
122									
123		Cust. Service & Information Expense							
124	907	Supervision	Schedule G-1	-		-	-	-	-
125	908	Customer Assistance Expenses	Schedule G-1	-		-	-	-	-
126	909	Informational & Instructional Advertising Expenses	Schedule G-1	-		-	-	-	-
127	910	Misc Customer Service & Informational Expenses	Schedule G-1	-		-	-	-	-
128	911	Supervision	Schedule G-1	-		-	-	-	-
129	912	Demonstrating & Selling Expense	Schedule G-1	-		-	-	-	-
130	913	Advertising Expense	Schedule G-1	-		-	-	-	-
131	916	Miscellaneous Sales Expense	Schedule G-1	-		-	-	-	-
132		Sub-Total		$ -		$ -	$ -	$ -	$ -
133									
134		**Total Customer and Information Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
135									
136		**General and Administrative Expenses**							
137	920	Administrative and General Salaries	Schedule G-1	12,335,705	Demand	12,335,705	-	-	12,335,705
138	921	Office Supplies and Expenses	Schedule G-1	661,123	Demand	661,123	-	-	661,123
139	922	Administrative Expense Transferred	Schedule G-1	7,043,700	FERC 922	6,973,440	70,259	-	7,043,700

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
140	923	Outside Services Employed	Schedule G-1	3,450,851	Demand	3,450,851	-	-	3,450,851
141	924	Property Insurance	Schedule G-1	3,983,904	Demand	3,983,904	-	-	3,983,904
142	925	Injuries and Damages	Schedule G-1	1,715,279	FERC 925	1,658,538	56,741	-	1,715,279
143	926	Employee Pension and Benefits	Schedule G-1	19,474,778	FERC 926	18,602,774	872,004	-	19,474,778
144	928	Regulatory Commission Expense	Schedule G-1	277,280	Demand	277,280	-	-	277,280
145	930	General Expenses	Schedule G-1	18,813,784	Demand	18,813,784	-	-	18,813,784
146	931	Rents	Schedule G-1	1,211,877	Demand	1,211,877	-	-	1,211,877
147	935	Maintenance of General Plant	Schedule G-1	1,687,288	FERC 935	1,676,861	10,427	-	1,687,288
148		Sub-Total		$ 70,655,568		$ 69,646,137	$ 1,009,431	$ -	$ 70,655,568
149									
150	**Total Operations & Maintenance Expenses**		Line 66 + 86 + 112 + 134 + 148	**$ 511,804,399**		**$ 187,002,624**	**$ 285,603,664**	**$ 39,198,111**	**$ 511,804,399**
151									
152	**Depreciation & Amortization of CIAC**								
153	403	Depreciation Expense	Schedule G-1	48,755,043	Demand	48,755,043	-	-	48,755,043
154		Amortization of CIAC	Schedule G-1	-	Demand	-	-	-	-
155		Sub-Total		**$ 48,755,043**		**$ 48,755,043**	**$ -**	**$ -**	**$ 48,755,043**
156									
157	**Other Expenses**								
158	426	Donations	Schedule G-1	11,957	Demand	11,957	-	-	11,957
159	408	Taxes Other Than Income	Schedule G-1	661,622	FERC 408	-	661,622	-	661,622
160	417	Expenses - Non-utility operations	Schedule G-1	-	Demand	-	-	-	-
161		Misc. Nonoperating Income	Schedule G-1	409,791	Demand	409,791	-	-	409,791
162		Other Sales To Public Authorities	Schedule G-1	-	Demand	-	-	-	-
163		Interest on Customer Deposits	Schedule G-1	240,088	Demand	240,088	-	-	240,088
164		Sub-Total		$ 1,323,457		$ 661,835	$ 661,622	$ -	$ 1,323,457
165									
166	**Total Expenses (before Return)**		Line 150 + 155 + 164	**$ 561,882,899**		**$ 236,419,502**	**$ 286,265,286**	**$ 39,198,111**	**$ 561,882,899**
167									
168	**Return**								
169		Debt Service	Schedule G-1	57,619,483	Prod Debt	14,652,241	42,967,242	-	57,619,483
170		Non-Nuclear Decommissioning	Schedule G-1	8,000,000	Demand	8,000,000	-	-	8,000,000
171		General Fund Transfer	Schedule G-1	39,166,703	Demand	39,166,703	-	-	39,166,703
172		Internally Generated Funds for Construction	Schedule G-1	11,028,856	Demand	11,028,856	-	-	11,028,856
173		Sub-Total		$ 115,815,041		$ 72,847,799	$ 42,967,242	$ -	$ 115,815,041
174		Less:							
175		Depreciation Expense	Schedule G-1	(48,755,043)	Demand	(48,755,043)	-	-	(48,755,043)
176		CIAC	Schedule G-1	(638,352)	Demand	(638,352)	-	-	(638,352)
177		Interest and Dividend Income	Schedule G-1	(1,738,965)	Demand	(1,738,965)	-	-	(1,738,965)
178		Sub-Total		$ (51,132,360)		$ (51,132,360)	$ -	$ -	$ (51,132,360)
179									
180	**Cash Flow Return Requested**		Line 173 + 178	**$ 64,682,681**		**$ 21,715,439**	**$ 42,967,242**	**$ -**	**$ 64,682,681**
181									
182	**Less Other (Non-Rate) Revenue**								
183		Other Revenue	Schedule G-1	(4,856,163)	Demand	(4,856,163)	-	-	(4,856,163)
184		Sub-Total		$ (4,856,163)		$ (4,856,163)	$ -	$ -	$ (4,856,163)
185									
186	**Total Retail Electric Revenue Requirement**		Line 166 + 180 + 184	**$ 621,709,417**		**$ 253,278,778**	**$ 329,232,528**	**$ 39,198,111**	**$ 621,709,417**
187									
188									
189									
190	**Gross Plant In Service**								
191									
192	**Steam Power Generation**								
193	310	Land & Land Rights	Schedule B-1	8,897,139	Demand	8,897,139	-	-	8,897,139
194	311	Structures & Improvements	Schedule B-1	92,140,639	Demand	92,140,639	-	-	92,140,639
195	312	Boiler Plant Equipment	Schedule B-1	430,481,657	Demand	430,481,657	-	-	430,481,657
196	313	Engines and Engine Driven Generators	Schedule B-1	32,368	Demand	32,368	-	-	32,368
197	314	Turbogenerator Units	Schedule B-1	91,669,053	Demand	91,669,053	-	-	91,669,053
198	315	Accessory Plt Equipment	Schedule B-1	34,287,423	Demand	34,287,423	-	-	34,287,423
199	316	Miscellaneous Equipment	Schedule B-1	62,718,730	Demand	62,718,730	-	-	62,718,730
200		Sub-Total		$ 720,227,010		$ 720,227,010	$ -	$ -	$ 720,227,010
201									
202	**Nuclear Power Generation**								
203	320	Land & Land Rights	Schedule B-1	2,782,932	Demand	2,782,932	-	-	2,782,932
204	321	Structures & Improvements	Schedule B-1	428,766,419	Demand	428,766,419	-	-	428,766,419
205	322	Reactor Plant Equipment	Schedule B-1	321,359,526	Demand	321,359,526	-	-	321,359,526
206	323	Turbogenerator Units	Schedule B-1	60,034,149	Demand	60,034,149	-	-	60,034,149

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
207	324	Accessory Plant Equipment	Schedule B-1	175,100,262	Demand	175,100,262	-	-	175,100,262
208	325	Miscellaneous Equipment	Schedule B-1	49,206,668	Demand	49,206,668	-	-	49,206,668
209		Sub-Total		$ 1,037,249,955		$ 1,037,249,955	$ -	$ -	$ 1,037,249,955
210									
211	**Combustion Turbine & Other Production**								
212	340	Land & Land Rights	Schedule B-1	3,354,782	Demand	3,354,782	-	-	3,354,782
213	341	Structures & Improvements	Schedule B-1	12,975,957	Demand	12,975,957	-	-	12,975,957
214	342	Fuel Holders, Producers and Accessories	Schedule B-1	22,305,783	Demand	22,305,783	-	-	22,305,783
215	343	Prime movers	Schedule B-1	14,013,485	Demand	14,013,485	-	-	14,013,485
216	344	Generator/PV	Schedule B-1	366,614,833	Demand	366,614,833	-	-	366,614,833
217	345	Accessory Elec Equip.	Schedule B-1	13,838,317	Demand	13,838,317	-	-	13,838,317
218	346	Miscellaneous Equipment	Schedule B-1	4,324,460	Demand	4,324,460	-	-	4,324,460
219		Sub-Total		$ 437,427,617		$ 437,427,617	$ -	$ -	$ 437,427,617
220									
221	**Total Power Generation Plant**		Line 200 + 209 + 219	$ 2,194,904,582		$ 2,194,904,582	$ -	$ -	$ 2,194,904,582
222									
223	**Transmission Plant**								
224	350	Land & Land Rights	Schedule B-1	-		-	-	-	-
225	352	Structures & Improvements	Schedule B-1	-		-	-	-	-
226	353	Station Equipment	Schedule B-1	-		-	-	-	-
227	354	Towers and Fixtures	Schedule B-1	-		-	-	-	-
228	355	Poles and Fixtures	Schedule B-1	-		-	-	-	-
229	356	Overhead Conductors and Devices	Schedule B-1	-		-	-	-	-
230	357	Underground Conduit	Schedule B-1	-		-	-	-	-
231	358	Underground Conductors and Devices	Schedule B-1	-		-	-	-	-
232	359	Roads and Trails	Schedule B-1	-		-	-	-	-
233		Sub-Total		$ -		$ -	$ -	$ -	$ -
234									
235	**Distribution Plant**								
236	360	Land & Land Rights	Schedule B-1	-		-	-	-	-
237	361	Structures & Improvements	Schedule B-1	-		-	-	-	-
238	362	Station Equipment	Schedule B-1	-		-	-	-	-
239	363	Storage Equipment	Schedule B-1	-		-	-	-	-
240	364	Poles, Towers & Fixtures	Schedule B-1	-		-	-	-	-
241	365	OH Conductors & Devices	Schedule B-1	-		-	-	-	-
242	366	UG Conduit	Schedule B-1	-		-	-	-	-
243	367	UG Conductors & Devices	Schedule B-1	-		-	-	-	-
244	368	Line Transformers	Schedule B-1	-		-	-	-	-
245	369	Services	Schedule B-1	-		-	-	-	-
246	370	Meters	Schedule B-1	-		-	-	-	-
247	371	Installation on Customers' Prem	Schedule B-1	-		-	-	-	-
248	372	Leased Property on Customers' Premises	Schedule B-1	-		-	-	-	-
249	373	Streetlighting & Signal Systems	Schedule B-1	-		-	-	-	-
250		Sub-Total		$ -		$ -	$ -	$ -	$ -
251									
252	**Total Plant in Service Before General Plant**		Line 221 + 233 + 250	$ 2,194,904,582		$ 2,194,904,582	$ -	$ -	$ 2,194,904,582
253				-					
254	**General Plant**								
255	389	Land & Land Rights	Schedule B-2	3,013,056	Demand	3,013,056	-	-	3,013,056
256	390	Structures & Improvements	Schedule B-2	55,362,337	Demand	55,362,337	-	-	55,362,337
257	391	Office Furniture & Equipment	Schedule B-2	44,228,367	Demand	44,228,367	-	-	44,228,367
258	392	Transportation Equipment	Schedule B-2	2,285,985	Demand	2,285,985	-	-	2,285,985
259	393	Stores Equipment	Schedule B-2	111,854	Demand	111,854	-	-	111,854
260	394	Tools, Shop & Garage Equipment	Schedule B-2	1,056,869	Demand	1,056,869	-	-	1,056,869
261	395	Laboratory Equipment	Schedule B-2	531,721	Demand	531,721	-	-	531,721
262	396	Power Operated Equipment	Schedule B-2	1,115,906	Demand	1,115,906	-	-	1,115,906
263	397	Communications Equipment	Schedule B-3	32,060,900	Demand	32,060,900	-	-	32,060,900
264	398	Miscellaneous Equipment	Schedule B-2	4,311,273	Demand	4,311,273	-	-	4,311,273
265	399	Other Tangible Property	Schedule B-2	4,851	Demand	4,851	-	-	4,851
266		Sub-Total		$ 144,083,119		$ 144,083,119	$ -	$ -	$ 144,083,119
267									
268	**Total Electric Gross Plant in Service**		Line 252 + 266	**$ 2,338,987,702**		**$ 2,338,987,702**	**$ -**	**$ -**	**$ 2,338,987,702**
269									
270									
271	**Accumulated Deprecation**								
272									
273	**Steam Power Generation**								

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
274	310	Land & Land Rights	Schedule B-5	-		-	-	-	-
275	311	Structures & Improvements	Schedule B-5	85,646,771	Demand	85,646,771	-	-	85,646,771
276	312	Boiler Plant Equipment	Schedule B-5	309,256,375	Demand	309,256,375	-	-	309,256,375
277	313	Engines and Engine Driven Generators	Schedule B-5	663	Demand	663	-	-	663
278	314	Turbogenerator Units	Schedule B-5	78,307,537	Demand	78,307,537	-	-	78,307,537
279	315	Accessory Plt Equipment	Schedule B-5	39,269,943	Demand	39,269,943	-	-	39,269,943
280	316	Miscellaneous Equipment	Schedule B-5	57,375,033	Demand	57,375,033	-	-	57,375,033
281		Sub-Total		$ 569,856,323		$ 569,856,323	$ -	$ -	$ 569,856,323
282									
283	**Nuclear Power Generation**								
284	320	Land & Land Rights	Schedule B-5	-		-	-	-	-
285	321	Structures & Improvements	Schedule B-5	304,984,389	Demand	304,984,389	-	-	304,984,389
286	322	Reactor Plant Equipment	Schedule B-5	210,196,519	Demand	210,196,519	-	-	210,196,519
287	323	Turbogenerator Units	Schedule B-5	28,498,520	Demand	28,498,520	-	-	28,498,520
288	324	Accessory Plant Equipment	Schedule B-5	126,139,468	Demand	126,139,468	-	-	126,139,468
289	325	Miscellaneous Equipment	Schedule B-5	9,045,144	Demand	9,045,144	-	-	9,045,144
290		Sub-Total		$ 678,864,041		$ 678,864,041	$ -	$ -	$ 678,864,041
291									
292	**Combustion Turbine & Other Production**								
293	340	Land & Land Rights	Schedule B-5	-		-	-	-	-
294	341	Structures & Improvements	Schedule B-5	5,128,500	Demand	5,128,500	-	-	5,128,500
295	342	Fuel Holders, Producers and Accessories	Schedule B-5	8,781,370	Demand	8,781,370	-	-	8,781,370
296	343	Prime movers	Schedule B-5	4,903,402	Demand	4,903,402	-	-	4,903,402
297	344	Generator/PV	Schedule B-5	214,860,336	Demand	214,860,336	-	-	214,860,336
298	345	Accessory Elec Equip.	Schedule B-5	5,731,959	Demand	5,731,959	-	-	5,731,959
299	346	Miscellaneous Equipment	Schedule B-5	1,817,847	Demand	1,817,847	-	-	1,817,847
300		Sub-Total		$ 241,223,414		$ 241,223,414	$ -	$ -	$ 241,223,414
301									
302	**Total Power Generation Plant**		Line 281 + 290 + 300	$ 1,489,943,777		$ 1,489,943,777	$ -	$ -	$ 1,489,943,777
303									
304	**Transmission Plant**								
305	350	Land & Land Rights	Schedule B-5	-		-	-	-	-
306	352	Structures & Improvements	Schedule B-5	-		-	-	-	-
307	353	Station Equipment	Schedule B-5	-		-	-	-	-
308	354	Towers and Fixtures	Schedule B-5	-		-	-	-	-
309	355	Poles and Fixtures	Schedule B-5	-		-	-	-	-
310	356	Overhead Conductors and Devices	Schedule B-5	-		-	-	-	-
311	357	Underground Conduit	Schedule B-5	-		-	-	-	-
312	358	Underground Conductors and Devices	Schedule B-5	-		-	-	-	-
313	359	Roads and Trails	Schedule B-5	-		-	-	-	-
314		Sub-Total		$ -		$ -	$ -	$ -	$ -
315									
316		**Distribution Plant**							
317	360	Land & Land Rights	Schedule B-5	-		-	-	-	-
318	361	Structures & Improvements	Schedule B-5	-		-	-	-	-
319	362	Station Equipment	Schedule B-5	-		-	-	-	-
320	363	Storage Equipment	Schedule B-5	-		-	-	-	-
321	364	Poles, Towers & Fixtures	Schedule B-5	-		-	-	-	-
322	365	OH Conductors & Devices	Schedule B-5	-		-	-	-	-
323	366	UG Conduit	Schedule B-5	-		-	-	-	-
324	367	UG Conductors & Devices	Schedule B-5	-		-	-	-	-
325	368	Line Transformers	Schedule B-5	-		-	-	-	-
326	369	Services	Schedule B-5	-		-	-	-	-
327	370	Meters	Schedule B-5	-		-	-	-	-
328	371	Installation on Customers' Prem	Schedule B-5	-		-	-	-	-
329	372	Leased Property on Customers' Premises	Schedule B-5	-		-	-	-	-
330	373	Streetlighting & Signal Systems	Schedule B-5	-		-	-	-	-
331		Sub-Total		$ -		$ -	$ -	$ -	$ -
332									
333		**Total Plant in Service Before General Plant**	Line 302 + 314 + 331	$ 1,489,943,777		$ 1,489,943,777	$ -	$ -	$ 1,489,943,777
334									
335		**General Plant**							
336	389	Land & Land Rights	Schedule B-5	-		-	-	-	-
337	390	Structures & Improvements	Schedule B-5	14,598,746	Demand	14,598,746	-	-	14,598,746
338	391	Office Furniture & Equipment	Schedule B-5	34,897,987	Demand	34,897,987	-	-	34,897,987
339	392	Transportation Equipment	Schedule B-5	1,288,653	Demand	1,288,653	-	-	1,288,653
340	393	Stores Equipment	Schedule B-5	111,854	Demand	111,854	-	-	111,854

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
341	394	Tools, Shop & Garage Equipment	Schedule B-5	773,325	Demand	773,325	-	-	773,325
342	395	Laboratory Equipment	Schedule B-5	332,477	Demand	332,477	-	-	332,477
343	396	Power Operated Equipment	Schedule B-5	949,245	Demand	949,245	-	-	949,245
344	397	Communications Equipment	Schedule B-5	31,850,631	Demand	31,850,631	-	-	31,850,631
345	398	Miscellaneous Equipment	Schedule B-5	4,020,491	Demand	4,020,491	-	-	4,020,491
346	399	Other Tangible Property	Schedule B-5	4,311	Demand	4,311	-	-	4,311
347		Sub-Total		$ 88,827,721		$ 88,827,721	$ -	$ -	$ 88,827,721
348									
349		**Total Electric Accumulated Deprecation**	Line 333 + 347	**$ 1,578,771,498**		**$ 1,578,771,498**	**$ -**	**$ -**	**$ 1,578,771,498**
350									
351									
352		**Net Plant In Service**							
353									
354		**Steam Power Generation**							
355	310	Land & Land Rights	Line 193 - 274	8,897,139	Demand	8,897,139	-	-	8,897,139
356	311	Structures & Improvements	Line 194 - 275	6,493,868	Demand	6,493,868	-	-	6,493,868
357	312	Boiler Plant Equipment	Line 195 - 276	121,225,282	Demand	121,225,282	-	-	121,225,282
358	313	Engines and Engine Driven Generators	Line 196 - 277	31,705	Demand	31,705	-	-	31,705
359	314	Turbogenerator Units	Line 197 - 278	13,361,516	Demand	13,361,516	-	-	13,361,516
360	315	Accessory Plt Equipment	Line 198 - 279	(4,982,520)	Demand	(4,982,520)	-	-	(4,982,520)
361	316	Miscellaneous Equipment	Line 199 - 280	5,343,697	Demand	5,343,697	-	-	5,343,697
362		Sub-Total		$ 150,370,688		$ 150,370,688	$ -	$ -	$ 150,370,688
363									
364		**Nuclear Power Generation**							
365	320	Land & Land Rights	Line 203 - 284	2,782,932	Demand	2,782,932	-	-	2,782,932
366	321	Structures & Improvements	Line 204 - 285	123,782,030	Demand	123,782,030	-	-	123,782,030
367	322	Reactor Plant Equipment	Line 205 - 286	111,163,007	Demand	111,163,007	-	-	111,163,007
368	323	Turbogenerator Units	Line 206 - 287	31,535,628	Demand	31,535,628	-	-	31,535,628
369	324	Accessory Plant Equipment	Line 207 - 288	48,960,793	Demand	48,960,793	-	-	48,960,793
370	325	Miscellaneous Equipment	Line 208 - 289	40,161,525	Demand	40,161,525	-	-	40,161,525
371		Sub-Total		$ 358,385,915		$ 358,385,915	$ -	$ -	$ 358,385,915
372									
373		**Combustion Turbine & Other Production**							
374	340	Land & Land Rights	Line 212 - 293	3,354,782	Demand	3,354,782	-	-	3,354,782
375	341	Structures & Improvements	Line 213 - 294	7,847,457	Demand	7,847,457	-	-	7,847,457
376	342	Fuel Holders, Producers and Accessories	Line 214 - 295	13,524,413	Demand	13,524,413	-	-	13,524,413
377	343	Prime movers	Line 215 - 296	9,110,083	Demand	9,110,083	-	-	9,110,083
378	344	Generator/PV	Line 216 - 297	151,754,497	Demand	151,754,497	-	-	151,754,497
379	345	Accessory Elec Equip.	Line 217 - 298	8,106,358	Demand	8,106,358	-	-	8,106,358
380	346	Miscellaneous Equipment	Line 218 - 299	2,506,613	Demand	2,506,613	-	-	2,506,613
381		Sub-Total		$ 196,204,203		$ 196,204,203	$ -	$ -	$ 196,204,203
382									
383		**Total Power Generation Plant**	Line 362 + 371 + 381	$ 704,960,805		$ 704,960,805	$ -	$ -	$ 704,960,805
384									
385		**Transmission Plant**							
386	350	Land & Land Rights	Line 224 - 305	-		-	-	-	-
387	352	Structures & Improvements	Line 225 - 306	-		-	-	-	-
388	353	Station Equipment	Line 226 - 307	-		-	-	-	-
389	354	Towers and Fixtures	Line 227 - 308	-		-	-	-	-
390	355	Poles and Fixtures	Line 228 - 309	-		-	-	-	-
391	356	Overhead Conductors and Devices	Line 229 - 310	-		-	-	-	-
392	357	Underground Conduit	Line 230 - 311	-		-	-	-	-
393	358	Underground Conductors and Devices	Line 231 - 312	-		-	-	-	-
394	359	Roads and Trails	Line 232 - 313	-		-	-	-	-
395		Sub-Total		$ -		$ -	$ -	$ -	$ -
396									
397		**Distribution Plant**							
398	360	Land & Land Rights	Line 236 - 317	-		-	-	-	-
399	361	Structures & Improvements	Line 237 - 318	-		-	-	-	-
400	362	Station Equipment	Line 238 - 319	-		-	-	-	-
401	363	Storage Equipment	Line 239 - 320	-		-	-	-	-
402	364	Poles, Towers & Fixtures	Line 240 - 321	-		-	-	-	-
403	365	OH Conductors & Devices	Line 241 - 322	-		-	-	-	-
404	366	UG Conduit	Line 242 - 323	-		-	-	-	-
405	367	UG Conductors & Devices	Line 243 - 324	-		-	-	-	-
406	368	Line Transformers	Line 244 - 325	-		-	-	-	-
407	369	Services	Line 245 - 326	-		-	-	-	-
408	370	Meters	Line 246 - 327	-		-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
409	371	Installation on Customers' Prem	Line 247 - 328	-		-	-	-	-
410	372	Leased Property on Customers' Premises	Line 248 - 329	-		-	-	-	-
411	373	Streetlighting & Signal Systems	Line 249 - 330	-		-	-	-	-
412		Sub-Total		$ -		$ -	$ -	$ -	$ -
413									
414		**Total Plant in Service Before General Plant**	Line 383 + 395 + 412	$ 704,960,805		$ 704,960,805	$ -	$ -	$ 704,960,805
415									
416		**General Plant**							
417	389	Land & Land Rights	Line 255 - 336	3,013,056	Demand	3,013,056	-	-	3,013,056
418	390	Structures & Improvements	Line 256 - 337	40,763,591	Demand	40,763,591	-	-	40,763,591
419	391	Office Furniture & Equipment	Line 257 - 338	9,330,380	Demand	9,330,380	-	-	9,330,380
420	392	Transportation Equipment	Line 258 - 339	997,332	Demand	997,332	-	-	997,332
421	393	Stores Equipment	Line 259 - 340	0	Demand	0	-	-	0
422	394	Tools, Shop & Garage Equipment	Line 260 - 341	283,544	Demand	283,544	-	-	283,544
423	395	Laboratory Equipment	Line 261 - 342	199,245	Demand	199,245	-	-	199,245
424	396	Power Operated Equipment	Line 262 - 343	166,661	Demand	166,661	-	-	166,661
425	397	Communications Equipment	Line 263 - 344	210,269	Demand	210,269	-	-	210,269
426	398	Miscellaneous Equipment	Line 264 - 345	290,782	Demand	290,782	-	-	290,782
427	399	Other Tangible Property	Line 265 - 346	540	Demand	540	-	-	540
428		Sub-Total		$ 55,255,399		$ 55,255,399	$ -	$ -	$ 55,255,399
429									
430		**Total Electric Net Plant in Service**	Line 414 + 428	**$ 760,216,204**		**$ 760,216,204**	**$ -**	**$ -**	**$ 760,216,204**
431									
432									
433		**Depreciation Expense**							
434									
435		**Steam Power Generation**							
436	310	Land & Land Rights	Schedule E-1	-	Demand	-	-	-	-
437	311	Structures & Improvements	Schedule E-1	5,903	Demand	5,903	-	-	5,903
438	312	Boiler Plant Equipment	Schedule E-1	401,984	Demand	401,984	-	-	401,984
439	313	Engines and Engine Driven Generators	Schedule E-1	-	Demand	-	-	-	-
440	314	Turbogenerator Units	Schedule E-1	19,503,270	Demand	19,503,270	-	-	19,503,270
441	315	Accessory Plt Equipment	Schedule E-1	-	Demand	-	-	-	-
442	316	Miscellaneous Equipment	Schedule E-1	-	Demand	-	-	-	-
443		Sub-Total		$ 19,911,157		$ 19,911,157	$ -	$ -	$ 19,911,157
444									
445		**Nuclear Power Generation**							
446	320	Land & Land Rights	Schedule E-1	-	Demand	-	-	-	-
447	321	Structures & Improvements	Schedule E-1	7,320,856	Demand	7,320,856	-	-	7,320,856
448	322	Reactor Plant Equipment	Schedule E-1	-	Demand	-	-	-	-
449	323	Turbogenerator Units	Schedule E-1	1,728,741	Demand	1,728,741	-	-	1,728,741
450	324	Accessory Plant Equipment	Schedule E-1	-	Demand	-	-	-	-
451	325	Miscellaneous Equipment	Schedule E-1	224,732	Demand	224,732	-	-	224,732
452		Sub-Total		$ 9,274,329		$ 9,274,329	$ -	$ -	$ 9,274,329
453									
454		**Combustion Turbine & Other Production**							
455	340	Land & Land Rights	Schedule E-1	-	Demand	-	-	-	-
456	341	Structures & Improvements	Schedule E-1	-	Demand	-	-	-	-
457	342	Fuel Holders, Producers and Accessories	Schedule E-1	-	Demand	-	-	-	-
458	343	Prime movers	Schedule E-1	13,557,711	Demand	13,557,711	-	-	13,557,711
459	344	Generator/PV	Schedule E-1	-	Demand	-	-	-	-
460	345	Accessory Elec Equip.	Schedule E-1	13,689	Demand	13,689	-	-	13,689
461	346	Miscellaneous Equipment	Schedule E-1	-	Demand	-	-	-	-
462		Sub-Total		$ 13,571,401		$ 13,571,401	$ -	$ -	$ 13,571,401
463									
464		**Total Power Generation Plant**	Line 443 + 452 + 462	$ 42,756,887		$ 42,756,887	$ -	$ -	$ 42,756,887
465									
466		**Transmission Plant**							
467	350	Land & Land Rights	Schedule E-1	-		-	-	-	-
468	352	Structures & Improvements	Schedule E-1	-		-	-	-	-
469	353	Station Equipment	Schedule E-1	-		-	-	-	-
470	354	Towers and Fixtures	Schedule E-1	-		-	-	-	-
471	355	Poles and Fixtures	Schedule E-1	-		-	-	-	-
472	356	Overhead Conductors and Devices	Schedule E-1	-		-	-	-	-
473	357	Underground Conduit	Schedule E-1	-		-	-	-	-
474	358	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-
475	359	Roads and Trails	Schedule E-1	-		-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
476		Sub-Total		$ -		$ -	$ -	$ -	$ -
477									
478		**Distribution Plant**							
479	360	Land & Land Rights	Schedule E-1	-		-	-	-	-
480	361	Structures & Improvements	Schedule E-1	-		-	-	-	-
481	362	Station Equipment	Schedule E-1	-		-	-	-	-
482	363	Storage Equipment	Schedule E-1	-		-	-	-	-
483	364	Poles, Towers & Fixtures	Schedule E-1	-		-	-	-	-
484	365	OH Conductors & Devices	Schedule E-1	-		-	-	-	-
485	366	UG Conduit	Schedule E-1	-		-	-	-	-
486	367	UG Conductors & Devices	Schedule E-1	-		-	-	-	-
487	368	Line Transformers	Schedule E-1	-		-	-	-	-
488	369	Services	Schedule E-1	-		-	-	-	-
489	370	Meters	Schedule E-1	-		-	-	-	-
490	371	Installation on Customers' Prem	Schedule E-1	-		-	-	-	-
491	372	Leased Property on Customers' Premises	Schedule E-1	-		-	-	-	-
492	373	Streetlighting & Signal Systems	Schedule E-1	-		-	-	-	-
493		Sub-Total		$ -		$ -	$ -	$ -	$ -
494									
495		**Total Plant in Service Before General Plant**	Line 464 + 476 + 493	$ 42,756,887		$ 42,756,887	$ -	$ -	$ 42,756,887
496									
497		**General Plant**							
498	389	Land & Land Rights	Schedule E-1	-	Demand	-	-	-	-
499	390	Structures & Improvements	Schedule E-1	1,362,902	Demand	1,362,902	-	-	1,362,902
500	391	Office Furniture & Equipment	Schedule E-1	2,323,266	Demand	2,323,266	-	-	2,323,266
501	392	Transportation Equipment	Schedule E-1	154,556	Demand	154,556	-	-	154,556
502	393	Stores Equipment	Schedule E-1	73	Demand	73	-	-	73
503	394	Tools, Shop & Garage Equipment	Schedule E-1	75,560	Demand	75,560	-	-	75,560
504	395	Laboratory Equipment	Schedule E-1	49,862	Demand	49,862	-	-	49,862
505	396	Power Operated Equipment	Schedule E-1	85,978	Demand	85,978	-	-	85,978
506	397	Communications Equipment	Schedule E-1	1,863,930	Demand	1,863,930	-	-	1,863,930
507	398	Miscellaneous Equipment	Schedule E-1	81,961	Demand	81,961	-	-	81,961
508	399	Other Tangible Property	Schedule E-1	67	Demand	67	-	-	67
509		Sub-Total		$ 5,998,156		$ 5,998,156	$ -	$ -	$ 5,998,156
510									
511		**Total Electric Depreciation**	Line 495 + 509	**$ 48,755,043**		**$ 48,755,043**	**$ -**	**$ -**	**$ 48,755,043**
512									
513									
514		**Total Electric Payroll**							
515									
516		**Power Production Expenses**							
517	500	Operation Supervision and Engineering	Sch D-3	3,440,907	Demand	3,440,907	-	-	3,440,907
518	501	Fuel - Recoverable	Sch D-3	-	Demand	-	-	-	-
519	501	Fuel - Non-Recoverable	Sch D-3	17,645	Demand	17,645	-	-	17,645
520	502	Steam Expenses	Sch D-3	1,302,250	Demand	1,302,250	-	-	1,302,250
521	505	Electric Expenses	Sch D-3	1,759,621	Demand	1,759,621	-	-	1,759,621
522	506	Miscellaneous Steam Expenses	Sch D-3	260,442	Demand	260,442	-	-	260,442
523	507	Rents	Sch D-3	-		-	-	-	-
524		Sub-Total		$ 6,780,864		$ 6,780,864	$ -	$ -	$ 6,780,864
525									
526		Maintenance							
527	510	Maintenance Supervision	Sch D-3	3,088,953	Demand	3,088,953	-	-	3,088,953
528	511	Maintenance of Structures	Sch D-3	21,514	Demand	21,514	-	-	21,514
529	512	Maintenance of Boiler Plant	Sch D-3	477,889	Demand	477,889	-	-	477,889
530	513	Maintenance of Electric Plant	Sch D-3	266,774	Demand	266,774	-	-	266,774
531	514	Maintenance of Miscellaneous Steam Plant	Sch D-3	276,934	Demand	276,934	-	-	276,934
532		Sub-Total		$ 4,132,063		$ 4,132,063	$ -	$ -	$ 4,132,063
533									
534									
535		Operation							
536	517	Operation Supervision	Sch D-3	73,918	Demand	73,918	-	-	73,918
537	518	Nuclear Fuel Expense	Sch D-3	-	Demand	-	-	-	-
538	519	Coolants and Water	Sch D-3	-	Demand	-	-	-	-
539	520	Steam Expenses	Sch D-3	-	Demand	-	-	-	-
540	523	Electric Expenses	Sch D-3	-	Demand	-	-	-	-
541	524	Misc Nuclear Power Expenses	Sch D-3	-	Demand	-	-	-	-
542		Sub-Total		$ 73,918		$ 73,918	$ -	$ -	$ 73,918
543									

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
544		Maintenance							
545	528	Maintenance Supervision	Sch D-3	-	Demand	-	-	-	-
546	529	Maintenance of Structures	Sch D-3	-	Demand	-	-	-	-
547	530	Maintenance of Reactor Plant	Sch D-3	-	Demand	-	-	-	-
548	531	Maintenance of Electric Plant	Sch D-3	-	Demand	-	-	-	-
549	532	Maintenance of Miscellaneous	Sch D-3	-	Demand	-	-	-	-
550		Sub-Total		$ -		$ -	$ -	$ -	$ -
551									
552		Operation							
553	546	Operation Supervision	Sch D-3	2,155,696	Demand	2,155,696	-	-	2,155,696
554	547	Fuel	Sch D-3	-	Demand	-	-	-	-
555	548	Generation Expenses	Sch D-3	2,119,074	Demand	2,119,074	-	-	2,119,074
556	549	Miscellaneous Other Power Generation Expenses	Sch D-3	19,634	Demand	19,634	-	-	19,634
557	550	Rents	Sch D-3	8,944	Demand	8,944	-	-	8,944
558		Energy Efficiency	Sch D-3	-	Demand	-	-	-	-
559		Green Building	Sch D-3	-	Demand	-	-	-	-
560		Solar Rebate	Sch D-3	-	Demand	-	-	-	-
561		Sub-Total		$ 4,303,348		$ 4,303,348	$ -	$ -	$ 4,303,348
562									
563		Maintenance							
564	551	Maintenance Supervision and Engineering	Sch D-3	-	Demand	-	-	-	-
565	552	Maintenance of Structures	Sch D-3	43,693	Demand	43,693	-	-	43,693
566	553	Maintenance of Generating and Electric Equipment	Sch D-3	566,101	Demand	566,101	-	-	566,101
567	554	Maintenance of Misc Other Power Generation Plant	Sch D-3	447,955	Demand	447,955	-	-	447,955
568		Sub-Total		$ 1,057,749		$ 1,057,749	$ -	$ -	$ 1,057,749
569									
570									
571	555	Purchased Power - Recoverable	Sch D-3	-	Demand	-	-	-	-
572	555	Purchased Power - Non-Recoverable	Sch D-3	-	Demand	-	-	-	-
573	556	System Control and Load Dispatching - Recoverable	Sch D-3	-	Demand	-	-	-	-
574	556	System Control and Load Dispatching - Non-Recovera	Sch D-3	2,163,656	Demand	2,163,656	-	-	2,163,656
575	557	Other Power Expenses	Sch D-3	294,501	Demand	294,501	-	-	294,501
576		Sub-Total		$ 2,458,157		$ 2,458,157	$ -	$ -	$ 2,458,157
577									
578		**Total Power Production Expense**	Line 524+532+542+550+ 561+568+576	$ 18,806,100		$ 18,806,100	$ -	$ -	$ 18,806,100
579									
580		**Transmission Expense**							
581		Operation							
582	560	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-
583	561	Load Dispatching	Schedule D-3	-		-	-	-	-
584	562	Station Expenses	Schedule D-3	-		-	-	-	-
585	563	Overhead Line Expenses	Schedule D-3	-		-	-	-	-
586	565	Transmission of Electricity by Others	Schedule D-3	-		-	-	-	-
587	566	Miscellaneous Transmission Expenses	Schedule D-3	-		-	-	-	-
588		Sub-Total		$ -		$ -	$ -	$ -	$ -
589									
590		Maintenance							
591	568	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-
592	570	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-
593	571	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-
594	572	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-
595	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-		-	-	-	-
596		Sub-Total		$ -		$ -	$ -	$ -	$ -
597									
598		**Total Transmission Expenses**	Line 588 + 596	$ -		$ -	$ -	$ -	$ -
599									
600		**Distribution Expenses**							
601		Operation							
602	580	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-
603	581	Load Dispatching	Schedule D-3	-		-	-	-	-
604	582	Station Expenses	Schedule D-3	-		-	-	-	-
605	583	Overhead Line Expenses	Schedule D-3	-		-	-	-	-
606	584	Underground Line Expenses	Schedule D-3	-		-	-	-	-
607	585	Street Lighting	Schedule D-3	-		-	-	-	-
608	586	Meter Expenses	Schedule D-3	-		-	-	-	-
609	587	Customer Installation Expenses	Schedule D-3	-		-	-	-	-
610	588	Miscellaneous Distribution Expenses	Schedule D-3	-		-	-	-	-
611		Sub-Total		$ -		$ -	$ -	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-2

Schedule G-2
Production Classification

Schedule G-2

No.	FERC Acct	Description	Reference	Normalized Production	Allocator	Demand Related	Energy Related	Other	Total
				(A)	(B)	(C)	(D)	(E)	(F)
612									
613		Maintenance							
614	590	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-
615	591	Maintenance of Structures	Schedule D-3	-		-	-	-	-
616	592	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-
617	593	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-
618	594	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-
619	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	-		-	-	-	-
620	597	Maintenance of Meters	Schedule D-3	-		-	-	-	-
621	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	-		-	-	-	-
622		Sub-Total		$ -		$ -	$ -	$ -	$ -
623									
624		**Total Distribution Expenses**	Line 611 + 622	$ -		$ -	$ -	$ -	$ -
625									
626		**Customer and Information Expenses**							
627		Customer Accounts Expenses							
628	901	Supervision	Schedule D-3	-		-	-	-	-
629	902	Meter Reading Expenses	Schedule D-3	-		-	-	-	-
630	903	Customer Records and Collection Expenses	Schedule D-3	-		-	-	-	-
631	904	Uncollectible Accounts	Schedule D-3	-		-	-	-	-
632	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-		-	-	-	-
633		Sub-Total		$ -		$ -	$ -	$ -	$ -
634									
635		Cust. Service & Information Expense							
636	907	Supervision	Schedule D-3	-		-	-	-	-
637	908	Customer Assistance Expenses	Schedule D-3	-		-	-	-	-
638	909	Informational & Instructional Advertising Expenses	Schedule D-3	-		-	-	-	-
639	910	Misc Customer Service & Informational Expenses	Schedule D-3	-		-	-	-	-
640	911	Supervision	Schedule D-3	-		-	-	-	-
641	912	Demonstrating & Selling Expense	Schedule D-3	-		-	-	-	-
642	913	Advertising Expense	Schedule D-3	-		-	-	-	-
643	916	Miscellaneous Sales Expense	Schedule D-3	-		-	-	-	-
644		Sub-Total		$ -		$ -	$ -	$ -	$ -
645									
646		**Total Customer and Information Expenses**	Line 633 + 644	$ -		$ -	$ -	$ -	$ -
647									
648		**General and Administrative Expenses**							
649	920	Administrative and General Salaries	Schedule D-3	9,265,703	Demand	9,265,703	-	-	9,265,703
650	921	Office Supplies and Expenses	Schedule D-3	2,835	Demand	2,835	-	-	2,835
651	922	Administrative Expense Transferred	Schedule D-3	-	Demand	-	-	-	-
652	923	Outside Services Employed	Schedule D-3	18	Demand	18	-	-	18
653	924	Property Insurance	Schedule D-3	-	Demand	-	-	-	-
654	925	Injuries and Damages	Schedule D-3	-	Demand	-	-	-	-
655	926	Employee Pension and Benefits	Schedule D-3	8,379,160	Demand	8,379,160	-	-	8,379,160
656	928	Regulatory Commission Expense	Schedule D-3	-	Demand	-	-	-	-
657	930	General Expenses	Schedule D-3	35,590	Demand	35,590	-	-	35,590
658	931	Rents	Schedule D-3	-	Demand	-	-	-	-
659	935	Maintenance of General Plant	Schedule D-3	12,918	Demand	12,918	-	-	12,918
660		Sub-Total		$ 17,696,224		$ 17,696,224	$ -	$ -	$ 17,696,224
661									
662		**Total Operations & Maintenance Expenses**	Line 578 + 598 + 624 + 646 + 660	**$ 36,502,324**		**$ 36,502,324**	**$ -**	**$ -**	**$ 36,502,324**
663									

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
1		**Power Production Expenses**						
2		Steam Power Generation						
3		**Operation**						
4	500	Operation Supervision and Engineering	Schedule G-1	-		-	-	-
5	501	Fuel - Recoverable	Schedule G-1	-		-	-	-
6	501	Fuel - Non-Recoverable	Schedule G-1	-		-	-	-
7	502	Steam Expenses	Schedule G-1	-		-	-	-
8	505	Electric Expenses	Schedule G-1	-		-	-	-
9	506	Miscellaneous Steam Expenses	Schedule G-1	-		-	-	-
10	507	Rents	Schedule G-1	-		-	-	-
11		Sub-Total		$ -		$ -	$ -	$ -
12								
13		**Maintenance**						
14	510	Maintenance Supervision	Schedule G-1	-		-	-	-
15	511	Maintenance of Structures	Schedule G-1	-		-	-	-
16	512	Maintenance of Boiler Plant	Schedule G-1	-		-	-	-
17	513	Maintenance of Electric Plant	Schedule G-1	-		-	-	-
18	514	Maintenance of Miscellaneous Steam Plant	Schedule G-1	-		-	-	-
19		Sub-Total		$ -		$ -	$ -	$ -
20								
21		Nuclear Power Generation						
22		**Operation**						
23	517	Operation Supervision	Schedule G-1	-		-	-	-
24	518	Nuclear Fuel Expense	Schedule G-1	-		-	-	-
25	519	Coolants and Water	Schedule G-1	-		-	-	-
26	520	Steam Expenses	Schedule G-1	-		-	-	-
27	523	Electric Expenses	Schedule G-1	-		-	-	-
28	524	Misc Nuclear Power Expenses	Schedule G-1	-		-	-	-
29		Sub-Total		$ -		$ -	$ -	$ -
30								
31		**Maintenance**						
32	528	Maintenance Supervision	Schedule G-1	-		-	-	-
33	529	Maintenance of Structures	Schedule G-1	-		-	-	-
34	530	Maintenance of Reactor Plant	Schedule G-1	-		-	-	-
35	531	Maintenance of Electric Plant	Schedule G-1	-		-	-	-
36	532	Maintenance of Miscellaneous	Schedule G-1	-		-	-	-
37		Sub-Total		$ -		$ -	$ -	$ -
38								
39		Other Power Generation						
40		**Operation**						
41	546	Operation Supervision	Schedule G-1	-		-	-	-
42	547	Fuel	Schedule G-1	-		-	-	-
43	548	Generation Expenses	Schedule G-1	-		-	-	-
44	549	Miscellaneous Other Power Generation Expenses	Schedule G-1	-		-	-	-
45	550	Rents	Schedule G-1	-		-	-	-
46		Energy Efficiency	Schedule G-1	-		-	-	-
47		Green Building	Schedule G-1	-		-	-	-
48		Solar Rebate	Schedule G-1	-		-	-	-
49		Sub-Total		$ -		$ -	$ -	$ -
50								
51		**Maintenance**						
52	551	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-
53	552	Maintenance of Structures	Schedule G-1	-		-	-	-
54	553	Maintenance of Generating and Electric Equipment	Schedule G-1	-		-	-	-
55	554	Maintenance of Misc Other Power Generation Plant	Schedule G-1	-		-	-	-
56		Sub-Total		$ -		$ -	$ -	$ -
57								
58		Other Power Supply						
59	555	Purchased Power - Recoverable	Schedule G-1	-		-	-	-
60	555	Purchased Power - Non-Recoverable	Schedule G-1	-		-	-	-
61	556	System Control and Load Dispatching - Recoverable	Schedule G-1	-		-	-	-
62	556	System Control and Load Dispatching - Non-Recoverable	Schedule G-1	-		-	-	-
63	557	Other Power Expenses	Schedule G-1	-		-	-	-
64		Sub-Total		$ -		$ -	$ -	$ -
65								
66		**Total Power Production Expense**		**$ -**		**$ -**	**$ -**	**$ -**
67								
68		**Transmission Expense**						
69		**Operation**						
70	560	Operations Supervision and Engineering	Schedule G-1	7,125,022	Demand	7,125,022	-	7,125,022

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
71	561	Load Dispatching	Schedule G-1	874	Demand	874	-	874
72	562	Station Expenses	Schedule G-1	3,175,679	Demand	3,175,679	-	3,175,679
73	563	Overhead Line Expenses	Schedule G-1	701,269	Demand	701,269	-	701,269
74	565	Transmission of Electricity by Others	Schedule G-1	152,705,643	Demand	152,705,643	-	152,705,643
75	566	Miscellaneous Transmission Expenses	Schedule G-1	1,296,756	Demand	1,296,756	-	1,296,756
76		Sub-Total		$ 165,005,243		$ 165,005,243	$ -	$ 165,005,243
77								
78		**Maintenance**						
79	568	Maintenance Supervision and Engineering	Schedule G-1	323,622	Demand	323,622	-	323,622
80	570	Maintenance of Station Equipment	Schedule G-1	203,618	Demand	203,618	-	203,618
81	571	Maintenance of Overhead Lines	Schedule G-1	2,724,845	Demand	2,724,845	-	2,724,845
82	572	Maintenance of Underground Lines	Schedule G-1	-	Demand	-	-	-
83	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	36,450	Demand	36,450	-	36,450
84		Sub-Total		$ 3,288,535		$ 3,288,535	$ -	$ 3,288,535
85								
86	**Total Transmission Expenses**			**$ 168,293,778**		**$ 168,293,778**	**$ -**	**$ 168,293,778**
87								
88	**Distribution Expenses**							
89		**Operation**						
90	580	Operations Supervision and Engineering	Schedule G-1	-		-	-	-
91	581	Load Dispatching	Schedule G-1	-		-	-	-
92	582	Station Expenses	Schedule G-1	-		-	-	-
93	583	Overhead Line Expenses	Schedule G-1	-		-	-	-
94	584	Underground Line Expenses	Schedule G-1	-		-	-	-
95	585	Street Lighting	Schedule G-1	-		-	-	-
96	586	Meter Expenses	Schedule G-1	-		-	-	-
97	587	Customer Installation Expenses	Schedule G-1	-		-	-	-
98	588	Miscellaneous Distribution Expenses	Schedule G-1	-		-	-	-
99		Sub-Total		$ -		$ -	$ -	$ -
100								
101		**Maintenance**						
102	590	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-
103	591	Maintenance of Structures	Schedule G-1	-		-	-	-
104	592	Maintenance of Station Equipment	Schedule G-1	-		-	-	-
105	593	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-
106	594	Maintenance of Underground Lines	Schedule G-1	-		-	-	-
107	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	-		-	-	-
108	597	Maintenance of Meters	Schedule G-1	-		-	-	-
109	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	-		-	-	-
110		Sub-Total		$ -		$ -	$ -	$ -
111								
112	**Total Distribution Expenses**			**$ -**		**$ -**	**$ -**	**$ -**
113								
114	**Customer and Information Expenses**							
115		Customer Accounts Expenses						
116	901	Supervision	Schedule G-1	-		-	-	-
117	902	Meter Reading Expenses	Schedule G-1	-		-	-	-
118	903	Customer Records and Collection Expenses	Schedule G-1	-		-	-	-
119	904	Uncollectible Accounts	Schedule G-1	-		-	-	-
120	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	-		-	-	-
121		Sub-Total		$ -		$ -	$ -	$ -
122								
123		Cust. Service & Information Expense						
124	907	Supervision	Schedule G-1	-		-	-	-
125	908	Customer Assistance Expenses	Schedule G-1	-		-	-	-
126	909	Informational & Instructional Advertising Expenses	Schedule G-1	-		-	-	-
127	910	Misc Customer Service & Informational Expenses	Schedule G-1	-		-	-	-
128	911	Supervision	Schedule G-1	-		-	-	-
129	912	Demonstrating & Selling Expense	Schedule G-1	-		-	-	-
130	913	Advertising Expense	Schedule G-1	-		-	-	-
131	916	Miscellaneous Sales Expense	Schedule G-1	-		-	-	-
132		Sub-Total		$ -		$ -	$ -	$ -
133								
134	**Total Customer and Information Expenses**			**$ -**		**$ -**	**$ -**	**$ -**
135								
136	**General and Administrative Expenses**							
137	920	Administrative and General Salaries	Schedule G-1	4,502,640	Demand	4,502,640	-	4,502,640
138	921	Office Supplies and Expenses	Schedule G-1	164,833	Demand	164,833	-	164,833
139	922	Administrative Expense Transferred	Schedule G-1	-	Demand	-	-	-
140	923	Outside Services Employed	Schedule G-1	2,540,804	Demand	2,540,804	-	2,540,804

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
141	924	Property Insurance	Schedule G-1	216,647	Demand	216,647	-	216,647
142	925	Injuries and Damages	Schedule G-1	300,610	Demand	300,610	-	300,610
143	926	Employee Pension and Benefits	Schedule G-1	4,191,319	Demand	4,191,319	-	4,191,319
144	928	Regulatory Commission Expense	Schedule G-1	-	Demand	-	-	-
145	930	General Expenses	Schedule G-1	8,867,222	Demand	8,867,222	-	8,867,222
146	931	Rents	Schedule G-1	605,793	Demand	605,793	-	605,793
147	935	Maintenance of General Plant	Schedule G-1	517,235	Demand	517,235	-	517,235
148		Sub-Total		$ 21,907,104		$ 21,907,104	$ -	$ 21,907,104
149								
150		**Total Operations & Maintenance Expenses**	Line 66 + 86 + 112 + 134 + 148	**$ 190,200,881**		**$ 190,200,881**	**$ -**	**$ 190,200,881**
151								
152		**Depreciation & Amortization of CIAC**						
153	403	Depreciation Expense	Schedule G-1	22,303,555	Demand	22,303,555	-	22,303,555
154		Amortization of CIAC	Schedule G-1	(403,714)	Demand	(403,714)	-	(403,714)
155		Sub-Total		**$ 21,899,841**		**$ 21,899,841**	**$ -**	**$ 21,899,841**
156								
157		**Other Expenses**						
158	426	Donations	Schedule G-1	-	Demand	-	-	-
159	408	Taxes Other Than Income	Schedule G-1	-	Demand	-	-	-
160	417	Expenses - Non-utility operations	Schedule G-1	-	Demand	-	-	-
161		Misc. Nonoperating Income	Schedule G-1	-	Demand	-	-	-
162		Other Sales To Public Authorities	Schedule G-1	-	Demand	-	-	-
163		Interest on Customer Deposits	Schedule G-1	-	Demand	-	-	-
164		Sub-Total		$ -		$ -	$ -	$ -
165								
166		**Total Expenses (before Return)**	Line 150 + 155 + 164	**$ 212,100,723**		**$ 212,100,723**	**$ -**	**$ 212,100,723**
167								
168		**Return**						
169		Debt Service	Schedule G-1	23,754,546	Demand	23,754,546	-	23,754,546
170		Non-Nuclear Decommissioning	Schedule G-1	-	Demand	-	-	-
171		General Fund Transfer	Schedule G-1	10,799,372	Demand	10,799,372	-	10,799,372
172		Internally Generated Funds for Construction	Schedule G-1	22,828,153	Demand	22,828,153	-	22,828,153
173		Sub-Total		$ 57,382,071		$ 57,382,071	$ -	$ 57,382,071
174		Less:						
175		Depreciation Expense	Schedule G-1	(21,899,841)	Demand	(21,899,841)	-	(21,899,841)
176		Amortization of CIAC	Schedule G-1	(31,769)	Demand	(31,769)	-	(31,769)
177		Interest and Dividend Income	Schedule G-1	(1,015,085)	Demand	(1,015,085)	-	(1,015,085)
178		Sub-Total		$ (22,946,695)		$ (22,946,695)	$ -	$ (22,946,695)
179								
180		**Cash Flow Return Requested**	Line 173 + 178	**$ 34,435,377**		**$ 34,435,377**	**$ -**	**$ 34,435,377**
181								
182		**Less Other (Non-Rate) Revenue**						
183		Other Revenue	Schedule G-1	(126,768,935)	Demand	(126,768,935)	-	(126,768,935)
184		Sub-Total		$ (126,768,935)		$ (126,768,935)	$ -	$ (126,768,935)
185								
186		**Total Retail Electric Revenue Requirement**	Line 166 + 180 + 184	**$ 119,767,164**		**$ 119,767,164**	**$ -**	**$ 119,767,164**
187								
188								
189								
190		**Gross Plant In Service**						
191								
192		**Steam Power Generation**						
193	310	Land & Land Rights	Schedule B-1	-		-	-	-
194	311	Structures & Improvements	Schedule B-1	-		-	-	-
195	312	Boiler Plant Equipment	Schedule B-1	-		-	-	-
196	313	Engines and Engine Driven Generators	Schedule B-1	-		-	-	-
197	314	Turbogenerator Units	Schedule B-1	-		-	-	-
198	315	Accessory Plt Equipment	Schedule B-1	-		-	-	-
199	316	Miscellaneous Equipment	Schedule B-1	-		-	-	-
200		Sub-Total		$ -		$ -	$ -	$ -
201								
202		**Nuclear Power Generation**						
203	320	Land & Land Rights	Schedule B-1	-		-	-	-
204	321	Structures & Improvements	Schedule B-1	-		-	-	-
205	322	Reactor Plant Equipment	Schedule B-1	-		-	-	-
206	323	Turbogenerator Units	Schedule B-1	-		-	-	-
207	324	Accessory Plant Equipment	Schedule B-1	-		-	-	-
208	325	Miscellaneous Equipment	Schedule B-1	-		-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
209		Sub-Total		$ -		$ -	$ -	$ -
210								
211		**Combustion Turbine & Other Production**						
212	340	Land & Land Rights	Schedule B-1	-		-	-	-
213	341	Structures & Improvements	Schedule B-1	-		-	-	-
214	342	Fuel Holders, Producers and Accessories	Schedule B-1	-		-	-	-
215	343	Prime movers	Schedule B-1	-		-	-	-
216	344	Generator/PV	Schedule B-1	-		-	-	-
217	345	Accessory Elec Equip.	Schedule B-1	-		-	-	-
218	346	Miscellaneous Equipment	Schedule B-1	-		-	-	-
219		Sub-Total		$ -		$ -	$ -	$ -
220								
221		**Total Power Generation Plant**	Line 200 + 209 + 219	$ -		$ -	$ -	$ -
222								
223		**Transmission Plant**						
224	350	Land & Land Rights	Schedule B-1	37,132,831	Demand	37,132,831	-	37,132,831
225	352	Structures & Improvements	Schedule B-1	56,847,478	Demand	56,847,478	-	56,847,478
226	353	Station Equipment	Schedule B-1	309,421,409	Demand	309,421,409	-	309,421,409
227	354	Towers and Fixtures	Schedule B-1	48,022,989	Demand	48,022,989	-	48,022,989
228	355	Poles and Fixtures	Schedule B-1	102,509,059	Demand	102,509,059	-	102,509,059
229	356	Overhead Conductors and Devices	Schedule B-1	112,484,668	Demand	112,484,668	-	112,484,668
230	357	Underground Conduit	Schedule B-1	11,390,850	Demand	11,390,850	-	11,390,850
231	358	Underground Conductors and Devices	Schedule B-1	20,117,808	Demand	20,117,808	-	20,117,808
232	359	Roads and Trails	Schedule B-1	1,796,853	Demand	1,796,853	-	1,796,853
233		Sub-Total		$ 699,723,947		$ 699,723,947	$ -	$ 699,723,947
234								
235		**Distribution Plant**						
236	360	Land & Land Rights	Schedule B-1	-		-	-	-
237	361	Structures & Improvements	Schedule B-1	-		-	-	-
238	362	Station Equipment	Schedule B-1	-		-	-	-
239	363	Storage Equipment	Schedule B-1	-		-	-	-
240	364	Poles, Towers & Fixtures	Schedule B-1	-		-	-	-
241	365	OH Conductors & Devices	Schedule B-1	-		-	-	-
242	366	UG Conduit	Schedule B-1	-		-	-	-
243	367	UG Conductors & Devices	Schedule B-1	-		-	-	-
244	368	Line Transformers	Schedule B-1	-		-	-	-
245	369	Services	Schedule B-1	-		-	-	-
246	370	Meters	Schedule B-1	-		-	-	-
247	371	Installation on Customers' Prem	Schedule B-1	-		-	-	-
248	372	Leased Property on Customers' Premises	Schedule B-1	-		-	-	-
249	373	Streetlighting & Signal Systems	Schedule B-1	-		-	-	-
250		Sub-Total		$ -		$ -	$ -	$ -
251								
252		**Total Plant in Service Before General Plant**	Line 221 + 233 + 250	$ 699,723,947		$ 699,723,947	$ -	$ 699,723,947
253								
254		**General Plant**						
255	389	Land & Land Rights	Schedule B-2	1,963,446	Demand	1,963,446	-	1,963,446
256	390	Structures & Improvements	Schedule B-2	36,076,643	Demand	36,076,643	-	36,076,643
257	391	Office Furniture & Equipment	Schedule B-2	28,821,237	Demand	28,821,237	-	28,821,237
258	392	Transportation Equipment	Schedule B-2	9,606,445	Demand	9,606,445	-	9,606,445
259	393	Stores Equipment	Schedule B-2	60,525	Demand	60,525	-	60,525
260	394	Tools, Shop & Garage Equipment	Schedule B-2	571,877	Demand	571,877	-	571,877
261	395	Laboratory Equipment	Schedule B-2	287,717	Demand	287,717	-	287,717
262	396	Power Operated Equipment	Schedule B-2	603,822	Demand	603,822	-	603,822
263	397	Communications Equipment	Schedule B-3	3,244,646	Demand	3,244,646	-	3,244,646
263	398	Miscellaneous Equipment	Schedule B-2	2,332,849	Demand	2,332,849	-	2,332,849
264	399	Other Tangible Property	Schedule B-2	2,625	Demand	2,625	-	2,625
265		Sub-Total		$ 83,571,831		$ 83,571,831	$ -	$ 83,571,831
266								
267		**Total Electric Gross Plant in Service**	Line 252 + 265	**$ 783,295,778**		**$ 783,295,778**	**$ -**	**$ 783,295,778**
268								
269								
270		**Accumulated Deprecation**						
271								
272		**Steam Power Generation**						
273	310	Land & Land Rights	Schedule B-5	-		-	-	-
274	311	Structures & Improvements	Schedule B-5	-		-	-	-
275	312	Boiler Plant Equipment	Schedule B-5	-		-	-	-
276	313	Engines and Engine Driven Generators	Schedule B-5	-		-	-	-
277	314	Turbogenerator Units	Schedule B-5	-		-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
278	315	Accessory Plt Equipment	Schedule B-5	-		-	-	-
279	316	Miscellaneous Equipment	Schedule B-5	-		-	-	-
280		Sub-Total		$ -		$ -	$ -	$ -
281								
282	**Nuclear Power Generation**							
283	320	Land & Land Rights	Schedule B-5	-		-	-	-
284	321	Structures & Improvements	Schedule B-5	-		-	-	-
285	322	Reactor Plant Equipment	Schedule B-5	-		-	-	-
286	323	Turbogenerator Units	Schedule B-5	-		-	-	-
287	324	Accessory Plant Equipment	Schedule B-5	-		-	-	-
288	325	Miscellaneous Equipment	Schedule B-5	-		-	-	-
289		Sub-Total		$ -		$ -	$ -	$ -
290								
291	**Combustion Turbine & Other Production**							
292	340	Land & Land Rights	Schedule B-5	-		-	-	-
293	341	Structures & Improvements	Schedule B-5	-		-	-	-
294	342	Fuel Holders, Producers and Accessories	Schedule B-5	-		-	-	-
295	343	Prime movers	Schedule B-5	-		-	-	-
296	344	Generator/PV	Schedule B-5	-		-	-	-
297	345	Accessory Elec Equip.	Schedule B-5	-		-	-	-
298	346	Miscellaneous Equipment	Schedule B-5	-		-	-	-
299		Sub-Total		$ -		$ -	$ -	$ -
300								
301	**Total Power Generation Plant**		Line 280 + 289 + 299	$ -		$ -	$ -	$ -
302								
303	**Transmission Plant**							
304	350	Land & Land Rights	Schedule B-5	-	Demand	-	-	-
305	352	Structures & Improvements	Schedule B-5	25,501,434	Demand	25,501,434	-	25,501,434
306	353	Station Equipment	Schedule B-5	112,261,144	Demand	112,261,144	-	112,261,144
307	354	Towers and Fixtures	Schedule B-5	46,067,917	Demand	46,067,917	-	46,067,917
308	355	Poles and Fixtures	Schedule B-5	52,622,916	Demand	52,622,916	-	52,622,916
309	356	Overhead Conductors and Devices	Schedule B-5	69,222,531	Demand	69,222,531	-	69,222,531
310	357	Underground Conduit	Schedule B-5	4,671,537	Demand	4,671,537	-	4,671,537
311	358	Underground Conductors and Devices	Schedule B-5	7,279,986	Demand	7,279,986	-	7,279,986
312	359	Roads and Trails	Schedule B-5	638,969	Demand	638,969	-	638,969
313		Sub-Total		$ 318,266,435		$ 318,266,435	$ -	$ 318,266,435
314								
315	**Distribution Plant**							
316	360	Land & Land Rights	Schedule B-5	-		-	-	-
317	361	Structures & Improvements	Schedule B-5	-		-	-	-
318	362	Station Equipment	Schedule B-5	-		-	-	-
319	363	Storage Equipment	Schedule B-5	-		-	-	-
320	364	Poles, Towers & Fixtures	Schedule B-5	-		-	-	-
321	365	OH Conductors & Devices	Schedule B-5	-		-	-	-
322	366	UG Conduit	Schedule B-5	-		-	-	-
323	367	UG Conductors & Devices	Schedule B-5	-		-	-	-
324	368	Line Transformers	Schedule B-5	-		-	-	-
325	369	Services	Schedule B-5	-		-	-	-
326	370	Meters	Schedule B-5	-		-	-	-
327	371	Installation on Customers' Prem	Schedule B-5	-		-	-	-
328	372	Leased Property on Customers' Premises	Schedule B-5	-		-	-	-
329	373	Streetlighting & Signal Systems	Schedule B-5	-		-	-	-
330		Sub-Total		$ -		$ -	$ -	$ -
331								
332	**Total Plant in Service Before General Plant**		Line 301 + 313 + 330	$ 318,266,435		$ 318,266,435	$ -	$ 318,266,435
333								
334	**General Plant**							
335	389	Land & Land Rights	Schedule B-5	-	Demand	-	-	-
336	390	Structures & Improvements	Schedule B-5	9,513,214	Demand	9,513,214	-	9,513,214
337	391	Office Furniture & Equipment	Schedule B-5	22,741,133	Demand	22,741,133	-	22,741,133
338	392	Transportation Equipment	Schedule B-5	5,415,336	Demand	5,415,336	-	5,415,336
339	393	Stores Equipment	Schedule B-5	60,525	Demand	60,525	-	60,525
340	394	Tools, Shop & Garage Equipment	Schedule B-5	418,450	Demand	418,450	-	418,450
341	395	Laboratory Equipment	Schedule B-5	179,905	Demand	179,905	-	179,905
342	396	Power Operated Equipment	Schedule B-5	513,641	Demand	513,641	-	513,641
343	397	Communications Equipment	Schedule B-5	3,223,366	Demand	3,223,366	-	3,223,366
344	398	Miscellaneous Equipment	Schedule B-5	2,175,506	Demand	2,175,506	-	2,175,506
345	399	Other Tangible Property	Schedule B-5	2,333	Demand	2,333	-	2,333
346		Sub-Total		$ 44,243,408		$ 44,243,408	$ -	$ 44,243,408
347								

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
348		**Total Electric Accumulated Deprecation**	Line 332 + 346	**$ 362,509,842**		**$ 362,509,842**	**$ -**	**$ 362,509,842**
349								
350								
351		**Net Plant In Service**						
352								
353		**Steam Power Generation**						
354	310	Land & Land Rights	Line 193 - 273	-		-	-	-
355	311	Structures & Improvements	Line 194 - 274	-		-	-	-
356	312	Boiler Plant Equipment	Line 195 - 275	-		-	-	-
357	313	Engines and Engine Driven Generators	Line 196 - 276	-		-	-	-
358	314	Turbogenerator Units	Line 197 - 277	-		-	-	-
359	315	Accessory Plt Equipment	Line 198 - 278	-		-	-	-
360	316	Miscellaneous Equipment	Line 199 - 279	-		-	-	-
361		Sub-Total		$ -		$ -	$ -	$ -
362								
363		**Nuclear Power Generation**						
364	320	Land & Land Rights	Line 203 - 283	-		-	-	-
365	321	Structures & Improvements	Line 204 - 284	-		-	-	-
366	322	Reactor Plant Equipment	Line 205 - 285	-		-	-	-
367	323	Turbogenerator Units	Line 206 - 286	-		-	-	-
368	324	Accessory Plant Equipment	Line 207 - 287	-		-	-	-
369	325	Miscellaneous Equipment	Line 208 - 288	-		-	-	-
370		Sub-Total		$ -		$ -	$ -	$ -
371								
372		**Combustion Turbine & Other Production**						
373	340	Land & Land Rights	Line 212 - 292	-		-	-	-
374	341	Structures & Improvements	Line 213 - 293	-		-	-	-
375	342	Fuel Holders, Producers and Accessories	Line 214 - 294	-		-	-	-
376	343	Prime movers	Line 215 - 295	-		-	-	-
377	344	Generator/PV	Line 216 - 296	-		-	-	-
378	345	Accessory Elec Equip.	Line 217 - 297	-		-	-	-
379	346	Miscellaneous Equipment	Line 218 - 298	-		-	-	-
380		Sub-Total		$ -		$ -	$ -	$ -
381								
382		**Total Power Generation Plant**	Line 361 + 370 + 380	$ -		$ -	$ -	$ -
383								
384		**Transmission Plant**						
385	350	Land & Land Rights	Line 224 - 304	37,132,831	Demand	37,132,831	-	37,132,831
386	352	Structures & Improvements	Line 225 - 305	31,346,043	Demand	31,346,043	-	31,346,043
387	353	Station Equipment	Line 226 - 306	197,160,264	Demand	197,160,264	-	197,160,264
388	354	Towers and Fixtures	Line 227 - 307	1,955,072	Demand	1,955,072	-	1,955,072
389	355	Poles and Fixtures	Line 228 - 308	49,886,143	Demand	49,886,143	-	49,886,143
390	356	Overhead Conductors and Devices	Line 229 - 309	43,262,138	Demand	43,262,138	-	43,262,138
391	357	Underground Conduit	Line 230 - 310	6,719,313	Demand	6,719,313	-	6,719,313
392	358	Underground Conductors and Devices	Line 231 - 311	12,837,822	Demand	12,837,822	-	12,837,822
393	359	Roads and Trails	Line 232 - 312	1,157,884	Demand	1,157,884	-	1,157,884
394		Sub-Total		$ 381,457,512		$ 381,457,512	$ -	$ 381,457,512
395								
396		**Distribution Plant**						
397	360	Land & Land Rights	Line 236 - 316	-		-	-	-
398	361	Structures & Improvements	Line 237 - 317	-		-	-	-
399	362	Station Equipment	Line 238 - 318	-		-	-	-
400	363	Storage Equipment	Line 239 - 319	-		-	-	-
401	364	Poles, Towers & Fixtures	Line 240 - 320	-		-	-	-
402	365	OH Conductors & Devices	Line 241 - 321	-		-	-	-
403	366	UG Conduit	Line 242 - 322	-		-	-	-
404	367	UG Conductors & Devices	Line 243 - 323	-		-	-	-
405	368	Line Transformers	Line 244 - 324	-		-	-	-
406	369	Services	Line 245 - 325	-		-	-	-
407	370	Meters	Line 246 - 326	-		-	-	-
408	371	Installation on Customers' Prem	Line 247 - 327	-		-	-	-
409	372	Leased Property on Customers' Premises	Line 248 - 328	-		-	-	-
410	373	Streetlighting & Signal Systems	Line 249 - 329	-		-	-	-
411		Sub-Total		$ -		$ -	$ -	$ -
412								
413		**Total Plant in Service Before General Plant**	Line 382 + 394 + 411	$ 381,457,512		$ 381,457,512	$ -	$ 381,457,512
414								
415		**General Plant**						
416	389	Land & Land Rights	Line 255 - 335	1,963,446	Demand	1,963,446	-	1,963,446
417	390	Structures & Improvements	Line 256 - 336	26,563,429	Demand	26,563,429	-	26,563,429

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
418	391	Office Furniture & Equipment	Line 257 - 337	6,080,104	Demand	6,080,104	-	6,080,104
419	392	Transportation Equipment	Line 258 - 338	4,191,109	Demand	4,191,109	-	4,191,109
420	393	Stores Equipment	Line 259 - 339	0	Demand	0	-	0
421	394	Tools, Shop & Garage Equipment	Line 260 - 340	153,427	Demand	153,427	-	153,427
422	395	Laboratory Equipment	Line 261 - 341	107,812	Demand	107,812	-	107,812
423	396	Power Operated Equipment	Line 262 - 342	90,181	Demand	90,181	-	90,181
424	397	Communications Equipment	Line 263 - 343	21,280	Demand	21,280	-	21,280
425	398	Miscellaneous Equipment	Line 264 - 344	157,344	Demand	157,344	-	157,344
426	399	Other Tangible Property	Line 265 - 345	292	Demand	292	-	292
427		Sub-Total		$ 39,328,424		$ 39,328,424	$ -	$ 39,328,424
428								
429		**Total Electric Net Plant in Service**	Line 413 + 427	**$ 420,785,935**		**$ 420,785,935**	**$ -**	**$ 420,785,935**
430								
431								
432		**Depreciation Expense**						
433								
434		**Steam Power Generation**						
435	310	Land & Land Rights	Schedule E-1	-		-	-	-
436	311	Structures & Improvements	Schedule E-1	-		-	-	-
437	312	Boiler Plant Equipment	Schedule E-1	-		-	-	-
438	313	Engines and Engine Driven Generators	Schedule E-1	-		-	-	-
439	314	Turbogenerator Units	Schedule E-1	-		-	-	-
440	315	Accessory Plt Equipment	Schedule E-1	-		-	-	-
441	316	Miscellaneous Equipment	Schedule E-1	-		-	-	-
442		Sub-Total		$ -		$ -	$ -	$ -
443								
444		**Nuclear Power Generation**						
445	320	Land & Land Rights	Schedule E-1	-		-	-	-
446	321	Structures & Improvements	Schedule E-1	-		-	-	-
447	322	Reactor Plant Equipment	Schedule E-1	-		-	-	-
448	323	Turbogenerator Units	Schedule E-1	-		-	-	-
449	324	Accessory Plant Equipment	Schedule E-1	-		-	-	-
450	325	Miscellaneous Equipment	Schedule E-1	-		-	-	-
451		Sub-Total		$ -		$ -	$ -	$ -
452								
453		**Combustion Turbine & Other Production**						
454	340	Land & Land Rights	Schedule E-1	-		-	-	-
455	341	Structures & Improvements	Schedule E-1	-		-	-	-
456	342	Fuel Holders, Producers and Accessories	Schedule E-1	-		-	-	-
457	343	Prime movers	Schedule E-1	-		-	-	-
458	344	Generator/PV	Schedule E-1	-		-	-	-
459	345	Accessory Elec Equip.	Schedule E-1	-		-	-	-
460	346	Miscellaneous Equipment	Schedule E-1	-		-	-	-
461		Sub-Total		$ -		$ -	$ -	$ -
462								
463		**Total Power Generation Plant**	Line 442 + 451 + 461	$ -		$ -	$ -	$ -
464								
465		**Transmission Plant**						
466	350	Land & Land Rights	Schedule E-1	-	Demand	-	-	-
467	352	Structures & Improvements	Schedule E-1	1,871,973	Demand	1,871,973	-	1,871,973
468	353	Station Equipment	Schedule E-1	7,529,420	Demand	7,529,420	-	7,529,420
469	354	Towers and Fixtures	Schedule E-1	1,420,605	Demand	1,420,605	-	1,420,605
470	355	Poles and Fixtures	Schedule E-1	3,347,565	Demand	3,347,565	-	3,347,565
471	356	Overhead Conductors and Devices	Schedule E-1	3,660,578	Demand	3,660,578	-	3,660,578
472	357	Underground Conduit	Schedule E-1	374,931	Demand	374,931	-	374,931
473	358	Underground Conductors and Devices	Schedule E-1	654,543	Demand	654,543	-	654,543
474	359	Roads and Trails	Schedule E-1	44,921	Demand	44,921	-	44,921
475		Sub-Total		$ 18,904,536		$ 18,904,536	$ -	$ 18,904,536
476								
477		**Distribution Plant**						
478	360	Land & Land Rights	Schedule E-1	-		-	-	-
479	361	Structures & Improvements	Schedule E-1	-		-	-	-
480	362	Station Equipment	Schedule E-1	-		-	-	-
481	363	Storage Equipment	Schedule E-1	-		-	-	-
482	364	Poles, Towers & Fixtures	Schedule E-1	-		-	-	-
483	365	OH Conductors & Devices	Schedule E-1	-		-	-	-
484	366	UG Conduit	Schedule E-1	-		-	-	-
485	367	UG Conductors & Devices	Schedule E-1	-		-	-	-
486	368	Line Transformers	Schedule E-1	-		-	-	-
487	369	Services	Schedule E-1	-		-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
488	370	Meters	Schedule E-1	-		-	-	-
489	371	Installation on Customers' Prem	Schedule E-1	-		-	-	-
490	372	Leased Property on Customers' Premises	Schedule E-1	-		-	-	-
491	373	Streetlighting & Signal Systems	Schedule E-1	-		-	-	-
492		Sub-Total		$ -		$ -	$ -	$ -
493								
494	**Total Plant in Service Before General Plant**		Line 463 + 475 + 492	$ 18,904,536		$ 18,904,536	$ -	$ 18,904,536
495								
496	**General Plant**							
497	389	Land & Land Rights	Schedule E-1	-	Demand	-	-	-
498	390	Structures & Improvements	Schedule E-1	888,130	Demand	888,130	-	888,130
499	391	Office Furniture & Equipment	Schedule E-1	1,513,947	Demand	1,513,947	-	1,513,947
500	392	Transportation Equipment	Schedule E-1	649,493	Demand	649,493	-	649,493
501	393	Stores Equipment	Schedule E-1	40	Demand	40	-	40
502	394	Tools, Shop & Garage Equipment	Schedule E-1	40,886	Demand	40,886	-	40,886
503	395	Laboratory Equipment	Schedule E-1	26,981	Demand	26,981	-	26,981
504	396	Power Operated Equipment	Schedule E-1	46,523	Demand	46,523	-	46,523
505	397	Communications Equipment	Schedule E-1	188,635	Demand	188,635	-	188,635
506	398	Miscellaneous Equipment	Schedule E-1	44,350	Demand	44,350	-	44,350
507	399	Other Tangible Property	Schedule E-1	37	Demand	37	-	37
508		Sub-Total		$ 3,399,019		$ 3,399,019	$ -	$ 3,399,019
509								
510	**Total Electric Depreciation**		Line 494 + 508	**$ 22,303,555**		**$ 22,303,555**	**$ -**	**$ 22,303,555**
511								
512								
513	**Total Electric Payroll**							
514								
515	**Power Production Expenses**							
516	500	Operation Supervision and Engineering	Schedule D-3	-		-	-	-
517	501	Fuel - Recoverable	Schedule D-3	-		-	-	-
518	501	Fuel - Non-Recoverable	Schedule D-3	-		-	-	-
519	502	Steam Expenses	Schedule D-3	-		-	-	-
520	505	Electric Expenses	Schedule D-3	-		-	-	-
521	506	Miscellaneous Steam Expenses	Schedule D-3	-		-	-	-
522	507	Rents	Schedule D-3	-		-	-	-
523		Sub-Total		$ -		$ -	$ -	$ -
524								
525		Maintenance						
526	510	Maintenance Supervision	Schedule D-3	-		-	-	-
527	511	Maintenance of Structures	Schedule D-3	-		-	-	-
528	512	Maintenance of Boiler Plant	Schedule D-3	-		-	-	-
529	513	Maintenance of Electric Plant	Schedule D-3	-		-	-	-
530	514	Maintenance of Miscellaneous Steam Plant	Schedule D-3	-		-	-	-
531		Sub-Total		$ -		$ -	$ -	$ -
532								
533								
534		Operation						
535	517	Operation Supervision	Schedule D-3	-		-	-	-
536	518	Nuclear Fuel Expense	Schedule D-3	-		-	-	-
537	519	Coolants and Water	Schedule D-3	-		-	-	-
538	520	Steam Expenses	Schedule D-3	-		-	-	-
539	523	Electric Expenses	Schedule D-3	-		-	-	-
540	524	Misc Nuclear Power Expenses	Schedule D-3	-		-	-	-
541		Sub-Total		$ -		$ -	$ -	$ -
542								
543		Maintenance						
544	528	Maintenance Supervision	Schedule D-3	-		-	-	-
545	529	Maintenance of Structures	Schedule D-3	-		-	-	-
546	530	Maintenance of Reactor Plant	Schedule D-3	-		-	-	-
547	531	Maintenance of Electric Plant	Schedule D-3	-		-	-	-
548	532	Maintenance of Miscellaneous	Schedule D-3	-		-	-	-
549		Sub-Total		$ -		$ -	$ -	$ -
550								
551		Operation						
552	546	Operation Supervision	Schedule D-3	-		-	-	-
553	547	Fuel	Schedule D-3	-		-	-	-
554	548	Generation Expenses	Schedule D-3	-		-	-	-
555	549	Miscellaneous Other Power Generation Expenses	Schedule D-3	-		-	-	-
556	550	Rents	Schedule D-3	-		-	-	-
557		Energy Efficiency	Schedule D-3	-		-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
558		Green Building	Schedule D-3	-		-	-	-
559		Solar Rebate	Schedule D-3	-		-	-	-
560		Sub-Total		$ -		$ -	$ -	$ -
561								
562		Maintenance						
563	551	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-
564	552	Maintenance of Structures	Schedule D-3	-		-	-	-
565	553	Maintenance of Generating and Electric Equipment	Schedule D-3	-		-	-	-
566	554	Maintenance of Misc Other Power Generation Plant	Schedule D-3	-		-	-	-
567		Sub-Total		$ -		$ -	$ -	$ -
568								
569								
570	555	Purchased Power - Recoverable	Schedule D-3	-		-	-	-
571	555	Purchased Power - Non-Recoverable	Schedule D-3	-		-	-	-
572	556	System Control and Load Dispatching - Recoverable	Schedule D-3	-		-	-	-
573	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-3	-		-	-	-
574	557	Other Power Expenses	Schedule D-3	-		-	-	-
575		Sub-Total		$ -		$ -	$ -	$ -
576								
577	**Total Power Production Expense**		Line 523 + 531 + 541 + 549 + 560 + 567 + 575	$ -		$ -	$ -	$ -
578								
579	**Transmission Expense**							
580		Operation						
581	560	Operations Supervision and Engineering	Schedule D-3	6,492,161	Demand	6,492,161	-	6,492,161
582	561	Load Dispatching	Schedule D-3	-	Demand	-	-	-
583	562	Station Expenses	Schedule D-3	1,998,448	Demand	1,998,448	-	1,998,448
584	563	Overhead Line Expenses	Schedule D-3	353,085	Demand	353,085	-	353,085
585	565	Transmission of Electricity by Others	Schedule D-3	-	Demand	-	-	-
586	566	Miscellaneous Transmission Expenses	Schedule D-3	229,409	Demand	229,409	-	229,409
587		Sub-Total		$ 9,073,103		$ 9,073,103	$ -	$ 9,073,103
588								
589		Maintenance						
590	568	Maintenance Supervision and Engineering	Schedule D-3	43,134	Demand	43,134	-	43,134
591	570	Maintenance of Station Equipment	Schedule D-3	78,256	Demand	78,256	-	78,256
592	571	Maintenance of Overhead Lines	Schedule D-3	212,453	Demand	212,453	-	212,453
593	572	Maintenance of Underground Lines	Schedule D-3	-	Demand	-	-	-
594	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-	Demand	-	-	-
595		Sub-Total		$ 333,843		$ 333,843	$ -	$ 333,843
596								
597	**Total Transmission Expenses**		Line 587 + 595	$ 9,406,946		$ 9,406,946	$ -	$ 9,406,946
598								
599	**Distribution Expenses**							
600		Operation						
601	580	Operations Supervision and Engineering	Schedule D-3	-		-	-	-
602	581	Load Dispatching	Schedule D-3	-		-	-	-
603	582	Station Expenses	Schedule D-3	-		-	-	-
604	583	Overhead Line Expenses	Schedule D-3	-		-	-	-
605	584	Underground Line Expenses	Schedule D-3	-		-	-	-
606	585	Street Lighting	Schedule D-3	-		-	-	-
607	586	Meter Expenses	Schedule D-3	-		-	-	-
608	587	Customer Installation Expenses	Schedule D-3	-		-	-	-
609	588	Miscellaneous Distribution Expenses	Schedule D-3	-		-	-	-
610		Sub-Total		$ -		$ -	$ -	$ -
611								
612		Maintenance						
613	590	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-
614	591	Maintenance of Structures	Schedule D-3	-		-	-	-
615	592	Maintenance of Station Equipment	Schedule D-3	-		-	-	-
616	593	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-
617	594	Maintenance of Underground Lines	Schedule D-3	-		-	-	-
618	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	-		-	-	-
619	597	Maintenance of Meters	Schedule D-3	-		-	-	-
620	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	-		-	-	-
621		Sub-Total		$ -		$ -	$ -	$ -
622								
623	**Total Distribution Expenses**		Line 610 + 621	$ -		$ -	$ -	$ -
624								
625	**Customer and Information Expenses**							
626								

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-3

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related	Other	Total
				(A)	(B)	(C)	(D)	(F)
627	901	Supervision	Schedule D-3	-		-	-	-
628	902	Meter Reading Expenses	Schedule D-3	-		-	-	-
629	903	Customer Records and Collection Expenses	Schedule D-3	-		-	-	-
630	904	Uncollectible Accounts	Schedule D-3	-		-	-	-
631	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-		-	-	-
632		Sub-Total		$ -		$ -	$ -	$ -
633								
634								
635	907	Supervision	Schedule D-3	-		-	-	-
636	908	Customer Assistance Expenses	Schedule D-3	-		-	-	-
637	909	Informational & Instructional Advertising Expenses	Schedule D-3	-		-	-	-
638	910	Misc Customer Service & Informational Expenses	Schedule D-3	-		-	-	-
639	911	Supervision	Schedule D-3	-		-	-	-
640	912	Demonstrating & Selling Expense	Schedule D-3	-		-	-	-
641	913	Advertising Expense	Schedule D-3	-		-	-	-
642	916	Miscellaneous Sales Expense	Schedule D-3	-		-	-	-
643		Sub-Total		$ -		$ -	$ -	$ -
644								
645	**Total Customer and Information Expenses**		Line 632 + 643	$ -		$ -	$ -	$ -
646								
647	**General and Administrative Expenses**							
648	920	Administrative and General Salaries	Schedule D-3	4,634,774	Demand	4,634,774	-	4,634,774
649	921	Office Supplies and Expenses	Schedule D-3	1,418	Demand	1,418	-	1,418
650	922	Administrative Expense Transferred	Schedule D-3	-	Demand	-	-	-
651	923	Outside Services Employed	Schedule D-3	15	Demand	15	-	15
652	924	Property Insurance	Schedule D-3	-	Demand	-	-	-
653	925	Injuries and Damages	Schedule D-3	-	Demand	-	-	-
654	926	Employee Pension and Benefits	Schedule D-3	4,191,319	Demand	4,191,319	-	4,191,319
655	928	Regulatory Commission Expense	Schedule D-3	-	Demand	-	-	-
656	930	General Expenses	Schedule D-3	17,802	Demand	17,802	-	17,802
657	931	Rents	Schedule D-3	-	Demand	-	-	-
658	935	Maintenance of General Plant	Schedule D-3	6,462	Demand	6,462	-	6,462
659		Sub-Total		$ 8,851,790		$ 8,851,790	$ -	$ 8,851,790
660								
661	**Total Operations & Maintenance Expenses**		Line 577 + 597 + 623 + 645 + 659	**$ 18,258,736**		**$ 18,258,736**	**$ -**	**$ 18,258,736**
662								

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1		**Power Production Expenses**											
2		Steam Power Generation											
3		Operation											
4	500	Operation Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
5	501	Fuel - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
7	502	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
8	505	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
9	506	Miscellaneous Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
10	507	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
11		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12													
13		Maintenance											
14	510	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
15	511	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
18	514	Maintenance of Miscellaneous Steam Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
19		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20													
21		Nuclear Power Generation											
22		Operation											
23	517	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
24	518	Nuclear Fuel Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
25	519	Coolants and Water	Schedule G-1	-		-	-	-	-	-	-	-	-
26	520	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
27	523	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
28	524	Misc Nuclear Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
29		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30													
31		Maintenance											
32	528	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
33	529	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
34	530	Maintenance of Reactor Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
35	531	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
36	532	Maintenance of Miscellaneous	Schedule G-1	-		-	-	-	-	-	-	-	-
37		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38													
39		Other Power Generation											
40		Operation											
41	546	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
42	547	Fuel	Schedule G-1	-		-	-	-	-	-	-	-	-
43	548	Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
44	549	Miscellaneous Other Power Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
45	550	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
46		Energy Efficiency	Schedule G-1	-		-	-	-	-	-	-	-	-
47		Green Building	Schedule G-1	-		-	-	-	-	-	-	-	-
48		Solar Rebate	Schedule G-1	-		-	-	-	-	-	-	-	-
49		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50													
51		Maintenance											
52	551	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
53	552	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
54	553	Maintenance of Generating and Electric Equipment	Schedule G-1	-		-	-	-	-	-	-	-	-
55	554	Maintenance of Misc Other Power Generation Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
56		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57													
58		Other Power Supply											
59	555	Purchased Power - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
60	555	Purchased Power - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
61	556	System Control and Load Dispatching - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
62	556	System Control and Load Dispatching - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
63	557	Other Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
64		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
65													
66		**Total Power Production Expense**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
67													
68		**Transmission Expense**											
69		Operation											
70	560	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
71	561	Load Dispatching	Schedule G-1	-		-	-	-	-	-	-	-	-
72	562	Station Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
73	563	Overhead Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
74	565	Transmission of Electricity by Others	Schedule G-1	-		-	-	-	-	-	-	-	-
75	566	Miscellaneous Transmission Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
76		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
77													
78		Maintenance											
79	568	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
80	570	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-	-	-	-	-
81	571	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-	-	-	-	-
82	572	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-	-	-	-	-
83	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
84		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
85													
86		**Total Transmission Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
87													
88		**Distribution Expenses**											
89		Operation											
90	580	Operations Supervision and Engineering	Schedule G-1	19,444,231	FERC 580	7,511,466	1,177,928	515,668	1,179	5,205,469	2,831,877	2,200,644	19,444,231
91	581	Load Dispatching	Schedule G-1	2,929,129	D-Load Dispatch	-	-	-	-	2,929,129	-	-	2,929,129
92	582	Station Expenses	Schedule G-1	3,492,875	Primary	3,492,875	-	-	-	-	-	-	3,492,875
93	583	Overhead Line Expenses	Schedule G-1	5,235,488	Overhead	3,817,037	1,418,450	-	-	-	-	-	5,235,488
94	584	Underground Line Expenses	Schedule G-1	1,384,572	Underground	1,162,667	221,905	-	-	-	-	-	1,384,572
95	585	Street Lighting	Schedule G-1	1,450,334	Lighting	-	-	-	-	-	-	1,450,334	1,450,334
96	586	Meter Expenses	Schedule G-1	1,865,027	Meters	-	-	-	-	-	1,865,027	-	1,865,027
97	587	Customer Installation Expenses	Schedule G-1	120,962	Services	-	-	-	120,962	-	-	-	120,962
98	588	Miscellaneous Distribution Expenses	Schedule G-1	3,859,299	N-DPLT	2,498,828	444,325	669,997	8,175	-	-	237,975	3,859,299
99		Sub-Total		$ 39,781,917		$ 18,482,872	$ 3,262,608	$ 1,185,665	$ 130,316	$ 8,134,597	$ 4,696,904	$ 3,888,953	$ 39,781,917
100													
101		Maintenance											
102	590	Maintenance Supervision and Engineering	Schedule G-1	290,020	FERC 590	203,439	57,424	21,324	260	-	-	7,574	290,020
103	591	Maintenance of Structures	Schedule G-1	118,637	Primary	118,637	-	-	-	-	-	-	118,637
104	592	Maintenance of Station Equipment	Schedule G-1	700,039	Primary	700,039	-	-	-	-	-	-	700,039
105	593	Maintenance of Overhead Lines	Schedule G-1	33,255,734	Overhead	24,245,760	9,009,974	-	-	-	-	-	33,255,734
106	594	Maintenance of Underground Lines	Schedule G-1	349,141	Underground	293,184	55,957	-	-	-	-	-	349,141
107	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	755,521	Lighting	-	-	-	-	-	-	755,521	755,521
108	597	Maintenance of Meters	Schedule G-1	28,001	Meters	-	-	-	-	-	28,001	-	28,001
109	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	10,985,822	N-DPLT	7,113,124	1,264,809	1,907,203	23,270	-	-	677,416	10,985,822
110		Sub-Total		$ 46,482,914		$ 32,674,183	$ 10,388,163	$ 1,928,527	$ 23,530	$ -	$ 28,001	$ 1,440,510	$ 46,482,914
111													
112		**Total Distribution Expenses**		**$ 86,264,830**		**$ 51,157,055**	**$ 13,650,771**	**$ 3,114,192**	**$ 153,846**	**$ 8,134,597**	**$ 4,724,905**	**$ 5,329,464**	**$ 86,264,830**
113													
114		**Customer and Information Expenses**											
115		Customer Accounts Expenses											
116	901	Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
117	902	Meter Reading Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
118	903	Customer Records and Collection Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
119	904	Uncollectible Accounts	Schedule G-1	-		-	-	-	-	-	-	-	-
120	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
121		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
122													
123		Cust. Service & Information Expense											
124	907	Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
125	908	Customer Assistance Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
126	909	Informational & Instructional Advertising Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
127	910	Misc Customer Service & Informational Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
128	911	Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
129	912	Demonstrating & Selling Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
130	913	Advertising Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
131	916	Miscellaneous Sales Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
132		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
133													
134		**Total Customer and Information Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
135													
136		**General and Administrative Expenses**											
137	920	Administrative and General Salaries	Schedule G-1	13,690,296	Dist Labor	6,412,560	1,319,409	530,700	3,813	2,710,366	1,474,493	1,238,956	13,690,296
138	921	Office Supplies and Expenses	Schedule G-1	501,177	Dist Labor	234,752	48,301	19,428	140	99,222	53,978	45,356	501,177
139	922	Administrative Expense Transferred	Schedule G-1	-	Dist Labor	-	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
140	923	Outside Services Employed	Schedule G-1	1,983,442	Dist O&M	1,077,855	263,994	75,753	2,345	268,152	149,953	145,391	1,983,442
141	924	Property Insurance	Schedule G-1	1,090,023	N-DPLT	705,771	125,496	189,234	2,309	-	-	67,214	1,090,023
142	925	Injuries and Damages	Schedule G-1	914,005	Dist Labor	428,122	88,088	35,431	255	180,952	98,441	82,716	914,005
143	926	Employee Pension and Benefits	Schedule G-1	12,743,722	Dist Labor	5,969,183	1,228,182	494,006	3,549	2,522,966	1,372,543	1,153,292	12,743,722
144	928	Regulatory Commission Expense	Schedule G-1	361,431	Dist O&MxAG	214,337	57,194	13,048	645	34,082	19,796	22,329	361,431
145	930	General Expenses	Schedule G-1	26,960,825	Dist Labor	12,628,500	2,598,363	1,045,127	7,509	5,337,628	2,903,775	2,439,923	26,960,825
146	931	Rents	Schedule G-1	1,841,917	Dist Labor	862,757	177,516	71,401	513	364,657	198,381	166,691	1,841,917
147	935	Maintenance of General Plant	Schedule G-1	2,125,910	N-DGPLT	995,780	204,886	82,410	592	420,882	228,968	192,392	2,125,910
148		Sub-Total		$ 62,212,748		$ 29,529,616	$ 6,111,427	$ 2,556,539	$ 21,669	$ 11,938,909	$ 6,500,328	$ 5,554,261	$ 62,212,748
149													
150		**Total Operations & Maintenance Expenses**	Line 66 + 86 + 112 + 134 + 148	**$ 148,477,578**		**$ 80,686,671**	**$ 19,762,198**	**$ 5,670,731**	**$ 175,515**	**$ 20,073,506**	**$ 11,225,233**	**$ 10,883,724**	**$ 148,477,578**
151													
152		**Depreciation & Amortization of CIAC**											
153	403	Depreciation Expense	Schedule G-1	76,491,773	DEPN-DPLT	47,578,500	9,707,560	13,431,268	1,381,900	-	-	4,392,545	76,491,773
154		Amortization of CIAC	Schedule G-1	(11,940,857)	DEPN-DPLT	(7,427,310)	(1,515,413)	(2,096,707)	(215,723)	-	-	(685,705)	(11,940,857)
155		Sub-Total		**$ 64,550,916**		**$ 40,151,191**	**$ 8,192,148**	**$ 11,334,561**	**$ 1,166,176**	**$ -**	**$ -**	**$ 3,706,841**	**$ 64,550,916**
156													
157		**Other Expenses**											
158	426	Donations	Schedule G-1	-	Dist O&MxAG	-	-	-	-	-	-	-	-
159	408	Taxes Other Than Income	Schedule G-1	1,281,702	Dist O&MxAG	760,079	202,820	46,270	2,286	120,862	70,202	79,184	1,281,702
160	417	Expenses - Non-utility operations	Schedule G-1	-	Dist O&MxAG	-	-	-	-	-	-	-	-
161		Misc. Nonoperating Income	Schedule G-1	534,157	Dist O&MxAG	316,768	84,526	19,283	953	50,370	29,257	33,000	534,157
162		Other Sales To Public Authorities	Schedule G-1	-	Dist O&MxAG	-	-	-	-	-	-	-	-
163		Interest on Customer Deposits	Schedule G-1	294,419	Dist O&MxAG	174,598	46,590	10,629	525	27,763	16,126	18,189	294,419
164		Sub-Total		$ 2,110,279		$ 1,251,445	$ 333,936	$ 76,182	$ 3,764	$ 198,995	$ 115,584	$ 130,374	$ 2,110,279
165													
166		**Total Expenses (before Return)**	Line 150 + 155 + 164	**$ 215,138,773**		**$ 122,089,307**	**$ 28,288,282**	**$ 17,081,474**	**$ 1,345,454**	**$ 20,272,501**	**$ 11,340,817**	**$ 14,720,938**	**$ 215,138,773**
167													
168		**Return**											
169		Debt Service	Schedule G-1	61,741,042	N-DPLT	39,976,227	7,108,309	10,718,607	130,778	-	-	3,807,120	61,741,042
170		Non-Nuclear Decommissioning	Schedule G-1	-	N-DPLT	-	-	-	-	-	-	-	-
171		General Fund Transfer	Schedule G-1	52,127,496	Dist RR	30,570,946	6,777,665	5,011,299	(292,594)	4,147,693	2,316,574	3,595,913	52,127,496
172		Internally Generated Funds for Construction	Schedule G-1	79,940,319	DEPN-DPLTwDGPLT	47,352,994	9,673,993	11,925,228	1,169,696	3,055,284	1,662,135	5,100,989	79,940,319
173		Sub-Total		$ 193,808,856		$ 117,900,167	$ 23,559,967	$ 27,655,135	$ 1,007,880	$ 7,202,977	$ 3,978,709	$ 12,504,022	$ 193,808,856
174		Less:											
175		Depreciation Expense	Schedule G-1	(64,550,916)	DEPN-DPLTwDGPLT	(38,237,015)	(7,811,641)	(9,629,489)	(944,516)	(2,467,108)	(1,342,155)	(4,118,992)	(64,550,916)
176		Amortization of CIAC	Schedule G-1	(42,957,860)	DEPN-DPLTwDGPLT	(25,446,274)	(5,198,554)	(6,408,309)	(628,564)	(1,641,831)	(893,188)	(2,741,140)	(42,957,860)
177		Interest and Dividend Income	Schedule G-1	(1,234,220)	DEPN-DPLTwDGPLT	(731,096)	(149,359)	(184,117)	(18,059)	(47,171)	(25,662)	(78,756)	(1,234,220)
178		Sub-Total		$ (108,742,996)		$ (64,414,385)	$ (13,159,554)	$ (16,221,914)	$ (1,591,140)	$ (4,156,110)	$ (2,261,005)	$ (6,938,887)	$ (108,742,996)
179													
180		**Cash Flow Return Requested**	Line 173 + 178	**$ 85,065,860**		**$ 53,485,782**	**$ 10,400,413**	**$ 11,433,220**	**$ (583,260)**	**$ 3,046,867**	**$ 1,717,703**	**$ 5,565,135**	**$ 85,065,860**
181													
182		**Less Other (Non-Rate) Revenue**											
183		Other Revenue	Schedule G-1	(8,617,291)	Dist Other RR	(4,569,353)	(776,241)	(482,818)	(2,398,889)	(118,278)	(100,221)	(171,491)	(8,617,291)
184		Sub-Total		$ (8,617,291)		$ (4,569,353)	$ (776,241)	$ (482,818)	$ (2,398,889)	$ (118,278)	$ (100,221)	$ (171,491)	$ (8,617,291)
185													
186		**Total Retail Electric Revenue Requirement**	Line 166 + 180 + 184	**$ 291,587,342**		**$ 171,005,736**	**$ 37,912,454**	**$ 28,031,876**	**$ (1,636,695)**	**$ 23,201,090**	**$ 12,958,299**	**$ 20,114,582**	**$ 291,587,342**
187													
188													
189													
190		**Gross Plant In Service**											
191													
192		**Steam Power Generation**											
193	310	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
194	311	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
195	312	Boiler Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
196	313	Engines and Engine Driven Generators	Schedule B-1	-		-	-	-	-	-	-	-	-
197	314	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-	-
198	315	Accessory Plt Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
199	316	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
200		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
201													
202		**Nuclear Power Generation**											
203	320	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
204	321	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
205	322	Reactor Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
206	323	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-	-
207	324	Accessory Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
208	325	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
209		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
210													
211		**Combustion Turbine & Other Production**											
212	340	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
213	341	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
214	342	Fuel Holders, Producers and Accessories	Schedule B-1	-		-	-	-	-	-	-	-	-
215	343	Prime movers	Schedule B-1	-		-	-	-	-	-	-	-	-
216	344	Generator/PV	Schedule B-1	-		-	-	-	-	-	-	-	-
217	345	Accessory Elec Equip.	Schedule B-1	-		-	-	-	-	-	-	-	-
218	346	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
219		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
220													
221		**Total Power Generation Plant**	Line 200 + 209 + 219	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
222													
223		**Transmission Plant**											
224	350	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
225	352	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
226	353	Station Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
227	354	Towers and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-	-
228	355	Poles and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-	-
229	356	Overhead Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-	-
230	357	Underground Conduit	Schedule B-1	-		-	-	-	-	-	-	-	-
231	358	Underground Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-	-
232	359	Roads and Trails	Schedule B-1	-		-	-	-	-	-	-	-	-
233		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
234													
235		**Distribution Plant**											
236	360	Land & Land Rights	Schedule B-1	7,597,410	Primary	7,597,410	-	-	-	-	-	-	7,597,410
237	361	Structures & Improvements	Schedule B-1	36,720,831	Primary	36,720,831	-	-	-	-	-	-	36,720,831
238	362	Station Equipment	Schedule B-1	260,924,564	Primary	260,924,564	-	-	-	-	-	-	260,924,564
239	363	Storage Equipment	Schedule B-1	9,467,965	FERC 363	5,954,813	1,166,891	1,578,484	181,601	-	-	586,176	9,467,965
240	364	Poles, Towers & Fixtures	Schedule B-1	221,832,149	Overhead	161,731,181	60,100,968	-	-	-	-	-	221,832,149
241	365	OH Conductors & Devices	Schedule B-1	269,060,424	Overhead	196,163,902	72,896,522	-	-	-	-	-	269,060,424
242	366	UG Conduit	Schedule B-1	196,062,490	Underground	164,639,578	31,422,912	-	-	-	-	-	196,062,490
243	367	UG Conductors & Devices	Schedule B-1	516,392,178	Underground	433,630,064	82,762,114	-	-	-	-	-	516,392,178
244	368	Line Transformers	Schedule B-1	334,370,191	Transformers	-	-	334,370,191	-	-	-	-	334,370,191
245	369	Services	Schedule B-1	35,716,773	Services	-	-	-	35,716,773	-	-	-	35,716,773
246	370	Meters	Schedule B-1	-	Meters	-	-	-	-	-	-	-	-
247	371	Installation on Customers' Prem	Schedule B-1	19,386	Services	-	-	-	19,386	-	-	-	19,386
248	372	Leased Property on Customers' Premises	Schedule B-1	2,732,264	Services	-	-	-	2,732,264	-	-	-	2,732,264
249	373	Streetlighting & Signal Systems	Schedule B-1	124,169,521	Lighting	-	-	-	-	-	-	124,169,521	124,169,521
250		Sub-Total		$ 2,015,066,147		$ 1,267,362,344	$ 248,349,408	$ 335,948,676	$ 38,650,023	$ -	$ -	$ 124,755,697	$ 2,015,066,147
251													
252		**Total Plant in Service Before General Plant**	Line 221 + 233 + 250	$ 2,015,066,147		$ 1,267,362,344	$ 248,349,408	$ 335,948,676	$ 38,650,023	$ -	$ -	$ 124,755,697	$ 2,015,066,147
253													
254		**General Plant**											
255	389	Land & Land Rights	Schedule B-2	8,309,562	Dist Labor	3,892,214	800,838	322,117	2,314	1,645,104	894,969	752,006	8,309,562
256	390	Structures & Improvements	Schedule B-2	152,681,133	Dist Labor	71,516,122	14,714,718	5,918,633	42,524	30,227,382	16,444,289	13,817,464	152,681,133
257	391	Office Furniture & Equipment	Schedule B-2	121,975,293	Dist Labor	57,133,451	11,755,428	4,728,332	33,972	24,148,326	13,137,163	11,038,622	121,975,293
258	392	Transportation Equipment	Schedule B-2	31,451,663	Dist Labor	14,732,017	3,031,169	1,219,213	8,760	6,226,712	3,387,453	2,846,339	31,451,663
259	393	Stores Equipment	Schedule B-2	145,801	Dist Labor	68,293	14,052	5,652	41	28,865	15,703	13,195	145,801
260	394	Tools, Shop & Garage Equipment	Schedule B-2	1,377,616	Dist Labor	645,278	132,768	53,403	384	272,737	148,374	124,673	1,377,616
261	395	Laboratory Equipment	Schedule B-2	693,092	Dist Labor	324,646	66,797	26,867	193	137,216	74,648	62,724	693,092
262	396	Power Operated Equipment	Schedule B-2	1,454,569	Dist Labor	681,323	140,185	56,386	405	287,971	156,662	131,637	1,454,569
263	397	Communications Equipment	Schedule B-3	35,980,958	Dist Labor	16,853,547	3,467,682	1,394,790	10,021	7,123,409	3,875,274	3,256,235	35,980,958
264	398	Miscellaneous Equipment	Schedule B-2	5,619,691	Dist Labor	2,632,273	541,600	217,845	1,565	1,112,571	605,260	508,575	5,619,691
265	399	Other Tangible Property	Schedule B-2	6,323	Dist Labor	2,962	609	245	2	1,252	681	572	6,323
266		Sub-Total		$ 359,695,702		$ 168,482,125	$ 34,665,848	$ 13,943,484	$ 100,181	$ 71,211,544	$ 38,740,477	$ 32,552,041	$ 359,695,702
267													
268		**Total Electric Gross Plant in Service**	Line 252 + 266	**$ 2,374,761,849**		**$ 1,435,844,469**	**$ 283,015,256**	**$ 349,892,160**	**$ 38,750,204**	**$ 71,211,544**	**$ 38,740,477**	**$ 157,307,738**	**$ 2,374,761,849**
269													
270													
271		**Accumulated Deprecation**											
272													
273		**Steam Power Generation**											
274	310	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
275	311	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
276	312	Boiler Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
277	313	Engines and Engine Driven Generators	Schedule B-5	-		-	-	-	-	-	-	-	-
278	314	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-	-
279	315	Accessory Plt Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
280	316	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
281		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
282													
283		**Nuclear Power Generation**											
284	320	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
285	321	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
286	322	Reactor Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
287	323	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-	-
288	324	Accessory Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
289	325	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
290		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
291													
292		**Combustion Turbine & Other Production**											
293	340	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
294	341	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
295	342	Fuel Holders, Producers and Accessories	Schedule B-5	-		-	-	-	-	-	-	-	-
296	343	Prime movers	Schedule B-5	-		-	-	-	-	-	-	-	-
297	344	Generator/PV	Schedule B-5	-		-	-	-	-	-	-	-	-
298	345	Accessory Elec Equip.	Schedule B-5	-		-	-	-	-	-	-	-	-
299	346	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
300		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
301													
302		**Total Power Generation Plant**	Line 281 + 290 + 300	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
303													
304		**Transmission Plant**											
305	350	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
306	352	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
307	353	Station Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
308	354	Towers and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-	-
309	355	Poles and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-	-
310	356	Overhead Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-	-
311	357	Underground Conduit	Schedule B-5	-		-	-	-	-	-	-	-	-
312	358	Underground Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-	-
313	359	Roads and Trails	Schedule B-5	-		-	-	-	-	-	-	-	-
314		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
315													
316		**Distribution Plant**											
317	360	Land & Land Rights	Schedule B-5	-	Primary	-	-	-	-	-	-	-	-
318	361	Structures & Improvements	Schedule B-5	22,364,731	Primary	22,364,731	-	-	-	-	-	-	22,364,731
319	362	Station Equipment	Schedule B-5	107,758,158	Primary	107,758,158	-	-	-	-	-	-	107,758,158
320	363	Storage Equipment	Schedule B-5	2,581,623	FERC 363	1,623,694	318,175	430,404	49,517	-	-	159,832	2,581,623
321	364	Poles, Towers & Fixtures	Schedule B-5	140,724,245	Overhead	102,597,835	38,126,410	-	-	-	-	-	140,724,245
322	365	OH Conductors & Devices	Schedule B-5	155,606,945	Overhead	113,448,367	42,158,579	-	-	-	-	-	155,606,945
323	366	UG Conduit	Schedule B-5	141,330,535	Underground	118,679,507	22,651,028	-	-	-	-	-	141,330,535
324	367	UG Conductors & Devices	Schedule B-5	245,214,098	Underground	205,913,663	39,300,435	-	-	-	-	-	245,214,098
325	368	Line Transformers	Schedule B-5	175,990,504	Transformers	-	-	175,990,504	-	-	-	-	175,990,504
326	369	Services	Schedule B-5	33,911,298	Services	-	-	-	33,911,298	-	-	-	33,911,298
327	370	Meters	Schedule B-5	-	Meters	-	-	-	-	-	-	-	-
328	371	Installation on Customers' Prem	Schedule B-5	10,537	Services	-	-	-	10,537	-	-	-	10,537
329	372	Leased Property on Customers' Premises	Schedule B-5	2,732,264	Services	-	-	-	2,732,264	-	-	-	2,732,264
330	373	Streetlighting & Signal Systems	Schedule B-5	67,933,529	Lighting	-	-	-	-	-	-	67,933,529	67,933,529
331		Sub-Total		$ 1,096,158,467		$ 672,385,955	$ 142,554,627	$ 176,420,908	$ 36,703,616	$ -	$ -	$ 68,093,361	$ 1,096,158,467
332													
333		**Total Plant in Service Before General Plant**	Line 302 + 314 + 331	$ 1,096,158,467		$ 672,385,955	$ 142,554,627	$ 176,420,908	$ 36,703,616	$ -	$ -	$ 68,093,361	$ 1,096,158,467
334													
335		**General Plant**											
336	389	Land & Land Rights	Schedule B-5	-	Dist Labor	-	-	-	-	-	-	-	-
337	390	Structures & Improvements	Schedule B-5	40,261,182	Dist Labor	18,858,411	3,880,191	1,560,711	11,213	7,970,796	4,336,269	3,643,590	40,261,182
338	391	Office Furniture & Equipment	Schedule B-5	96,243,486	Dist Labor	45,080,625	9,275,513	3,730,847	26,805	19,054,015	10,365,758	8,709,923	96,243,486
339	392	Transportation Equipment	Schedule B-5	17,729,902	Dist Labor	8,304,719	1,708,728	687,294	4,938	3,510,116	1,909,572	1,604,535	17,729,902
340	393	Stores Equipment	Schedule B-5	145,801	Dist Labor	68,293	14,052	5,652	41	28,865	15,703	13,195	145,801
341	394	Tools, Shop & Garage Equipment	Schedule B-5	1,008,020	Dist Labor	472,158	97,148	39,076	281	199,565	108,567	91,225	1,008,020
342	395	Laboratory Equipment	Schedule B-5	433,379	Dist Labor	202,996	41,767	16,800	121	85,799	46,676	39,220	433,379
343	396	Power Operated Equipment	Schedule B-5	1,237,329	Dist Labor	579,567	119,248	47,965	345	244,963	133,265	111,977	1,237,329
344	397	Communications Equipment	Schedule B-5	35,744,980	Dist Labor	16,743,014	3,444,940	1,385,642	9,956	7,076,691	3,849,859	3,234,879	35,744,980
345	398	Miscellaneous Equipment	Schedule B-5	5,240,660	Dist Labor	2,454,735	505,071	203,152	1,460	1,037,531	564,437	474,274	5,240,660
346	399	Other Tangible Property	Schedule B-5	5,619	Dist Labor	2,632	542	218	2	1,113	605	509	5,619

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
347		Sub-Total		$ 198,050,357		$ 92,767,150	$ 19,087,199	$ 7,677,356	$ 55,160	$ 39,209,453	$ 21,330,712	$ 17,923,326	$ 198,050,357
348													
349		**Total Electric Accumulated Deprecation**	Line 333 + 347	**$ 1,294,208,824**		**$ 765,153,105**	**$ 161,641,827**	**$ 184,098,264**	**$ 36,758,776**	**$ 39,209,453**	**$ 21,330,712**	**$ 86,016,687**	**$ 1,294,208,824**
350													
351													
352		**Net Plant In Service**											
353													
354		**Steam Power Generation**											
355	310	Land & Land Rights	Line 193 - 274	-		-	-	-	-	-	-	-	-
356	311	Structures & Improvements	Line 194 - 275	-		-	-	-	-	-	-	-	-
357	312	Boiler Plant Equipment	Line 195 - 276	-		-	-	-	-	-	-	-	-
358	313	Engines and Engine Driven Generators	Line 196 - 277	-		-	-	-	-	-	-	-	-
359	314	Turbogenerator Units	Line 197 - 278	-		-	-	-	-	-	-	-	-
360	315	Accessory Plt Equipment	Line 198 - 279	-		-	-	-	-	-	-	-	-
361	316	Miscellaneous Equipment	Line 199 - 280	-		-	-	-	-	-	-	-	-
362		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
363													
364		**Nuclear Power Generation**											
365	320	Land & Land Rights	Line 203 - 284	-		-	-	-	-	-	-	-	-
366	321	Structures & Improvements	Line 204 - 285	-		-	-	-	-	-	-	-	-
367	322	Reactor Plant Equipment	Line 205 - 286	-		-	-	-	-	-	-	-	-
368	323	Turbogenerator Units	Line 206 - 287	-		-	-	-	-	-	-	-	-
369	324	Accessory Plant Equipment	Line 207 - 288	-		-	-	-	-	-	-	-	-
370	325	Miscellaneous Equipment	Line 208 - 289	-		-	-	-	-	-	-	-	-
371		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
372													
373		**Combustion Turbine & Other Production**											
374	340	Land & Land Rights	Line 212 - 293	-		-	-	-	-	-	-	-	-
375	341	Structures & Improvements	Line 213 - 294	-		-	-	-	-	-	-	-	-
376	342	Fuel Holders, Producers and Accessories	Line 214 - 295	-		-	-	-	-	-	-	-	-
377	343	Prime movers	Line 215 - 296	-		-	-	-	-	-	-	-	-
378	344	Generator/PV	Line 216 - 297	-		-	-	-	-	-	-	-	-
379	345	Accessory Elec Equip.	Line 217 - 298	-		-	-	-	-	-	-	-	-
380	346	Miscellaneous Equipment	Line 218 - 299	-		-	-	-	-	-	-	-	-
381		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
382													
383		**Total Power Generation Plant**	Line 362 + 371 + 381	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
384													
385		**Transmission Plant**											
386	350	Land & Land Rights	Line 224 - 305	-		-	-	-	-	-	-	-	-
387	352	Structures & Improvements	Line 225 - 306	-		-	-	-	-	-	-	-	-
388	353	Station Equipment	Line 226 - 307	-		-	-	-	-	-	-	-	-
389	354	Towers and Fixtures	Line 227 - 308	-		-	-	-	-	-	-	-	-
390	355	Poles and Fixtures	Line 228 - 309	-		-	-	-	-	-	-	-	-
391	356	Overhead Conductors and Devices	Line 229 - 310	-		-	-	-	-	-	-	-	-
392	357	Underground Conduit	Line 230 - 311	-		-	-	-	-	-	-	-	-
393	358	Underground Conductors and Devices	Line 231 - 312	-		-	-	-	-	-	-	-	-
394	359	Roads and Trails	Line 232 - 313	-		-	-	-	-	-	-	-	-
395		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
396													
397		**Distribution Plant**											
398	360	Land & Land Rights	Line 236 - 317	7,597,410	Primary	7,597,410	-	-	-	-	-	-	7,597,410
399	361	Structures & Improvements	Line 237 - 318	14,356,100	Primary	14,356,100	-	-	-	-	-	-	14,356,100
400	362	Station Equipment	Line 238 - 319	153,166,406	Primary	153,166,406	-	-	-	-	-	-	153,166,406
401	363	Storage Equipment	Line 239 - 320	6,886,342	FERC 363	4,331,119	848,716	1,148,080	132,084	-	-	426,344	6,886,342
402	364	Poles, Towers & Fixtures	Line 240 - 321	81,107,904	Overhead	59,133,346	21,974,559	-	-	-	-	-	81,107,904
403	365	OH Conductors & Devices	Line 241 - 322	113,453,478	Overhead	82,715,535	30,737,943	-	-	-	-	-	113,453,478
404	366	UG Conduit	Line 242 - 323	54,731,955	Underground	45,960,071	8,771,884	-	-	-	-	-	54,731,955
405	367	UG Conductors & Devices	Line 243 - 324	271,178,080	Underground	227,716,401	43,461,679	-	-	-	-	-	271,178,080
406	368	Line Transformers	Line 244 - 325	158,379,688	Transformers	-	-	158,379,688	-	-	-	-	158,379,688
407	369	Services	Line 245 - 326	1,805,475	Services	-	-	-	1,805,475	-	-	-	1,805,475
408	370	Meters	Line 246 - 327	-	Meters	-	-	-	-	-	-	-	-
409	371	Installation on Customers' Prem	Line 247 - 328	8,849	Services	-	-	-	8,849	-	-	-	8,849
410	372	Leased Property on Customers' Premises	Line 248 - 329	-	Services	-	-	-	-	-	-	-	-
411	373	Streetlighting & Signal Systems	Line 249 - 330	56,235,992	Lighting	-	-	-	-	-	-	56,235,992	56,235,992
412		Sub-Total		$ 918,907,681		$ 594,976,389	$ 105,794,781	$ 159,527,768	$ 1,946,407	$ -	$ -	$ 56,662,336	$ 918,907,681
413													
414		**Total Plant in Service Before General Plant**	Line 383 + 395 + 412	$ 918,907,681		$ 594,976,389	$ 105,794,781	$ 159,527,768	$ 1,946,407	$ -	$ -	$ 56,662,336	$ 918,907,681
415													

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
416		**General Plant**											
417	389	Land & Land Rights	Line 255 - 336	8,309,562	Dist Labor	3,892,214	800,838	322,117	2,314	1,645,104	894,969	752,006	8,309,562
418	390	Structures & Improvements	Line 256 - 337	112,419,952	Dist Labor	52,657,711	10,834,527	4,357,922	31,311	22,256,586	12,108,020	10,173,874	112,419,952
419	391	Office Furniture & Equipment	Line 257 - 338	25,731,807	Dist Labor	12,052,826	2,479,915	997,485	7,167	5,094,311	2,771,405	2,328,699	25,731,807
420	392	Transportation Equipment	Line 258 - 339	13,721,761	Dist Labor	6,427,298	1,322,441	531,920	3,822	2,716,596	1,477,881	1,241,803	13,721,761
421	393	Stores Equipment	Line 259 - 340	0	Dist Labor	0	0	0	0	0	0	0	0
422	394	Tools, Shop & Garage Equipment	Line 260 - 341	369,596	Dist Labor	173,120	35,620	14,327	103	73,172	39,807	33,448	369,596
423	395	Laboratory Equipment	Line 261 - 342	259,713	Dist Labor	121,650	25,030	10,068	72	51,417	27,972	23,504	259,713
424	396	Power Operated Equipment	Line 262 - 343	217,240	Dist Labor	101,756	20,937	8,421	61	43,009	23,398	19,660	217,240
425	397	Communications Equipment	Line 263 - 344	235,978	Dist Labor	110,533	22,743	9,148	66	46,718	25,416	21,356	235,978
426	398	Miscellaneous Equipment	Line 264 - 345	379,031	Dist Labor	177,539	36,529	14,693	106	75,039	40,823	34,302	379,031
427	399	Other Tangible Property	Line 265 - 346	703	Dist Labor	330	68	27	0	139	76	64	703
428		Sub-Total		$ 161,645,345		$ 75,714,976	$ 15,578,649	$ 6,266,128	$ 45,021	$ 32,002,091	$ 17,409,766	$ 14,628,715	$ 161,645,345
429													
430		**Total Electric Net Plant in Service**	Line 414 + 428	**$ 1,080,553,025**		**$ 670,691,364**	**$ 121,373,430**	**$ 165,793,896**	**$ 1,991,428**	**$ 32,002,091**	**$ 17,409,766**	**$ 71,291,051**	**$ 1,080,553,025**
431													
432													
433		**Depreciation Expense**											
434													
435		**Steam Power Generation**											
436	310	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-
437	311	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-
438	312	Boiler Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
439	313	Engines and Engine Driven Generators	Schedule E-1	-		-	-	-	-	-	-	-	-
440	314	Turbogenerator Units	Schedule E-1	-		-	-	-	-	-	-	-	-
441	315	Accessory Plt Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
442	316	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
443		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
444													
445		**Nuclear Power Generation**											
446	320	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-
447	321	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-
448	322	Reactor Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
449	323	Turbogenerator Units	Schedule E-1	-		-	-	-	-	-	-	-	-
450	324	Accessory Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
451	325	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
452		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
453													
454		**Combustion Turbine & Other Production**											
455	340	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-
456	341	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-
457	342	Fuel Holders, Producers and Accessories	Schedule E-1	-		-	-	-	-	-	-	-	-
458	343	Prime movers	Schedule E-1	-		-	-	-	-	-	-	-	-
459	344	Generator/PV	Schedule E-1	-		-	-	-	-	-	-	-	-
460	345	Accessory Elec Equip.	Schedule E-1	-		-	-	-	-	-	-	-	-
461	346	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
462		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
463													
464		**Total Power Generation Plant**	Line 443 + 452 + 462	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
465													
466		**Transmission Plant**											
467	350	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-
468	352	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-
469	353	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-
470	354	Towers and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-	-
471	355	Poles and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-	-
472	356	Overhead Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-
473	357	Underground Conduit	Schedule E-1	-		-	-	-	-	-	-	-	-
474	358	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-
475	359	Roads and Trails	Schedule E-1	-		-	-	-	-	-	-	-	-
476		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
477													
478		**Distribution Plant**											
479	360	Land & Land Rights	Schedule E-1	-	Primary	-	-	-	-	-	-	-	-
480	361	Structures & Improvements	Schedule E-1	1,227,494	Primary	1,227,494	-	-	-	-	-	-	1,227,494
481	362	Station Equipment	Schedule E-1	6,539,070	Primary	6,539,070	-	-	-	-	-	-	6,539,070
482	363	Storage Equipment	Schedule E-1	1,365,884	FERC 363	859,064	168,340	227,718	26,198	-	-	84,564	1,365,884
483	364	Poles, Towers & Fixtures	Schedule E-1	6,868,080	Overhead	5,007,312	1,860,768	-	-	-	-	-	6,868,080
484	365	OH Conductors & Devices	Schedule E-1	8,185,139	Overhead	5,967,540	2,217,599	-	-	-	-	-	8,185,139
485	366	UG Conduit	Schedule E-1	5,811,555	Underground	4,880,138	931,417	-	-	-	-	-	5,811,555

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
486	367	UG Conductors & Devices	Schedule E-1	16,568,225	Underground	13,912,837	2,655,387	-	-	-	-	-	16,568,225
487	368	Line Transformers	Schedule E-1	10,610,639	Transformers	-	-	10,610,639	-	-	-	-	10,610,639
488	369	Services	Schedule E-1	1,088,205	Services	-	-	-	1,088,205	-	-	-	1,088,205
489	370	Meters	Schedule E-1	-	Meters	-	-	-	-	-	-	-	-
490	371	Installation on Customers' Prem	Schedule E-1	646	Services	-	-	-	646	-	-	-	646
491	372	Leased Property on Customers' Premises	Schedule E-1	74	Services	-	-	-	74	-	-	-	74
492	373	Streetlighting & Signal Systems	Schedule E-1	3,459,999	Lighting	-	-	-	-	-	-	3,459,999	3,459,999
493		Sub-Total		$ 61,725,009		$ 38,393,454	$ 7,833,512	$ 10,838,357	$ 1,115,123	$ -	$ -	$ 3,544,563	$ 61,725,009
494													
495		**Total Plant in Service Before General Plant**	Line 464 + 476 + 493	$ 61,725,009		$ 38,393,454	$ 7,833,512	$ 10,838,357	$ 1,115,123	$ -	$ -	$ 3,544,563	$ 61,725,009
496													
497		**General Plant**											
498	389	Land & Land Rights	Schedule E-1	-	Dist Labor	-	-	-	-	-	-	-	-
499	390	Structures & Improvements	Schedule E-1	3,758,682	Dist Labor	1,760,574	362,245	145,704	1,047	744,133	404,823	340,156	3,758,682
500	391	Office Furniture & Equipment	Schedule E-1	6,407,223	Dist Labor	3,001,155	617,499	248,374	1,785	1,268,484	690,080	579,846	6,407,223
501	392	Transportation Equipment	Schedule E-1	2,126,450	Dist Labor	996,033	204,938	82,431	592	420,989	229,026	192,441	2,126,450
502	393	Stores Equipment	Schedule E-1	96	Dist Labor	45	9	4	0	19	10	9	96
503	394	Tools, Shop & Garage Equipment	Schedule E-1	98,491	Dist Labor	46,134	9,492	3,818	27	19,499	10,608	8,913	98,491
504	395	Laboratory Equipment	Schedule E-1	64,995	Dist Labor	30,444	6,264	2,519	18	12,867	7,000	5,882	64,995
505	396	Power Operated Equipment	Schedule E-1	112,072	Dist Labor	52,495	10,801	4,344	31	22,188	12,071	10,142	112,072
506	397	Communications Equipment	Schedule E-1	2,091,831	Dist Labor	979,818	201,601	81,089	583	414,135	225,298	189,308	2,091,831
507	398	Miscellaneous Equipment	Schedule E-1	106,835	Dist Labor	50,042	10,296	4,141	30	21,151	11,507	9,668	106,835
508	399	Other Tangible Property	Schedule E-1	88	Dist Labor	41	8	3	0	17	9	8	88
509		Sub-Total		$ 14,766,764		$ 6,916,779	$ 1,423,154	$ 572,429	$ 4,113	$ 2,923,482	$ 1,590,432	$ 1,336,375	$ 14,766,764
510													
511		**Total Electric Depreciation**	Line 495 + 509	**$ 76,491,773**		**$ 45,310,233**	**$ 9,256,666**	**$ 11,410,785**	**$ 1,119,236**	**$ 2,923,482**	**$ 1,590,432**	**$ 4,880,938**	**$ 76,491,773**
512													
513													
514		**Total Electric Payroll**											
515													
516		**Power Production Expenses**											
517	500	Operation Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
518	501	Fuel - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
519	501	Fuel - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
520	502	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
521	505	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
522	506	Miscellaneous Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
523	507	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-
524		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
525													
526		Maintenance											
527	510	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
528	511	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
529	512	Maintenance of Boiler Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
530	513	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
531	514	Maintenance of Miscellaneous Steam Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
532		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
533													
534													
535		Operation											
536	517	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
537	518	Nuclear Fuel Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
538	519	Coolants and Water	Schedule D-3	-		-	-	-	-	-	-	-	-
539	520	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
540	523	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
541	524	Misc Nuclear Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
542		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
543													
544		Maintenance											
545	528	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
546	529	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
547	530	Maintenance of Reactor Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
548	531	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
549	532	Maintenance of Miscellaneous	Schedule D-3	-		-	-	-	-	-	-	-	-
550		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
551													
552		Operation											
553	546	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
554	547	Fuel	Schedule D-3	-		-	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related: Primary - Subs, P&C	Demand Related: Secondary - P&C	Demand Related: Transformers	Demand Related: Services	Demand Related: Load Dispatch	Customer Related: Meters	Direct Assignments: City-Owned Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
555	548	Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
556	549	Miscellaneous Other Power Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
557	550	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-
558		Energy Efficiency	Schedule D-3	-		-	-	-	-	-	-	-	-
559		Green Building	Schedule D-3	-		-	-	-	-	-	-	-	-
560		Solar Rebate	Schedule D-3	-		-	-	-	-	-	-	-	-
561		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
562													
563		Maintenance											
564	551	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
565	552	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
566	553	Maintenance of Generating and Electric Equipment	Schedule D-3	-		-	-	-	-	-	-	-	-
567	554	Maintenance of Misc Other Power Generation Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
568		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
569													
570													
571	555	Purchased Power - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
572	555	Purchased Power - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
573	556	System Control and Load Dispatching - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
574	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
575	557	Other Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
576		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
577													
578		**Total Power Production Expense**	Line 524 + 532 + 542 + 550 + 561 + 568 + 576	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
579													
580		**Transmission Expense**											
581		Operation											
582	560	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
583	561	Load Dispatching	Schedule D-3	-		-	-	-	-	-	-	-	-
584	562	Station Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
585	563	Overhead Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
586	565	Transmission of Electricity by Others	Schedule D-3	-		-	-	-	-	-	-	-	-
587	566	Miscellaneous Transmission Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
588		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
589													
590		Maintenance											
591	568	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
592	570	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-	-	-	-	-
593	571	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-	-	-	-	-
594	572	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-	-	-	-	-
595	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
596		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
597													
598		**Total Transmission Expenses**	Line 588 + 596	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
599													
600		**Distribution Expenses**											
601		Operation											
602	580	Operations Supervision and Engineering	Schedule D-3	10,312,546	FERC 580	3,983,821	624,732	273,493	625	2,760,800	1,501,929	1,167,146	10,312,546
603	581	Load Dispatching	Schedule D-3	2,901,722	D-Load Dispatch	-	-	-	-	2,901,722	-	-	2,901,722
604	582	Station Expenses	Schedule D-3	1,552,311	Primary	1,552,311	-	-	-	-	-	-	1,552,311
605	583	Overhead Line Expenses	Schedule D-3	1,272,726	Overhead	927,906	344,820	-	-	-	-	-	1,272,726
606	584	Underground Line Expenses	Schedule D-3	756,037	Underground	634,867	121,170	-	-	-	-	-	756,037
607	585	Street Lighting	Schedule D-3	1,124,621	Lighting	-	-	-	-	-	-	1,124,621	1,124,621
608	586	Meter Expenses	Schedule D-3	1,578,594	Meters	-	-	-	-	-	1,578,594	-	1,578,594
609	587	Customer Installation Expenses	Schedule D-3	(2,850)	Services	-	-	-	(2,850)	-	-	-	(2,850)
610	588	Miscellaneous Distribution Expenses	Schedule D-3	1,655,777	N-DPLT	1,072,086	190,631	287,453	3,507	-	-	102,100	1,655,777
611		Sub-Total		$ 21,151,484		$ 8,170,992	$ 1,281,353	$ 560,945	$ 1,282	$ 5,662,522	$ 3,080,523	$ 2,393,867	$ 21,151,484
612													
613		Maintenance											
614	590	Maintenance Supervision and Engineering	Schedule D-3	1,496	FERC 590	1,049	296	110	1	-	-	39	1,496
615	591	Maintenance of Structures	Schedule D-3	65,226	Primary	65,226	-	-	-	-	-	-	65,226
616	592	Maintenance of Station Equipment	Schedule D-3	79,801	Primary	79,801	-	-	-	-	-	-	79,801
617	593	Maintenance of Overhead Lines	Schedule D-3	4,036,529	Overhead	2,942,912	1,093,616	-	-	-	-	-	4,036,529
618	594	Maintenance of Underground Lines	Schedule D-3	112,580	Underground	94,537	18,043	-	-	-	-	-	112,580
619	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	-	Lighting	-	-	-	-	-	-	-	-
620	597	Maintenance of Meters	Schedule D-3	-	Meters	-	-	-	-	-	-	-	-
621	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	3,154,776	N-DPLT	2,042,661	363,213	547,688	6,682	-	-	194,532	3,154,776
622		Sub-Total		$ 7,450,407		$ 5,226,187	$ 1,475,168	$ 547,798	$ 6,684	$ -	$ -	$ 194,571	$ 7,450,407
623													

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-4

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
624		**Total Distribution Expenses**	Line 611 + 622	$ 28,601,891		$ 13,397,178	$ 2,756,521	$ 1,108,743	$ 7,966	$ 5,662,522	$ 3,080,523	$ 2,588,438	$ 28,601,891
625													
626		**Customer and Information Expenses**											
627		Customer Accounts Expenses											
628	901	Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
629	902	Meter Reading Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
630	903	Customer Records and Collection Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
631	904	Uncollectible Accounts	Schedule D-3	-		-	-	-	-	-	-	-	-
632	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
633		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
634													
635		Cust. Service & Information Expense											
636	907	Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
637	908	Customer Assistance Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
638	909	Informational & Instructional Advertising Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
639	910	Misc Customer Service & Informational Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
640	911	Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
641	912	Demonstrating & Selling Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
642	913	Advertising Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
643	916	Miscellaneous Sales Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
644		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
645													
646		**Total Customer and Information Expenses**	Line 633 + 644	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
647													
648		**General and Administrative Expenses**											
649	920	Administrative and General Salaries	Schedule D-3	14,092,049	Dist Labor	6,600,742	1,358,128	546,274	3,925	2,789,904	1,517,763	1,275,314	14,092,049
650	921	Office Supplies and Expenses	Schedule D-3	4,312	Dist Labor	2,020	416	167	1	854	464	390	4,312
651	922	Administrative Expense Transferred	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
652	923	Outside Services Employed	Schedule D-3	12	Dist O&MxAG	7	2	0	0	1	1	1	12
653	924	Property Insurance	Schedule D-3	-	N-DPLT	-	-	-	-	-	-	-	-
654	925	Injuries and Damages	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
655	926	Employee Pension and Benefits	Schedule D-3	12,743,722	Dist Labor	5,969,183	1,228,182	494,006	3,549	2,522,966	1,372,543	1,153,292	12,743,722
656	928	Regulatory Commission Expense	Schedule D-3	-	Dist RR	-	-	-	-	-	-	-	-
657	930	General Expenses	Schedule D-3	54,128	Dist Labor	25,354	5,217	2,098	15	10,716	5,830	4,898	54,128
658	931	Rents	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
659	935	Maintenance of General Plant	Schedule D-3	19,647	N-DGPLT	9,203	1,893	762	5	3,890	2,116	1,778	19,647
660		Sub-Total		$ 26,913,870		$ 12,606,507	$ 2,593,838	$ 1,043,307	$ 7,496	$ 5,328,331	$ 2,898,717	$ 2,435,673	$ 26,913,870
661													
662		**Total Operations & Maintenance Expenses**	Line 578 + 598 + 624 + 646 + 660	**$ 55,515,761**		**$ 26,003,686**	**$ 5,350,359**	**$ 2,152,050**	**$ 15,462**	**$ 10,990,853**	**$ 5,979,240**	**$ 5,024,111**	**$ 55,515,761**
663													

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		**Power Production Expenses**										
2		Steam Power Generation										
3		**Operation**										
4	500	Operation Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
5	501	Fuel - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
7	502	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-
8	505	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-
9	506	Miscellaneous Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-
10	507	Rents	Schedule G-1	-		-	-	-	-	-	-	-
11		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
12												
13		**Maintenance**										
14	510	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-
15	511	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	Schedule G-1	-		-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-
18	514	Maintenance of Miscellaneous Steam Plant	Schedule G-1	-		-	-	-	-	-	-	-
19		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
20												
21		Nuclear Power Generation										
22		**Operation**										
23	517	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-
24	518	Nuclear Fuel Expense	Schedule G-1	-		-	-	-	-	-	-	-
25	519	Coolants and Water	Schedule G-1	-		-	-	-	-	-	-	-
26	520	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-
27	523	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-
28	524	Misc Nuclear Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-
29		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
30												
31		**Maintenance**										
32	528	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-
33	529	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
34	530	Maintenance of Reactor Plant	Schedule G-1	-		-	-	-	-	-	-	-
35	531	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-
36	532	Maintenance of Miscellaneous	Schedule G-1	-		-	-	-	-	-	-	-
37		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
38												
39		Other Power Generation										
40		**Operation**										
41	546	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-
42	547	Fuel	Schedule G-1	-		-	-	-	-	-	-	-
43	548	Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-
44	549	Miscellaneous Other Power Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-
45	550	Rents	Schedule G-1	-		-	-	-	-	-	-	-
46		Energy Efficiency	Schedule G-1	-		-	-	-	-	-	-	-
47		Green Building	Schedule G-1	-		-	-	-	-	-	-	-
48		Solar Rebate	Schedule G-1	-		-	-	-	-	-	-	-
49		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
50												
51		**Maintenance**										
52	551	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
53	552	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
54	553	Maintenance of Generating and Electric Equipment	Schedule G-1	-		-	-	-	-	-	-	-
55	554	Maintenance of Misc Other Power Generation Plant	Schedule G-1	-		-	-	-	-	-	-	-
56		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
57												
58		Other Power Supply										
59	555	Purchased Power - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
60	555	Purchased Power - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
61	556	System Control and Load Dispatching - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
62	556	System Control and Load Dispatching - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
63	557	Other Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-
64		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
65												
66		**Total Power Production Expense**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
67												
68		**Transmission Expense**										
69		**Operation**										
70	560	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
71	561	Load Dispatching	Schedule G-1	-		-	-	-	-	-	-	-
72	562	Station Expenses	Schedule G-1	-		-	-	-	-	-	-	-
73	563	Overhead Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
74	565	Transmission of Electricity by Others	Schedule G-1	-		-	-	-	-	-	-	-
75	566	Miscellaneous Transmission Expenses	Schedule G-1	-		-	-	-	-	-	-	-
76		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
77												
78		**Maintenance**										
79	568	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
80	570	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-	-	-	-
81	571	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-	-	-	-
82	572	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-	-	-	-
83	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	-		-	-	-	-	-	-	-
84		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
85												
86		**Total Transmission Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
87												
88		**Distribution Expenses**										
89		**Operation**										
90	580	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
91	581	Load Dispatching	Schedule G-1	-		-	-	-	-	-	-	-
92	582	Station Expenses	Schedule G-1	-		-	-	-	-	-	-	-
93	583	Overhead Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
94	584	Underground Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
95	585	Street Lighting	Schedule G-1	-		-	-	-	-	-	-	-
96	586	Meter Expenses	Schedule G-1	-		-	-	-	-	-	-	-
97	587	Customer Installation Expenses	Schedule G-1	-		-	-	-	-	-	-	-
98	588	Miscellaneous Distribution Expenses	Schedule G-1	-		-	-	-	-	-	-	-
99		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
100												
101		**Maintenance**										
102	590	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
103	591	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
104	592	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-	-	-	-
105	593	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-	-	-	-
106	594	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-	-	-	-
107	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	-		-	-	-	-	-	-	-
108	597	Maintenance of Meters	Schedule G-1	-		-	-	-	-	-	-	-
109	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	-		-	-	-	-	-	-	-
110		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
111												
112		**Total Distribution Expenses**		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
113												
114		**Customer and Information Expenses**										
115		Customer Accounts Expenses										
116	901	Supervision	Schedule G-1	-	Cust Acct Supervision	-	-	-	-	-	-	-
117	902	Meter Reading Expenses	Schedule G-1	12,329,178	Meter Reading	-	-	12,329,178	-	-	-	12,329,178
118	903	Customer Records and Collection Expenses	Schedule G-1	34,040,727	Cust Accounting	34,040,727	-	-	-	-	-	34,040,727
119	904	Uncollectible Accounts	Schedule G-1	5,994,177	Uncollectible	-	-	-	5,994,177	-	-	5,994,177
120	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	(28,414,100)	Cust Accounting	(28,414,100)	-	-	-	-	-	(28,414,100)
121		Sub-Total		$ 23,949,982		$ 5,626,627	$ -	$ 12,329,178	$ 5,994,177	$ -	$ -	$ 23,949,982
122												
123		Cust. Service & Information Expense										
124	907	Supervision	Schedule G-1	1,483,617	Cust Serv Supervision	-	1,315,742	-	-	167,875	-	1,483,617
125	908	Customer Assistance Expenses	Schedule G-1	5,364,417	Cust Service	-	5,364,417	-	-	-	-	5,364,417
126	909	Informational & Instructional Advertising Expenses	Schedule G-1	208,336	Cust Service	-	208,336	-	-	-	-	208,336
127	910	Misc Customer Service & Informational Expenses	Schedule G-1	1,024,667	Cust Service	-	1,024,667	-	-	-	-	1,024,667
128	911	Supervision	Schedule G-1	17,743,844	FERC 911	-	8,390,820	-	-	-	9,353,024	17,743,844
129	912	Demonstrating & Selling Expense	Schedule G-1	4,920,735	FERC 912	-	3,075,441	-	-	1,845,293	-	4,920,735
130	913	Advertising Expense	Schedule G-1	(46,335)	Cust Service	-	(46,335)	-	-	-	-	(46,335)
131	916	Miscellaneous Sales Expense	Schedule G-1	821,235	Cust Service	-	821,235	-	-	-	-	821,235
132		Sub-Total		$ 31,520,515		$ -	$ 20,154,322	$ -	$ -	$ 2,013,169	$ 9,353,024	$ 31,520,515
133												
134		**Total Customer and Information Expenses**		**$ 55,470,497**		**$ 5,626,627**	**$ 20,154,322**	**$ 12,329,178**	**$ 5,994,177**	**$ 2,013,169**	**$ 9,353,024**	**$ 55,470,497**
135												
136		**General and Administrative Expenses**										
137	920	Administrative and General Salaries	Schedule G-1	18,443,090	Cust Labor	10,333,173	5,213,972	2,230,696	-	665,249	-	18,443,090
138	921	Office Supplies and Expenses	Schedule G-1	675,168	Cust Labor	378,279	190,874	81,662	-	24,354	-	675,168
139	922	Administrative Expense Transferred	Schedule G-1	-	Cust Labor	-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
140	923	Outside Services Employed	Schedule G-1	1,791,845	Cust Labor	1,003,923	506,565	216,724	-	64,632	-	1,791,845
141	924	Property Insurance	Schedule G-1	24,698	G-CGPLT	13,837	6,982	2,987	-	891	-	24,698
142	925	Injuries and Damages	Schedule G-1	1,231,315	Cust Labor	689,873	348,100	148,928	-	44,414	-	1,231,315
143	926	Employee Pension and Benefits	Schedule G-1	17,167,898	Cust Labor	9,618,717	4,853,468	2,076,461	-	619,252	-	17,167,898
144	928	Regulatory Commission Expense	Schedule G-1	33,013	Cust O&MxAG	4,028	14,427	8,826	4,291	1,441	-	33,013
145	930	General Expenses	Schedule G-1	36,320,683	Cust Labor	20,349,514	10,268,075	4,392,995	-	1,310,100	-	36,320,683
146	931	Rents	Schedule G-1	2,481,366	Cust Labor	1,390,243	701,497	300,122	-	89,504	-	2,481,366
147	935	Maintenance of General Plant	Schedule G-1	495,369	N-CGPLT	277,542	140,044	59,915	-	17,868	-	495,369
148		Sub-Total		$ 78,664,446		$ 44,059,131	$ 22,244,004	$ 9,519,315	$ 4,291	$ 2,837,705	$ -	$ 78,664,446
149												
150		**Total Operations & Maintenance Expenses**	Line 66 + 86 + 112 + 134 + 148	**$ 134,134,942**		**$ 49,685,757**	**$ 42,398,327**	**$ 21,848,493**	**$ 5,998,468**	**$ 4,850,873**	**$ 9,353,024**	**$ 134,134,942**
151												
152		**Depreciation & Amortization of CIAC**										
153	403	Depreciation Expense	Schedule G-1	11,559,900	DEPN-CGPLT	6,476,705	3,268,053	1,398,172	-	416,970	-	11,559,900
154		Amortization of CIAC	Schedule G-1	-	DEPN-CGPLT	-	-	-	-	-	-	-
155		Sub-Total		**$ 11,559,900**		**$ 6,476,705**	**$ 3,268,053**	**$ 1,398,172**	**$ -**	**$ 416,970**	**$ -**	**$ 11,559,900**
156												
157		**Other Expenses**										
158	426	Donations	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-
159	408	Taxes Other Than Income	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-
160	417	Expenses - Non-utility operations	Schedule G-1	5,325,697	Cust O&MxAG	649,769	2,327,444	1,423,787	692,214	232,483	-	5,325,697
161		Misc. Nonoperating Income	Schedule G-1	48,790	Cust O&MxAG	5,953	21,322	13,044	6,342	2,130	-	48,790
162		Other Sales To Public Authorities	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-
163		Interest on Customer Deposits	Schedule G-1	114,571	Cust O&MxAG	13,978	50,070	30,630	14,892	5,001	-	114,571
164		Sub-Total		$ 5,489,058		$ 669,700	$ 2,398,836	$ 1,467,461	$ 713,447	$ 239,614	$ -	$ 5,489,058
165												
166		**Total Expenses (before Return)**	Line 150 + 155 + 164	**$ 151,183,900**		**$ 56,832,163**	**$ 48,065,216**	**$ 24,714,126**	**$ 6,711,915**	**$ 5,507,457**	**$ 9,353,024**	**$ 151,183,900**
167												
168		**Return**										
169		Debt Service	Schedule G-1	-	N-CGPLT	-	-	-	-	-	-	-
170		Non-Nuclear Decommissioning	Schedule G-1	-	N-CGPLT	-	-	-	-	-	-	-
171		General Fund Transfer	Schedule G-1	18,906,429	Cust RR	7,346,670	6,487,924	3,371,019	962,691	738,124	-	18,906,429
172		Internally Generated Funds for Construction	Schedule G-1	6,020,314	DEPN-CGPLT	3,373,022	1,701,979	728,158	-	217,155	-	6,020,314
173		Sub-Total		$ 24,926,743		$ 10,719,693	$ 8,189,903	$ 4,099,177	$ 962,691	$ 955,279	$ -	$ 24,926,743
174		Less:										
175		Depreciation Expense	Schedule G-1	(11,559,900)	DEPN-CGPLT	(6,476,705)	(3,268,053)	(1,398,172)	-	(416,970)	-	(11,559,900)
176		Amortization of CIAC	Schedule G-1	-	DEPN-CGPLT	-	-	-	-	-	-	-
177		Interest and Dividend Income	Schedule G-1	(282,045)	DEPN-CGPLT	(158,023)	(79,736)	(34,113)	-	(10,173)	-	(282,045)
178		Sub-Total		$ (11,841,945)		$ (6,634,727)	$ (3,347,789)	$ (1,432,286)	$ -	$ (427,143)	$ -	$ (11,841,945)
179												
180		**Cash Flow Return Requested**	Line 173 + 178	**$ 13,084,798**		**$ 4,084,965**	**$ 4,842,114**	**$ 2,666,891**	**$ 962,691**	**$ 528,136**	**$ -**	**$ 13,084,798**
181												
182		**Less Other (Non-Rate) Revenue**										
183		Other Revenue	Schedule G-1	(4,193,014)	Cust Labor	(2,349,235)	(1,185,390)	(507,146)	-	(151,244)	-	(4,193,014)
184		Sub-Total		$ (4,193,014)		$ (2,349,235)	$ (1,185,390)	$ (507,146)	$ -	$ (151,244)	$ -	$ (4,193,014)
185												
186		**Total Retail Electric Revenue Requirement**	Line 166 + 180 + 184	**$ 160,075,684**		**$ 58,567,893**	**$ 51,721,939**	**$ 26,873,872**	**$ 7,674,607**	**$ 5,884,349**	**$ 9,353,024**	**$ 160,075,684**
187												
188												
189												
190		**Gross Plant In Service**										
191												
192		**Steam Power Generation**										
193	310	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
194	311	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
195	312	Boiler Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-
196	313	Engines and Engine Driven Generators	Schedule B-1	-		-	-	-	-	-	-	-
197	314	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-
198	315	Accessory Plt Equipment	Schedule B-1	-		-	-	-	-	-	-	-
199	316	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-
200		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
201												
202		**Nuclear Power Generation**										
203	320	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
204	321	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
205	322	Reactor Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-
206	323	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-
207	324	Accessory Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
208	325	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-
209		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
210												
211		**Combustion Turbine & Other Production**										
212	340	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
213	341	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
214	342	Fuel Holders, Producers and Accessories	Schedule B-1	-		-	-	-	-	-	-	-
215	343	Prime movers	Schedule B-1	-		-	-	-	-	-	-	-
216	344	Generator/PV	Schedule B-1	-		-	-	-	-	-	-	-
217	345	Accessory Elec Equip.	Schedule B-1	-		-	-	-	-	-	-	-
218	346	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-
219		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
220												
221		**Total Power Generation Plant**	Line 200 + 209 + 219	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
222												
223		**Transmission Plant**										
224	350	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
225	352	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
226	353	Station Equipment	Schedule B-1	-		-	-	-	-	-	-	-
227	354	Towers and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-
228	355	Poles and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-
229	356	Overhead Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-
230	357	Underground Conduit	Schedule B-1	-		-	-	-	-	-	-	-
231	358	Underground Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-
232	359	Roads and Trails	Schedule B-1	-		-	-	-	-	-	-	-
233		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
234												
235		**Distribution Plant**										
236	360	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
237	361	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
238	362	Station Equipment	Schedule B-1	-		-	-	-	-	-	-	-
239	363	Storage Equipment	Schedule B-1	-		-	-	-	-	-	-	-
240	364	Poles, Towers & Fixtures	Schedule B-1	-		-	-	-	-	-	-	-
241	365	OH Conductors & Devices	Schedule B-1	-		-	-	-	-	-	-	-
242	366	UG Conduit	Schedule B-1	-		-	-	-	-	-	-	-
243	367	UG Conductors & Devices	Schedule B-1	-		-	-	-	-	-	-	-
244	368	Line Transformers	Schedule B-1	-		-	-	-	-	-	-	-
245	369	Services	Schedule B-1	-		-	-	-	-	-	-	-
246	370	Meters	Schedule B-1	152,657,629	Meter Reading	-	-	152,657,629	-	-	-	152,657,629
247	371	Installation on Customers' Prem	Schedule B-1	-		-	-	-	-	-	-	-
248	372	Leased Property on Customers' Premises	Schedule B-1	-		-	-	-	-	-	-	-
249	373	Streetlighting & Signal Systems	Schedule B-1	-		-	-	-	-	-	-	-
250		Sub-Total		$ 152,657,629		$ -	$ -	$ 152,657,629	$ -	$ -	$ -	$ 152,657,629
251												
252		**Total Plant in Service Before General Plant**	Line 221 + 233 + 250	$ 152,657,629		$ -	$ -	$ 152,657,629	$ -	$ -	$ -	$ 152,657,629
253												
254		**General Plant**				-	-	-	-	-	-	
255	389	Land & Land Rights	Schedule B-2	2,128,779	Cust Labor	1,192,698	601,819	257,476	-	76,786	-	2,128,779
256	390	Structures & Improvements	Schedule B-2	39,114,504	Cust Labor	21,914,818	11,057,905	4,730,908	-	1,410,874	-	39,114,504
257	391	Office Furniture & Equipment	Schedule B-2	31,248,151	G-FERC 391	17,507,509	8,834,039	3,779,471	-	1,127,132	-	31,248,151
258	392	Transportation Equipment	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
259	393	Stores Equipment	Schedule B-2	13,317	Cust Labor	7,461	3,765	1,611	-	480	-	13,317
260	394	Tools, Shop & Garage Equipment	Schedule B-2	125,832	Cust Labor	70,500	35,573	15,219	-	4,539	-	125,832
261	395	Laboratory Equipment	Schedule B-2	63,307	Cust Labor	35,469	17,897	7,657	-	2,284	-	63,307
262	396	Power Operated Equipment	Schedule B-2	132,861	Cust Labor	74,438	37,560	16,070	-	4,792	-	132,861
263	397	Communications Equipment	Schedule B-3	4,991,217	Cust Labor	2,796,446	1,411,047	603,689	-	180,035	-	4,991,217
264	398	Miscellaneous Equipment	Schedule B-2	513,304	Cust Labor	287,590	145,114	62,084	-	18,515	-	513,304
265	399	Other Tangible Property	Schedule B-2	578	Cust Labor	324	163	70	-	21	-	578
266		Sub-Total		$ 78,331,850		$ 43,887,255	$ 22,144,883	$ 9,474,254	$ -	$ 2,825,457	$ -	$ 78,331,850
267												
268		**Total Electric Gross Plant in Service**	Line 252 + 266	**$ 230,989,478**		**$ 43,887,255**	**$ 22,144,883**	**$ 162,131,883**	**$ -**	**$ 2,825,457**	**$ -**	**$ 230,989,478**
269												
270												
271		**Accumulated Deprecation**										
272												
273		**Steam Power Generation**										
274	310	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
275	311	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
276	312	Boiler Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
277	313	Engines and Engine Driven Generators	Schedule B-5	-		-	-	-	-	-	-	-
278	314	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-
279	315	Accessory Plt Equipment	Schedule B-5	-		-	-	-	-	-	-	-
280	316	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-
281		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
282												
283		**Nuclear Power Generation**										
284	320	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
285	321	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
286	322	Reactor Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-
287	323	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-
288	324	Accessory Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-
289	325	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-
290		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
291												
292		**Combustion Turbine & Other Production**										
293	340	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
294	341	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
295	342	Fuel Holders, Producers and Accessories	Schedule B-5	-		-	-	-	-	-	-	-
296	343	Prime movers	Schedule B-5	-		-	-	-	-	-	-	-
297	344	Generator/PV	Schedule B-5	-		-	-	-	-	-	-	-
298	345	Accessory Elec Equip.	Schedule B-5	-		-	-	-	-	-	-	-
299	346	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-
300		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
301												
302		**Total Power Generation Plant**	Line 281 + 290 + 300	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
303												
304		**Transmission Plant**										
305	350	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
306	352	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
307	353	Station Equipment	Schedule B-5	-		-	-	-	-	-	-	-
308	354	Towers and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-
309	355	Poles and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-
310	356	Overhead Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-
311	357	Underground Conduit	Schedule B-5	-		-	-	-	-	-	-	-
312	358	Underground Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-
313	359	Roads and Trails	Schedule B-5	-		-	-	-	-	-	-	-
314		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
315												
316		**Distribution Plant**										
317	360	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
318	361	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
319	362	Station Equipment	Schedule B-5	-		-	-	-	-	-	-	-
320	363	Storage Equipment	Schedule B-5	-		-	-	-	-	-	-	-
321	364	Poles, Towers & Fixtures	Schedule B-5	-		-	-	-	-	-	-	-
322	365	OH Conductors & Devices	Schedule B-5	-		-	-	-	-	-	-	-
323	366	UG Conduit	Schedule B-5	-		-	-	-	-	-	-	-
324	367	UG Conductors & Devices	Schedule B-5	-		-	-	-	-	-	-	-
325	368	Line Transformers	Schedule B-5	-		-	-	-	-	-	-	-
326	369	Services	Schedule B-5	-		-	-	-	-	-	-	-
327	370	Meters	Schedule B-5	68,724,448	Meter Reading	-	-	68,724,448	-	-	-	68,724,448
328	371	Installation on Customers' Prem	Schedule B-5	-		-	-	-	-	-	-	-
329	372	Leased Property on Customers' Premises	Schedule B-5	-		-	-	-	-	-	-	-
330	373	Streetlighting & Signal Systems	Schedule B-5	-		-	-	-	-	-	-	-
331		Sub-Total		$ 68,724,448		$ -	$ -	$ 68,724,448	$ -	$ -	$ -	$ 68,724,448
332												
333		**Total Plant in Service Before General Plant**	Line 302 + 314 + 331	$ 68,724,448		$ -	$ -	$ 68,724,448	$ -	$ -	$ -	$ 68,724,448
334												
335		**General Plant**										
336	389	Land & Land Rights	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
337	390	Structures & Improvements	Schedule B-5	10,314,281	Cust Labor	5,778,818	2,915,909	1,247,515	-	372,040	-	10,314,281
338	391	Office Furniture & Equipment	Schedule B-5	24,656,067	Accm DEPN-FERC 391	13,814,139	6,970,418	2,982,157	-	889,353	-	24,656,067
339	392	Transportation Equipment	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
340	393	Stores Equipment	Schedule B-5	13,317	Cust Labor	7,461	3,765	1,611	-	480	-	13,317
341	394	Tools, Shop & Garage Equipment	Schedule B-5	92,073	Cust Labor	51,586	26,030	11,136	-	3,321	-	92,073
342	395	Laboratory Equipment	Schedule B-5	39,585	Cust Labor	22,178	11,191	4,788	-	1,428	-	39,585
343	396	Power Operated Equipment	Schedule B-5	113,018	Cust Labor	63,321	31,951	13,670	-	4,077	-	113,018
344	397	Communications Equipment	Schedule B-5	4,958,483	Cust Labor	2,778,106	1,401,793	599,730	-	178,854	-	4,958,483
345	398	Miscellaneous Equipment	Schedule B-5	478,683	Cust Labor	268,193	135,326	57,897	-	17,266	-	478,683
346	399	Other Tangible Property	Schedule B-5	513	Cust Labor	288	145	62	-	19	-	513

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
347		Sub-Total		$ 40,666,020		$ 22,784,091	$ 11,496,527	$ 4,918,564	$ -	$ 1,466,838	$ -	$ 40,666,020
348												
349		**Total Electric Accumulated Deprecation**	Line 333 + 347	**$ 109,390,468**		**$ 22,784,091**	**$ 11,496,527**	**$ 73,643,012**	**$ -**	**$ 1,466,838**	**$ -**	**$ 109,390,468**
350												
351												
352		**Net Plant In Service**										
353												
354		**Steam Power Generation**										
355	310	Land & Land Rights	Line 193 - 274	-		-	-	-	-	-	-	-
356	311	Structures & Improvements	Line 194 - 275	-		-	-	-	-	-	-	-
357	312	Boiler Plant Equipment	Line 195 - 276	-		-	-	-	-	-	-	-
358	313	Engines and Engine Driven Generators	Line 196 - 277	-		-	-	-	-	-	-	-
359	314	Turbogenerator Units	Line 197 - 278	-		-	-	-	-	-	-	-
360	315	Accessory Plt Equipment	Line 198 - 279	-		-	-	-	-	-	-	-
361	316	Miscellaneous Equipment	Line 199 - 280	-		-	-	-	-	-	-	-
362		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
363												
364		**Nuclear Power Generation**										
365	320	Land & Land Rights	Line 203 - 284	-		-	-	-	-	-	-	-
366	321	Structures & Improvements	Line 204 - 285	-		-	-	-	-	-	-	-
367	322	Reactor Plant Equipment	Line 205 - 286	-		-	-	-	-	-	-	-
368	323	Turbogenerator Units	Line 206 - 287	-		-	-	-	-	-	-	-
369	324	Accessory Plant Equipment	Line 207 - 288	-		-	-	-	-	-	-	-
370	325	Miscellaneous Equipment	Line 208 - 289	-		-	-	-	-	-	-	-
371		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
372												
373		**Combustion Turbine & Other Production**										
374	340	Land & Land Rights	Line 212 - 293	-		-	-	-	-	-	-	-
375	341	Structures & Improvements	Line 213 - 294	-		-	-	-	-	-	-	-
376	342	Fuel Holders, Producers and Accessories	Line 214 - 295	-		-	-	-	-	-	-	-
377	343	Prime movers	Line 215 - 296	-		-	-	-	-	-	-	-
378	344	Generator/PV	Line 216 - 297	-		-	-	-	-	-	-	-
379	345	Accessory Elec Equip.	Line 217 - 298	-		-	-	-	-	-	-	-
380	346	Miscellaneous Equipment	Line 218 - 299	-		-	-	-	-	-	-	-
381		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
382												
383		**Total Power Generation Plant**	Line 362 + 371 + 381	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
384												
385		**Transmission Plant**										
386	350	Land & Land Rights	Line 224 - 305	-		-	-	-	-	-	-	-
387	352	Structures & Improvements	Line 225 - 306	-		-	-	-	-	-	-	-
388	353	Station Equipment	Line 226 - 307	-		-	-	-	-	-	-	-
389	354	Towers and Fixtures	Line 227 - 308	-		-	-	-	-	-	-	-
390	355	Poles and Fixtures	Line 228 - 309	-		-	-	-	-	-	-	-
391	356	Overhead Conductors and Devices	Line 229 - 310	-		-	-	-	-	-	-	-
392	357	Underground Conduit	Line 230 - 311	-		-	-	-	-	-	-	-
393	358	Underground Conductors and Devices	Line 231 - 312	-		-	-	-	-	-	-	-
394	359	Roads and Trails	Line 232 - 313	-		-	-	-	-	-	-	-
395		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
396												
397		**Distribution Plant**										
398	360	Land & Land Rights	Line 236 - 317	-		-	-	-	-	-	-	-
399	361	Structures & Improvements	Line 237 - 318	-		-	-	-	-	-	-	-
400	362	Station Equipment	Line 238 - 319	-		-	-	-	-	-	-	-
401	363	Storage Equipment	Line 239 - 320	-		-	-	-	-	-	-	-
402	364	Poles, Towers & Fixtures	Line 240 - 321	-		-	-	-	-	-	-	-
403	365	OH Conductors & Devices	Line 241 - 322	-		-	-	-	-	-	-	-
404	366	UG Conduit	Line 242 - 323	-		-	-	-	-	-	-	-
405	367	UG Conductors & Devices	Line 243 - 324	-		-	-	-	-	-	-	-
406	368	Line Transformers	Line 244 - 325	-		-	-	-	-	-	-	-
407	369	Services	Line 245 - 326	-		-	-	-	-	-	-	-
408	370	Meters	Line 246 - 327	83,933,181	Meter Reading	-	-	83,933,181	-	-	-	83,933,181
409	371	Installation on Customers' Prem	Line 247 - 328	-		-	-	-	-	-	-	-
410	372	Leased Property on Customers' Premises	Line 248 - 329	-		-	-	-	-	-	-	-
411	373	Streetlighting & Signal Systems	Line 249 - 330	-		-	-	-	-	-	-	-
412		Sub-Total		$ 83,933,181		$ -	$ -	$ 83,933,181	$ -	$ -	$ -	$ 83,933,181
413												
414		**Total Plant in Service Before General Plant**	Line 383 + 395 + 412	$ 83,933,181		$ -	$ -	$ 83,933,181	$ -	$ -	$ -	$ 83,933,181
415												

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
416		**General Plant**										
417	389	Land & Land Rights	Line 255 - 336	2,128,779	Cust Labor	1,192,698	601,819	257,476	-	76,786	-	2,128,779
418	390	Structures & Improvements	Line 256 - 337	28,800,223	Cust Labor	16,136,000	8,141,996	3,483,393	-	1,038,834	-	28,800,223
419	391	Office Furniture & Equipment	Line 257 - 338	6,592,084	N-FERC 391	3,693,370	1,863,622	797,314	-	237,779	-	6,592,084
420	392	Transportation Equipment	Line 258 - 339	-	Cust Labor	-	-	-	-	-	-	-
421	393	Stores Equipment	Line 259 - 340	0	Cust Labor	0	0	0	-	0	-	0
422	394	Tools, Shop & Garage Equipment	Line 260 - 341	33,759	Cust Labor	18,914	9,544	4,083	-	1,218	-	33,759
423	395	Laboratory Equipment	Line 261 - 342	23,722	Cust Labor	13,291	6,706	2,869	-	856	-	23,722
424	396	Power Operated Equipment	Line 262 - 343	19,843	Cust Labor	11,117	5,610	2,400	-	716	-	19,843
425	397	Communications Equipment	Line 263 - 344	32,735	Cust Labor	18,340	9,254	3,959	-	1,181	-	32,735
426	398	Miscellaneous Equipment	Line 264 - 345	34,621	Cust Labor	19,397	9,787	4,187	-	1,249	-	34,621
427	399	Other Tangible Property	Line 265 - 346	64	Cust Labor	36	18	8	-	2	-	64
428		Sub-Total		$ 37,665,830		$ 21,103,164	$ 10,648,356	$ 4,555,690	$ -	$ 1,358,620	$ -	$ 37,665,830
429												
430		**Total Electric Net Plant in Service**	Line 414 + 428	**$ 121,599,010**		**$ 21,103,164**	**$ 10,648,356**	**$ 88,488,871**	**$ -**	**$ 1,358,620**	**$ -**	**$ 121,599,010**
431												
432												
433		**Depreciation Expense**										
434												
435		**Steam Power Generation**										
436	310	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
437	311	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
438	312	Boiler Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-
439	313	Engines and Engine Driven Generators	Schedule E-1	-		-	-	-	-	-	-	-
440	314	Turbogenerator Units	Schedule E-1	-		-	-	-	-	-	-	-
441	315	Accessory Plt Equipment	Schedule E-1	-		-	-	-	-	-	-	-
442	316	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-
443		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
444												
445		**Nuclear Power Generation**										
446	320	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
447	321	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
448	322	Reactor Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-
449	323	Turbogenerator Units	Schedule E-1	-		-	-	-	-	-	-	-
450	324	Accessory Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-
451	325	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-
452		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
453												
454		**Combustion Turbine & Other Production**										
455	340	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
456	341	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
457	342	Fuel Holders, Producers and Accessories	Schedule E-1	-		-	-	-	-	-	-	-
458	343	Prime movers	Schedule E-1	-		-	-	-	-	-	-	-
459	344	Generator/PV	Schedule E-1	-		-	-	-	-	-	-	-
460	345	Accessory Elec Equip.	Schedule E-1	-		-	-	-	-	-	-	-
461	346	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-
462		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
463												
464		**Total Power Generation Plant**	Line 443 + 452 + 462	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
465												
466		**Transmission Plant**										
467	350	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
468	352	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
469	353	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-
470	354	Towers and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-
471	355	Poles and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-
472	356	Overhead Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-
473	357	Underground Conduit	Schedule E-1	-		-	-	-	-	-	-	-
474	358	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-
475	359	Roads and Trails	Schedule E-1	-		-	-	-	-	-	-	-
476		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
477												
478		**Distribution Plant**										
479	360	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
480	361	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
481	362	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-
482	363	Storage Equipment	Schedule E-1	-		-	-	-	-	-	-	-
483	364	Poles, Towers & Fixtures	Schedule E-1	-		-	-	-	-	-	-	-
484	365	OH Conductors & Devices	Schedule E-1	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
485	366	UG Conduit	Schedule E-1	-		-	-	-	-	-	-	-
486	367	UG Conductors & Devices	Schedule E-1	-		-	-	-	-	-	-	-
487	368	Line Transformers	Schedule E-1	-		-	-	-	-	-	-	-
488	369	Services	Schedule E-1	-		-	-	-	-	-	-	-
489	370	Meters	Schedule E-1	8,630,435	Meter Reading	-	-	8,630,435	-	-	-	8,630,435
490	371	Installation on Customers' Prem	Schedule E-1	-		-	-	-	-	-	-	-
491	372	Leased Property on Customers' Premises	Schedule E-1	-		-	-	-	-	-	-	-
492	373	Streetlighting & Signal Systems	Schedule E-1	-		-	-	-	-	-	-	-
493		Sub-Total		$ 8,630,435		$ -	$ -	$ 8,630,435	$ -	$ -	$ -	$ 8,630,435
494												
495		**Total Plant in Service Before General Plant**	Line 464 + 476 + 493	$ 8,630,435		$ -	$ -	$ 8,630,435	$ -	$ -	$ -	$ 8,630,435
496												
497		**General Plant**										
498	389	Land & Land Rights	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
499	390	Structures & Improvements	Schedule E-1	962,915	Cust Labor	539,496	272,222	116,465	-	34,733	-	962,915
500	391	Office Furniture & Equipment	Schedule E-1	1,641,430	DEPN-FERC 391	919,649	464,042	198,531	-	59,207	-	1,641,430
501	392	Transportation Equipment	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
502	393	Stores Equipment	Schedule E-1	9	Cust Labor	5	2	1	-	0	-	9
503	394	Tools, Shop & Garage Equipment	Schedule E-1	8,996	Cust Labor	5,040	2,543	1,088	-	324	-	8,996
504	395	Laboratory Equipment	Schedule E-1	5,937	Cust Labor	3,326	1,678	718	-	214	-	5,937
505	396	Power Operated Equipment	Schedule E-1	10,237	Cust Labor	5,735	2,894	1,238	-	369	-	10,237
506	397	Communications Equipment	Schedule E-1	290,175	Cust Labor	162,578	82,034	35,097	-	10,467	-	290,175
507	398	Miscellaneous Equipment	Schedule E-1	9,758	Cust Labor	5,467	2,759	1,180	-	352	-	9,758
508	399	Other Tangible Property	Schedule E-1	8	Cust Labor	4	2	1	-	0	-	8
509		Sub-Total		$ 2,929,465		$ 1,641,301	$ 828,177	$ 354,319	$ -	$ 105,667	$ -	$ 2,929,465
510												
511		**Total Electric Depreciation**	Line 495 + 509	**$ 11,559,900**		**$ 1,641,301**	**$ 828,177**	**$ 8,984,754**	**$ -**	**$ 105,667**	**$ -**	**$ 11,559,900**
512												
513												
514		**Total Electric Payroll**										
515												
516		**Power Production Expenses**										
517	500	Operation Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
518	501	Fuel - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
519	501	Fuel - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
520	502	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-
521	505	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-
522	506	Miscellaneous Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-
523	507	Rents	Schedule D-3	-		-	-	-	-	-	-	-
524		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
525												
526		Maintenance										
527	510	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-
528	511	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
529	512	Maintenance of Boiler Plant	Schedule D-3	-		-	-	-	-	-	-	-
530	513	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-
531	514	Maintenance of Miscellaneous Steam Plant	Schedule D-3	-		-	-	-	-	-	-	-
532		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
533												
534												
535		Operation										
536	517	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-
537	518	Nuclear Fuel Expense	Schedule D-3	-		-	-	-	-	-	-	-
538	519	Coolants and Water	Schedule D-3	-		-	-	-	-	-	-	-
539	520	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-
540	523	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-
541	524	Misc Nuclear Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-
542		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
543												
544		Maintenance										
545	528	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-
546	529	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
547	530	Maintenance of Reactor Plant	Schedule D-3	-		-	-	-	-	-	-	-
548	531	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-
549	532	Maintenance of Miscellaneous	Schedule D-3	-		-	-	-	-	-	-	-
550		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
551												
552		Operation										
553	546	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
554	547	Fuel	Schedule D-3	-		-	-	-	-	-	-	-
555	548	Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-
556	549	Miscellaneous Other Power Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-
557	550	Rents	Schedule D-3	-		-	-	-	-	-	-	-
558		Energy Efficiency	Schedule D-3	-		-	-	-	-	-	-	-
559		Green Building	Schedule D-3	-		-	-	-	-	-	-	-
560		Solar Rebate	Schedule D-3	-		-	-	-	-	-	-	-
561		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
562												
563		Maintenance										
564	551	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
565	552	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
566	553	Maintenance of Generating and Electric Equipment	Schedule D-3	-		-	-	-	-	-	-	-
567	554	Maintenance of Misc Other Power Generation Plant	Schedule D-3	-		-	-	-	-	-	-	-
568		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
569												
570												
571	555	Purchased Power - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
572	555	Purchased Power - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
573	556	System Control and Load Dispatching - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
574	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
575	557	Other Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-
576		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
577												
578		**Total Power Production Expense**	Line 524 + 532 + 542 + 550 + + 561 + 568 + 576	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
579												
580		**Transmission Expense**										
581		Operation										
582	560	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
583	561	Load Dispatching	Schedule D-3	-		-	-	-	-	-	-	-
584	562	Station Expenses	Schedule D-3	-		-	-	-	-	-	-	-
585	563	Overhead Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
586	565	Transmission of Electricity by Others	Schedule D-3	-		-	-	-	-	-	-	-
587	566	Miscellaneous Transmission Expenses	Schedule D-3	-		-	-	-	-	-	-	-
588		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
589												
590		Maintenance										
591	568	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
592	570	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-	-	-	-
593	571	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-	-	-	-
594	572	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-	-	-	-
595	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-		-	-	-	-	-	-	-
596		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
597												
598		**Total Transmission Expenses**	Line 588 + 596	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
599												
600		**Distribution Expenses**										
601		Operation										
602	580	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
603	581	Load Dispatching	Schedule D-3	-		-	-	-	-	-	-	-
604	582	Station Expenses	Schedule D-3	-		-	-	-	-	-	-	-
605	583	Overhead Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
606	584	Underground Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
607	585	Street Lighting	Schedule D-3	-		-	-	-	-	-	-	-
608	586	Meter Expenses	Schedule D-3	-	Meter Reading	-	-	-	-	-	-	-
609	587	Customer Installation Expenses	Schedule D-3	-		-	-	-	-	-	-	-
610	588	Miscellaneous Distribution Expenses	Schedule D-3	-		-	-	-	-	-	-	-
611		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
612												
613		Maintenance										
614	590	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
615	591	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
616	592	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-	-	-	-
617	593	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-	-	-	-
618	594	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-	-	-	-
619	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	-		-	-	-	-	-	-	-
620	597	Maintenance of Meters	Schedule D-3	-		-	-	-	-	-	-	-
621	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-5

Schedule G-5
Customer Classification

Schedule G-5

No.	FERC Acct	Description	Reference	Normalized Customer	Allocator	Customer Related: Customer Accounting	Customer Related: Customer Service	Customer Related: Meter Reading	Customer Related: Uncollectible	Customer Related: Key Accounts	Other: Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
622		Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
623												
624		**Total Distribution Expenses**	Line 611 + 622	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
625												
626		**Customer and Information Expenses**										
627		Customer Accounts Expenses										
628	901	Supervision	Schedule D-3	-	Cust Acct Supervision	-	-	-	-	-	-	-
629	902	Meter Reading Expenses	Schedule D-3	4,660,390	FERC 902	-	-	4,660,390	-	-	-	4,660,390
630	903	Customer Records and Collection Expenses	Schedule D-3	21,588,162	Cust Accounting	21,588,162	-	-	-	-	-	21,588,162
631	904	Uncollectible Accounts	Schedule D-3	-	Uncollectible	-	-	-	-	-	-	-
632	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-	Cust Accounting	-	-	-	-	-	-	-
633		Sub-Total		$ 26,248,553		$ 21,588,162	$ -	$ 4,660,390	$ -	$ -	$ -	$ 26,248,553
634												
635		Cust. Service & Information Expense										
636	907	Supervision	Schedule D-3	2,208,348	Cust Serv Supervision	-	1,958,468	-	-	249,880	-	2,208,348
637	908	Customer Assistance Expenses	Schedule D-3	4,592,912	Cust Service	-	4,592,912	-	-	-	-	4,592,912
638	909	Informational & Instructional Advertising Expenses	Schedule D-3	-	Cust Service	-	-	-	-	-	-	-
639	910	Misc Customer Service & Informational Expenses	Schedule D-3	1,811,905	Cust Service	-	1,811,905	-	-	-	-	1,811,905
640	911	Supervision	Schedule D-3	19,112	Cust Service	-	19,112	-	-	-	-	19,112
641	912	Demonstrating & Selling Expense	Schedule D-3	3,039,874	FERC 912	-	1,899,910	-	-	1,139,964	-	3,039,874
642	913	Advertising Expense	Schedule D-3	-	Cust Service	-	-	-	-	-	-	-
643	916	Miscellaneous Sales Expense	Schedule D-3	610,772	Cust Service	-	610,772	-	-	-	-	610,772
644		Sub-Total		$ 12,282,923		$ -	$ 10,893,079	$ -	$ -	$ 1,389,844	$ -	$ 12,282,923
645												
646		**Total Customer and Information Expenses**	Line 633 + 644	$ 38,531,476		$ 21,588,162	$ 10,893,079	$ 4,660,390	$ -	$ 1,389,844	$ -	$ 38,531,476
647												
648		**General and Administrative Expenses**										
649	920	Administrative and General Salaries	Schedule D-3	18,984,318	Cust Labor	10,636,409	5,366,980	2,296,157	-	684,771	-	18,984,318
650	921	Office Supplies and Expenses	Schedule D-3	5,809	Cust Labor	3,255	1,642	703	-	210	-	5,809
651	922	Administrative Expense Transferred	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
652	923	Outside Services Employed	Schedule D-3	10	Cust O&MxAG	1	5	3	1	0	-	10
653	924	Property Insurance	Schedule D-3	-	N-CGPLT	-	-	-	-	-	-	-
654	925	Injuries and Damages	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
655	926	Employee Pension and Benefits	Schedule D-3	17,167,898	Cust Labor	9,618,717	4,853,468	2,076,461	-	619,252	-	17,167,898
656	928	Regulatory Commission Expense	Schedule D-3	-	Cust RR	-	-	-	-	-	-	-
657	930	General Expenses	Schedule D-3	72,919	Cust Labor	40,855	20,615	8,820	-	2,630	-	72,919
658	931	Rents	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
659	935	Maintenance of General Plant	Schedule D-3	26,468	N-CGPLT	14,829	7,483	3,201	-	955	-	26,468
660		Sub-Total		$ 36,257,422		$ 20,314,066	$ 10,250,192	$ 4,385,345	$ 1	$ 1,307,818	$ -	$ 36,257,422
661												
662		**Total Operations & Maintenance Expenses**	Line 578 + 598 + 624 + 646 + 660	**$ 74,788,898**		**$ 41,902,228**	**$ 21,143,271**	**$ 9,045,735**	**$ 1**	**$ 2,697,662**	**$ -**	**$ 74,788,898**
663												

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-6

Schedule G-6
Cost of Service by Customer Class

No.	Description	Reference	Rate Design	TOU Period	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	**Production**												
2	Demand Related	Schedule G-2	Demand	Annual	$ 253,278,778	12CP-ERCOT Peak	$ 111,343,408	$ 5,686,129	$ 53,298,096	$ 38,276,783	$ 5,162,424	$ 13,541,309	$ 22,066,021
3	Energy Related	Schedule G-2	Energy	Annual	329,232,528	NEFL	121,249,889	7,493,792	67,533,986	55,834,299	8,094,708	24,098,567	37,359,604
4	**Other**												
5	ERCOT Administration Fees	Schedule G-2	Energy	Annual	8,452,410	NEFL	3,112,857	192,389	1,733,805	1,433,438	207,816	618,684	959,136
6	Energy Efficiency Programs	Schedule G-2	Demand	Annual	30,745,700	Rev Req x COA Lights	14,910,384	913,121	5,746,719	4,323,700	553,550	1,518,350	2,319,031
7					$ 39,198,111		$ 18,023,241	$ 1,105,509	$ 7,480,524	$ 5,757,138	$ 761,366	$ 2,137,034	$ 3,278,167
8													
9	**Total Production**				**$ 621,709,417**		**$ 250,616,538**	**$ 14,285,430**	**$ 128,312,606**	**$ 99,868,219**	**$ 14,018,498**	**$ 39,776,910**	**$ 62,703,792**
10													
11	**Transmission**												
12	Demand Related	Schedule G-3	Demand	On-Peak	$ 119,767,164	4CP-ERCOT Peak	$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135	$ 9,070,845
13	**Total Transmission**				**$ 119,767,164**		**$ 55,395,356**	**$ 2,525,648**	**$ 26,043,881**	**$ 16,911,551**	**$ 2,390,675**	**$ 5,699,135**	**$ 9,070,845**
14													
15	**Distribution**												
16	**Demand Related**												
17	Primary - Subs, P&C	Schedule G-4	Demand	Annual	$ 171,005,736	12NCP Primary	$ 78,504,112	$ 4,141,862	$ 35,085,934	$ 25,556,282	$ 3,448,166	$ 9,210,377	$ 13,748,013
18	Secondary - P&C	Schedule G-4	Demand	Annual	37,912,454	12NCP Secondary	20,582,990	1,085,955	9,199,180	6,700,601	-	-	-
19	Transformers	Schedule G-4	Demand	Annual	28,031,876	Transformers	13,362,084	704,981	8,832,632	4,909,036	-	-	-
20	Services	Schedule G-4	Demand	Annual	(1,636,695)	SMD Excl Primary & Trans	(1,086,563)	(45,483)	(319,134)	(177,370)	-	-	-
21	Load Dispatch	Schedule G-4	Demand	Annual	23,201,090	12NCP	10,457,212	551,721	4,673,654	3,404,248	459,316	1,226,877	1,831,317
22					$ 258,514,460		$ 121,819,835	$ 6,439,035	$ 57,472,266	$ 40,392,797	$ 3,907,483	$ 10,437,253	$ 15,579,329
23													
24	**Customer Related**												
25	Meters	Schedule G-4	Customer	Annual	$ 12,958,299	Weighted Cust - Meters	$ 10,937,902	$ 1,292,733	$ 655,234	$ 29,373	$ 3,086	$ 1,004	$ 112
26													
27	**Direct Assignments**												
28	City-Owned Lighting	Schedule G-4	Lighting	Annual	$ 20,114,582	City-Owned Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29													
30	**Total Distribution**				**$ 291,587,342**		**$ 132,757,737**	**$ 7,731,769**	**$ 58,127,500**	**$ 40,422,170**	**$ 3,910,569**	**$ 10,438,257**	**$ 15,579,441**
31													
32	**Customer**												
33	**Customer Related**												
34	Customer Accounting	Schedule G-5	Customer	Annual	$ 58,567,893	No. Cust Mo. - Metered	$ 52,685,637	$ 3,831,897	$ 1,942,234	$ 87,066	$ 9,147	$ 2,976	$ 331
35	Customer Service	Schedule G-5	Customer	Annual	51,721,939	No. Cust Mo. - Metered	46,527,255	3,383,990	1,715,208	76,889	8,078	2,628	292
36	Meter Reading	Schedule G-5	Customer	Annual	26,873,872	No. Cust Mo. - Metered	24,174,799	1,758,266	891,194	39,950	4,197	1,365	152
37	Uncollectible	Schedule G-5	Customer	Annual	7,674,607	Uncollectible	7,098,256	129,614	340,097	106,640	-	-	-
38	Key Accounts	Schedule G-5	Customer	Annual	5,884,349	Key Acct	25,584	470,748	793,108	2,926,824	307,010	793,108	460,514
39					$ 150,722,660		$ 130,511,531	$ 9,574,514	$ 5,681,840	$ 3,237,369	$ 328,432	$ 800,077	$ 461,289
40													
41	**Other**												
42	Economic Development	Schedule G-5	Customer	Annual	$ 9,353,024	Key Acct	$ 40,665	$ 748,242	$ 1,260,625	$ 4,652,113	$ 487,984	$ 1,260,625	$ 731,976
43													
44	**Total Customer**				**$ 160,075,684**		**$ 130,552,197**	**$ 10,322,756**	**$ 6,942,465**	**$ 7,889,482**	**$ 816,416**	**$ 2,060,702**	**$ 1,193,264**
45													
46	**Total Cost of Service**	Line 9 + 13 + 30 + 44			**$ 1,193,139,607**		**$ 569,321,828**	**$ 34,865,603**	**$ 219,426,452**	**$ 165,091,422**	**$ 21,136,158**	**$ 57,975,004**	**$ 88,547,342**
47													
48	**Adjustment to Redistribute Service Area Street Lighting**												
49	Service Area Street Lighting	Col. (N)	Adder	Annual	$ (19,179,377)	COA Street Lights	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	Street Lighting - Redistributed	- (Line 49)	Adder	Annual	19,179,377	Rev Req x COA Lights	9,301,199	569,611	3,584,843	2,697,153	345,308	947,157	1,446,627
51					$ -		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157	$ 1,446,627
52													
53	**Adjusted Total Cost of Service**	Line 46 + 51			**$ 1,193,139,607**		**$ 578,623,027**	**$ 35,435,214**	**$ 223,011,295**	**$ 167,788,576**	**$ 21,481,467**	**$ 58,922,161**	**$ 89,993,969**

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-6

Schedule G-6
Cost of Service by Customer Class

Schedule G-6

No.	Description	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
		(L)	(M)	(N)	(O)	(P)	(Q)	(R)
1	**Production**							
2	Demand Related	$ 521,219	$ 3,173,390	$ 115,953	$ 24,229	$ 3,891	$ 65,924	$ 253,278,778
3	Energy Related	644,484	5,432,020	1,054,006	271,632	43,734	121,808	329,232,528
4	**Other**							
5	ERCOT Administration Fees	16,546	139,457	27,060	6,974	1,123	3,127	8,452,410
6	Energy Efficiency Programs	53,129	279,560	-	108,579	2,720	16,856	30,745,700
7		$ 69,675	$ 419,017	$ 27,060	$ 115,553	$ 3,843	$ 19,983	$ 39,198,111
8								
9	**Total Production**	**$ 1,235,379**	**$ 9,024,427**	**$ 1,197,019**	**$ 411,414**	**$ 51,468**	**$ 207,716**	**$ 621,709,417**
10								
11	**Transmission**							
12	Demand Related	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368	$ 119,767,164
13	**Total Transmission**	**$ 401,199**	**$ 1,303,506**	**$ -**	**$ -**	**$ -**	**$ 25,368**	**$ 119,767,164**
14								
15	**Distribution**							
16	**Demand Related**							
17	Primary - Subs, P&C	$ -	$ -	$ 818,455	$ 208,578	$ 33,590	$ 250,367	$ 171,005,736
18	Secondary - P&C	-	-	214,591	54,687	8,807	65,644	37,912,454
19	Transformers	-	-	139,308	35,502	5,717	42,615	28,031,876
20	Services	-	-	(4,575)	(1,129)	(182)	(2,259)	(1,636,695)
21	Load Dispatch	154,728	267,386	109,023	27,784	4,474	33,350	23,201,090
22		$ 154,728	$ 267,386	$ 1,276,802	$ 325,421	$ 52,406	$ 389,717	$ 258,514,460
23								
24	**Customer Related**							
25	Meters	$ 27,870	$ 9,290	$ -	$ -	$ -	$ 1,695	$ 12,958,299
26								
27	**Direct Assignments**							
28	City-Owned Lighting	$ -	$ -	$ 16,705,557	$ 3,409,026	$ -	$ -	$ 20,114,582
29								
30	**Total Distribution**	**$ 182,599**	**$ 276,676**	**$ 17,982,358**	**$ 3,734,447**	**$ 52,406**	**$ 391,413**	**$ 291,587,342**
31								
32	**Customer**							
33	**Customer Related**							
34	Customer Accounting	$ 331	$ 110	$ -	$ -	$ -	$ 8,165	$ 58,567,893
35	Customer Service	292	97	-	-	-	7,210	51,721,939
36	Meter Reading	152	51	-	-	-	3,746	26,873,872
37	Uncollectible	-	-	-	-	-	-	7,674,607
38	Key Accounts	80,590	26,863	-	-	-	-	5,884,349
39		$ 81,364	$ 27,121	$ -	$ -	$ -	$ 19,121	$ 150,722,660
40								
41	**Other**							
42	Economic Development	$ 128,096	$ 42,699	$ -	$ -	$ -	$ -	$ 9,353,024
43								
44	**Total Customer**	**$ 209,460**	**$ 69,820**	**$ -**	**$ -**	**$ -**	**$ 19,121**	**$ 160,075,684**
45								
46	**Total Cost of Service**	**$ 2,028,637**	**$ 10,674,429**	**$ 19,179,377**	**$ 4,145,861**	**$ 103,874**	**$ 643,618**	**$ 1,193,139,607**
47								
48	**Adjustment to Redistribute Service Area Stree**							
49	Service Area Street Lighting	$ -	$ -	$ (19,179,377)	$ -	$ -	$ -	$ (19,179,377)
50	Street Lighting - Redistributed	33,143	174,392	-	67,732	1,697	10,515	19,179,377
51		$ 33,143	$ 174,392	$ (19,179,377)	$ 67,732	$ 1,697	$ 10,515	$ -
52								
53	**Adjusted Total Cost of Service**	**$ 2,061,780**	**$ 10,848,821**	**$ -**	**$ 4,213,593**	**$ 105,571**	**$ 654,133**	**$ 1,193,139,607**

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-7

Schedule G-7
Adjustment Clauses

No.	Description	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Power Supply Adjustment**									
2	**Fuel and Purchase Power Costs**									
3	Recoverable Fuel Costs (including Nacogdoches O&M and debt service)	Schedule G-6	$ 329,232,528	NEFL	$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567
4										
5	Sub-Total		$ 329,232,528		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567
6										
7	**Service Area Street Lighting Recoverable Fuel and Purchase Power**									
8	Service Area Street Lighting	Col. (L)	(1,054,006)	COA Street Lights	-	-	-	-	-	-
9										
10	**Adjusted Fuel and Purchase Power Costs**									
11	Recoverable Fuel Costs	Line 3 + 8	$ 328,178,522		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567
12										
13	Sub-Total		$ 328,178,522		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567
14										
15	**Power Supply Adjustment**									
16	Recoverable Fuel Costs	Line 11	$ 328,178,522		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567
17	Portion Recovered in Base Rate	Manual	-		-	-	-	-	-	-
18	Net to be Recovered in the Power Supply Adjustment		**$ 328,178,522**		**$ 121,249,889**	**$ 7,493,792**	**$ 67,533,986**	**$ 55,834,299**	**$ 8,094,708**	**$ 24,098,567**
19										
20										
21	**Regulatory**									
22	**Expenses Eligible to be Recovered in Regulatory**									
23	Transmission of Electricity by Others (FERC 565)	Schedule G-3	$ 119,767,164	4CP-ERCOT Peak	$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135
24	ERCOT Administration Fees	Schedule G-2	8,452,410	NEFL	3,112,857	192,389	1,733,805	1,433,438	207,816	618,684
25	Sub-Total		$ 128,219,574		$ 58,508,213	$ 2,718,037	$ 27,777,686	$ 18,344,989	$ 2,598,491	$ 6,317,819
26										
27	**Portion Recovered in Service Area Street Lighting**									
28	Transmission of Electricity by Others (FERC 565)	Col. (L)	$ -	COA Street Lights	$ -	$ -	$ -	$ -	$ -	$ -
29	ERCOT Administration Fees	Col. (L)	(27,060)	COA Street Lights	-	-	-	-	-	-
30	Sub-Total		$ (27,060)		$ -	$ -	$ -	$ -	$ -	$ -
31										
32	**Net to be Recovered in Regulatory**									
33	Transmission of Electricity by Others (FERC 565)	Line 23 + 28	$ 119,767,164		$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135
34	ERCOT Administration Fees	Line 24 + 29	8,425,351		3,112,857	192,389	1,733,805	1,433,438	207,816	618,684
35	Sub-Total		**$ 128,192,515**		**$ 58,508,213**	**$ 2,718,037**	**$ 27,777,686**	**$ 18,344,989**	**$ 2,598,491**	**$ 6,317,819**
36										
37										
38	**Community Benefit**									
39	**Expenses Eligible to be Recovered in Community Benefit**									
40	Recovered Service Area Street Lighting	Schedule G-6	$ 19,179,377	Rev Req x COA Lights	$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157
41	Energy Efficiency Programs	Schedule G-2	30,745,700	Rev Req x COA Lights	14,910,384	913,121	5,746,719	4,323,700	553,550	1,518,350
42	Sub-Total		$ 49,925,077		$ 24,211,584	$ 1,482,732	$ 9,331,562	$ 7,020,853	$ 898,859	$ 2,465,506
43										
44	**Portion Recovered in Service Area Street Lighting**									
45	Service Area Street Lighting	Manual	$ -	COA Street Lights	$ -	$ -	$ -	$ -	$ -	$ -
46	Energy Efficiency Programs	Col. (L)	-	COA Street Lights	-	-	-	-	-	-
47	Sub-Total		$ -		$ -	$ -	$ -	$ -	$ -	$ -
48										
49	**Net to be Recovered in Community Benefit**									
50	Service Area Street Lighting	Line 40 + 45	$ 19,179,377		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157
51	Energy Efficiency Programs	Line 41 + 46	30,745,700		14,910,384	913,121	5,746,719	4,323,700	553,550	1,518,350
52	Sub-Total		**$ 49,925,077**		**$ 24,211,584**	**$ 1,482,732**	**$ 9,331,562**	**$ 7,020,853**	**$ 898,859**	**$ 2,465,506**

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-7
Adjustment Clauses

Schedule G-7

No.	Description	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
		(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	**Power Supply Adjustment**								
2	**Fuel and Purchase Power Costs**								
3	Recoverable Fuel Costs (including Nacogdoches O&M and debt service)	$ 37,359,604	$ 644,484	$ 5,432,020	$ 1,054,006	$ 271,632	$ 43,734	$ 121,808	$ 329,232,528
4									
5	Sub-Total	$ 37,359,604	$ 644,484	$ 5,432,020	$ 1,054,006	$ 271,632	$ 43,734	$ 121,808	$ 329,232,528
6									
7	**Service Area Street Lighting Recoverable Fuel and Purchase Power**								
8	Service Area Street Lighting	-	-	-	(1,054,006)	-	-	-	(1,054,006)
9									
10	**Adjusted Fuel and Purchase Power Costs**								
11	Recoverable Fuel Costs	$ 37,359,604	$ 644,484	$ 5,432,020	$ -	$ 271,632	$ 43,734	$ 121,808	$ 328,178,522
12									
13	Sub-Total	$ 37,359,604	$ 644,484	$ 5,432,020	$ -	$ 271,632	$ 43,734	$ 121,808	$ 328,178,522
14									
15	**Power Supply Adjustment**								
16	Recoverable Fuel Costs	$ 37,359,604	$ 644,484	$ 5,432,020	$ -	$ 271,632	$ 43,734	$ 121,808	$ 328,178,522
17	Portion Recovered in Base Rate	-	-	-	-	-	-	-	-
18	Net to be Recovered in the Power Supply Adjustment	**$ 37,359,604**	**$ 644,484**	**$ 5,432,020**	**$ -**	**$ 271,632**	**$ 43,734**	**$ 121,808**	**$ 328,178,522**
19									
20									
21	**Regulatory**								
22	**Expenses Eligible to be Recovered in Regulatory**								
23	Transmission of Electricity by Others (FERC 565)	$ 9,070,845	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368	$ 119,767,164
24	ERCOT Administration Fees	959,136	16,546	139,457	27,060	6,974	1,123	3,127	8,452,410
25	Sub-Total	$ 10,029,981	$ 417,745	$ 1,442,962	$ 27,060	$ 6,974	$ 1,123	$ 28,495	$ 128,219,574
26									
27	**Portion Recovered in Service Area Street Lighting**								
28	Transmission of Electricity by Others (FERC 565)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	ERCOT Administration Fees	-	-	-	(27,060)	-	-	-	(27,060)
30	Sub-Total	$ -	$ -	$ -	$ (27,060)	$ -	$ -	$ -	$ (27,060)
31									
32	**Net to be Recovered in Regulatory**								
33	Transmission of Electricity by Others (FERC 565)	$ 9,070,845	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368	$ 119,767,164
34	ERCOT Administration Fees	959,136	16,546	139,457	-	6,974	1,123	3,127	8,425,351
35	Sub-Total	**$ 10,029,981**	**$ 417,745**	**$ 1,442,962**	**$ -**	**$ 6,974**	**$ 1,123**	**$ 28,495**	**$ 128,192,515**
36									
37									
38	**Community Benefit**								
39	**Expenses Eligible to be Recovered in Community Benefit**								
40	Recovered Service Area Street Lighting	$ 1,446,627	$ 33,143	$ 174,392	$ -	$ 67,732	$ 1,697	$ 10,515	$ 19,179,377
41	Energy Efficiency Programs	2,319,031	53,129	279,560	-	108,579	2,720	16,856	30,745,700
42	Sub-Total	$ 3,765,658	$ 86,272	$ 453,952	$ -	$ 176,311	$ 4,417	$ 27,371	$ 49,925,077
43									
44	**Portion Recovered in Service Area Street Lighting**								
45	Service Area Street Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46	Energy Efficiency Programs	-	-	-	-	-	-	-	-
47	Sub-Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48									
49	**Net to be Recovered in Community Benefit**								
50	Service Area Street Lighting	$ 1,446,627	$ 33,143	$ 174,392	$ -	$ 67,732	$ 1,697	$ 10,515	$ 19,179,377
51	Energy Efficiency Programs	2,319,031	53,129	279,560	-	108,579	2,720	16,856	30,745,700
52	Sub-Total	**$ 3,765,658**	**$ 86,272**	**$ 453,952**	**$ -**	**$ 176,311**	**$ 4,417**	**$ 27,371**	**$ 49,925,077**

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

No.		Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	**Unbundled Cost Summary - Base Rates**										
2	**COST OF SERVICE SUMMARY**										
3	**Production**										
4	**Demand**										
5	On-Peak	Schedule G-6	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Annual	Schedule G-6	284,024,478		126,253,792	6,599,250	59,044,816	42,600,482	5,715,975	15,059,659	24,385,052
7	Total Demand		$ 284,024,478		$ 126,253,792	$ 6,599,250	$ 59,044,816	$ 42,600,482	$ 5,715,975	$ 15,059,659	$ 24,385,052
8											
9	**Pass-Throughs**										
10	Regulatory On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Regulatory Annual		-		-	-	-	-	-	-	-
12	Community Benefit On-Peak		-		-	-	-	-	-	-	-
13	Community Benefit Annual	Schedule G-7	30,745,700		14,910,384	913,121	5,746,719	4,323,700	553,550	1,518,350	2,319,031
14	Total Pass-Throughs		$ 30,745,700		$ 14,910,384	$ 913,121	$ 5,746,719	$ 4,323,700	$ 553,550	$ 1,518,350	$ 2,319,031
15											
16	**Net Recovered from Base Rates**										
17	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Annual		253,278,778		111,343,408	5,686,129	53,298,096	38,276,783	5,162,424	13,541,309	22,066,021
19	Total Net Recovered from Base Rates		$ 253,278,778		$ 111,343,408	$ 5,686,129	$ 53,298,096	$ 38,276,783	$ 5,162,424	$ 13,541,309	$ 22,066,021
20											
21	*All Months*		$ 253,278,778		$ 111,343,408	$ 5,686,129	$ 53,298,096	$ 38,276,783	$ 5,162,424	$ 13,541,309	$ 22,066,021
22	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
23	Annual Demand Charge ($/kW)		$ 5.04		$ 3.72	$ 4.54	$ 6.06	$ 7.83	$ 7.51	$ 8.01	$ 9.68
24	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
25	Annual Energy Charge ($/kWh)		$ 0.018968		$ 0.022795	$ 0.018835	$ 0.019591	$ 0.017017	$ 0.015394	$ 0.013564	$ 0.014257
26											
27	*Production Demand Related Summary*										
28	On-Peak Demand Charge ($/kW)										
29	Off-Peak Demand Charge ($/kW)		**$ 5.04**		**$ 3.72**	**$ 4.54**	**$ 6.06**	**$ 7.83**	**$ 7.51**	**$ 8.01**	**$ 9.68**
30	On-Peak Demand Charge ($/kWh)										
31	Off-Peak Demand Charge ($/kWh)		**$ 0.018968**		**$ 0.022795**	**$ 0.018835**	**$ 0.019591**	**$ 0.017017**	**$ 0.015394**	**$ 0.013564**	**$ 0.014257**
32											
33	**Energy**										
34	On-Peak	Schedule G-6	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	Annual	Schedule G-6	337,684,939		124,362,746	7,686,181	69,267,790	57,267,737	8,302,524	24,717,252	38,318,740
36	Total Energy		$ 337,684,939		$ 124,362,746	$ 7,686,181	$ 69,267,790	$ 57,267,737	$ 8,302,524	$ 24,717,252	$ 38,318,740
37											
38	**Pass-Throughs**										
39	Power Supply Adjustment On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
40	Power Supply Adjustment Annual	Schedule G-7	328,178,522		121,249,889	7,493,792	67,533,986	55,834,299	8,094,708	24,098,567	37,359,604
41	Regulatory Adjustment On-Peak		-		-	-	-	-	-	-	-
42	Regulatory Adjustment Annual	Schedule G-7	8,425,351		3,112,857	192,389	1,733,805	1,433,438	207,816	618,684	959,136
43	SAL On-Peak		-		-	-	-	-	-	-	-
44	SAL Annual	Schedule G-7	1,054,006		-	-	-	-	-	-	-
45	Total Pass-Throughs		$ 337,657,879		$ 124,362,746	$ 7,686,181	$ 69,267,790	$ 57,267,737	$ 8,302,524	$ 24,717,252	$ 38,318,740
46											
47	**Net Recovered from Base Rates**										
48	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
49	Annual		27,060		0	(0)	0	0	0	(0)	0
50	Total Net Recovered from Base Rates		$ 27,060		$ 0	$ (0)	$ 0	$ 0	$ 0	$ (0)	$ 0
51											
52	*All Months*		$ 27,060		$ 0	$ (0)	$ 0	$ 0	$ 0	$ (0)	$ 0
53											
54											
55	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
56	Annual Energy Charge ($/kWh)		$ 0.000002		$ 0.000000	$ (0.000000)	$ 0.000000	$ 0.000000	$ 0.000000	$ (0.000000)	$ 0.000000
57											
58	*Production Energy Related Summary*										
59											
60											
61	On-Peak Energy Charge ($/kWh)										
62	Off-Peak Energy Charge ($/kWh)		**$ 0.000002**		**$ 0.000000**	**$ (0.000000)**	**$ 0.000000**	**$ 0.000000**	**$ 0.000000**	**$ (0.000000)**	**$ 0.000000**
63											
64	**Total Production**		$ 621,709,417		$ 250,616,538	$ 14,285,430	$ 128,312,606	$ 99,868,219	$ 14,018,498	$ 39,776,910	$ 62,703,792
65											
66											
67	**Transmission**										
68	**Demand**										
69	On-Peak	Schedule G-6	$ 119,767,164		$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135	$ 9,070,845
70	Annual	Schedule G-6	-		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

No.		Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
71	Total Demand		$ 119,767,164		$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135	$ 9,070,845
72											
73	**Pass-Throughs**										
74	Regulatory On-Peak	Schedule G-7	$ 119,767,164		$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135	$ 9,070,845
75	Regulatory Annual		-		-	-	-	-	-	-	-
76	Total Pass-Throughs		$ 119,767,164		$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135	$ 9,070,845
77											
78	**Net Recovered from Base Rates**										
79	On-Peak		$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
80	Annual		-		-	-	-	-	-	-	-
81	Total Net Recovered from Base Rates		$ 0		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
82											
83	*All Months*		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
84	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
85	Annual Demand Charge ($/kW)		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
86	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
87	Annual Energy Charge ($/kWh)		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
88											
89	*Transmission Demand Related Summary*										
90	On-Peak Demand Charge ($/kW)										
91	Off-Peak Demand Charge ($/kW)		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
92	On-Peak Demand Charge ($/kWh)										
93	Off-Peak Demand Charge ($/kWh)		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
94											
95	**Total Transmission**		$ 119,767,164		$ 55,395,356	$ 2,525,648	$ 26,043,881	$ 16,911,551	$ 2,390,675	$ 5,699,135	$ 9,070,845
96											
97											
98	**Distribution**										
99	**Demand**										
100	On-Peak	Schedule G-6	-		-	-	-	-	-	-	-
101	Annual	Schedule G-6	258,514,460		121,819,835	6,439,035	57,472,266	40,392,797	3,907,483	10,437,253	15,579,329
102	Total Demand		$ 258,514,460		$ 121,819,835	$ 6,439,035	$ 57,472,266	$ 40,392,797	$ 3,907,483	$ 10,437,253	$ 15,579,329
103											
104	*All Months*		$ 258,514,460		$ 121,819,835	$ 6,439,035	$ 57,472,266	$ 40,392,797	$ 3,907,483	$ 10,437,253	$ 15,579,329
105	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
106	Annual Demand Charge ($/kW)		$ 5.14		$ 4.07	$ 5.14	$ 6.53	$ 8.26	$ 5.69	$ 6.17	$ 6.83
107	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
108	Annual Energy Charge ($/kWh)		$ 0.019360		$ 0.024940	$ 0.021329	$ 0.021125	$ 0.017958	$ 0.011652	$ 0.010454	$ 0.010066
109	Annual Customer Months		6,539,805	No. Cust Mo.	5,736,564	417,228	211,476	9,480	996	324	36
110	Annual Customer Charge ($/Cust-Month)		$ 39.53		$ 21.24	$ 15.43	$ 271.77	$ 4,260.84	$ 3,923.18	$ 32,213.74	$ 432,759.15
111											
112	*Distribution Demand Related Summary*										
113	On-Peak Demand Charge ($/kW)										
114	Off-Peak Demand Charge ($/kW)		**$ 5.14**		**$ 4.07**	**$ 5.14**	**$ 6.53**	**$ 8.26**	**$ 5.69**	**$ 6.17**	**$ 6.83**
115	On-Peak Demand Charge ($/kWh)										
116	Off-Peak Demand Charge ($/kWh)		**$ 0.019360**		**$ 0.024940**	**$ 0.021329**	**$ 0.021125**	**$ 0.017958**	**$ 0.011652**	**$ 0.010454**	**$ 0.010066**
117	On-Peak Customer Charge ($/Cust-Month)										
118	Off-Peak Customer Charge ($/Cust-Month)		**$ 39.53**		**$ 21.24**	**$ 15.43**	**$ 271.77**	**$ 4,260.84**	**$ 3,923.18**	**$ 32,213.74**	**$ 432,759.15**
119											
120	**Customer**										
121	On-Peak	Schedule G-6	-		-	-	-	-	-	-	-
122	Annual	Schedule G-6	12,958,299		10,937,902	1,292,733	655,234	29,373	3,086	1,004	112
123	Total Customer		$ 12,958,299		$ 10,937,902	$ 1,292,733	$ 655,234	$ 29,373	$ 3,086	$ 1,004	$ 112
124											
125	*All Months*		$ 12,958,299		$ 10,937,902	$ 1,292,733	$ 655,234	$ 29,373	$ 3,086	$ 1,004	$ 112
126											
127											
128	Annual Customer Months		6,539,805	No. Cust Mo.	5,736,564	417,228	211,476	9,480	996	324	36
129	Annual Customer Charge ($/Cust-Month)		$ 1.98		$ 1.91	$ 3.10	$ 3.10	$ 3.10	$ 3.10	$ 3.10	$ 3.10
130											
131	*Distribution Customer Related Summary*										
132											
133											
134	On-Peak Customer Charge ($/Cust-Month)										
135	Off-Peak Customer Charge ($/Cust-Month)		**$ 1.98**		**$ 1.91**	**$ 3.10**	**$ 3.10**	**$ 3.10**	**$ 3.10**	**$ 3.10**	**$ 3.10**
136											
137	**Energy**										
138	On-Peak	Schedule G-6	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
139	Annual	Schedule G-6	-		-	-	-	-	-	-	-
140	Total Energy		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

No.		Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
141											
142	*All Months*		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
143											
144											
145	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
146	Annual Energy Charge ($/kWh)		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
147											
148	*Energy Related Summary*										
149											
150											
151	On-Peak Energy Charge ($/kWh)										
152	Off-Peak Energy Charge ($/kWh)		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
153											
154	**Lighting**										
155	On-Peak	Schedule G-6	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
156	Annual	Schedule G-6	20,114,582		-	-	-	-	-	-	-
157	Total Lighting		$ 20,114,582		$ -	$ -	$ -	$ -	$ -	$ -	$ -
158											
159	*All Months*		$ 20,114,582		$ -	$ -	$ -	$ -	$ -	$ -	$ -
160											
161											
162	Annual City-Owned Bulb Count		959,669	City-Owned Bulb-Mo.	-	-	-	-	-	-	-
163	Annual Bulb Charge ($/Bulb-Month)		$ 20.96								
164											
165	*Distribution Lighting Direct Summary*										
166											
167											
168	On-Peak Lighting Charge ($/Bulb-Month)										
169	Off-Peak Lighting Charge ($/Bulb-Month)		**$ 20.96**								
170											
171	**Total Distribution**		$ 291,587,342		$ 132,757,737	$ 7,731,769	$ 58,127,500	$ 40,422,170	$ 3,910,569	$ 10,438,257	$ 15,579,441
172											
173											
174	**Customer**										
175	**Customer**										
176	On-Peak	Schedule G-6	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
177	Annual	Schedule G-6	160,075,684		130,552,197	10,322,756	6,942,465	7,889,482	816,416	2,060,702	1,193,264
178	Total Customer		$ 160,075,684		$ 130,552,197	$ 10,322,756	$ 6,942,465	$ 7,889,482	$ 816,416	$ 2,060,702	$ 1,193,264
179											
180	*All Months*		$ 160,075,684		$ 130,552,197	$ 10,322,756	$ 6,942,465	$ 7,889,482	$ 816,416	$ 2,060,702	$ 1,193,264
181											
182											
183	Annual Customer Months		6,539,805	No. Cust Mo.	5,736,564	417,228	211,476	9,480	996	324	36
184	Annual Customer Charge ($/Cust-Month)		$ 24.48		$ 22.76	$ 24.74	$ 32.83	$ 832.22	$ 819.70	$ 6,360.19	$ 33,146.23
185											
186	*Customer Customer Related Summary*										
187											
188											
189	On-Peak Customer Charge ($/Cust-Month)										
190	Off-Peak Customer Charge ($/Cust-Month)		**$ 24.48**		**$ 22.76**	**$ 24.74**	**$ 32.83**	**$ 832.22**	**$ 819.70**	**$ 6,360.19**	**$ 33,146.23**
191											
192	**Total Customer**		$ 160,075,684		$ 130,552,197	$ 10,322,756	$ 6,942,465	$ 7,889,482	$ 816,416	$ 2,060,702	$ 1,193,264
193											
194											
195	**Adders**										
196	**Service Area Street Lighting**										
197	**Adder**										
198	On-Peak	Schedule G-6	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
199	Annual	Schedule G-6	-		9,301,199	569,611	3,584,843	2,697,153	345,308	947,157	1,446,627
200	Total Adder		$ -		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157	$ 1,446,627
201											
202	**Recovered from Pass-Through**										
203	Community Benefit On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
204	Community Benefit Annual	Schedule G-7	19,179,377		9,301,199	569,611	3,584,843	2,697,153	345,308	947,157	1,446,627
205	Total Recovered from Pass-Through		$ 19,179,377		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157	$ 1,446,627
206											
207	**Net Recovered from Base Rates**										
208	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
209	Annual		(19,179,377)		-	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

No.		Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
210	Total Net Recovered from Base Rates		$ (19,179,377)		$ -	$ -	$ -	$ -	$ -	$ -	$ -
211											
212	*All Months*		$ (19,179,377)		$ -	$ -	$ -	$ -	$ -	$ -	$ -
213	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
214	Annual Demand Charge ($/kW)		$ (0.38)		$ -	$ -	$ -	$ -	$ -	$ -	$ -
215	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
216	Annual Energy Charge ($/kWh)		$ (0.001436)		$ -	$ -	$ -	$ -	$ -	$ -	$ -
217											
218	*Service Area Street Lighting Summary*										
219	On-Peak Adder ($/kW)										
220	Off-Peak Adder ($/kW)		**$ (0.38)**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
221	On-Peak Adder ($/kWh)										
222	Off-Peak Adder ($/kWh)		**$ (0.00)**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
223											
224	**Total Service Area Street Lighting**		$ -		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157	$ 1,446,627
225											
226											
227	**Pass-Throughs**										
228	**Fuel Adjustment**										
229	**Pass-Through**										
230	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
231	Annual	Schedule G-7	328,178,522		121,249,889	7,493,792	67,533,986	55,834,299	8,094,708	24,098,567	37,359,604
232	Total Pass-Through		$ 328,178,522		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567	$ 37,359,604
233											
234	*All Months*		$ 328,178,522		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567	$ 37,359,604
235											
236											
237	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
238	Annual Fuel Adjustment ($/kWh)		$ 0.024578		$ 0.024823	$ 0.024823	$ 0.024823	$ 0.024823	$ 0.024138	$ 0.024138	$ 0.024138
239											
240	*Fuel Adjustment Summary*										
241											
242											
243	On-Peak Fuel Adjustment ($/kWh)										
244	Off-Peak Fuel Adjustment ($/kWh)		**$ 0.024578**		**$ 0.024823**	**$ 0.024823**	**$ 0.024823**	**$ 0.024823**	**$ 0.024138**	**$ 0.024138**	**$ 0.024138**
245											
246	**Total Fuel Adjustment**		$ 328,178,522		$ 121,249,889	$ 7,493,792	$ 67,533,986	$ 55,834,299	$ 8,094,708	$ 24,098,567	$ 37,359,604
247											
248											
249	**Regulatory**										
250	**Pass-Through**										
251	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
252	Annual	Schedule G-7	128,192,515		58,508,213	2,718,037	27,777,686	18,344,989	2,598,491	6,317,819	10,029,981
253	Total Pass-Through		$ 128,192,515		$ 58,508,213	$ 2,718,037	$ 27,777,686	$ 18,344,989	$ 2,598,491	$ 6,317,819	$ 10,029,981
254											
255	*All Months*		$ 128,192,515		$ 58,508,213	$ 2,718,037	$ 27,777,686	$ 18,344,989	$ 2,598,491	$ 6,317,819	$ 10,029,981
256	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
257	Annual Demand Charge ($/kW)		$ 2.55		$ 1.95	$ 2.17	$ 3.16	$ 3.75	$ 3.78	$ 3.74	$ 4.40
258	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
259	Annual Energy Charge ($/kWh)		$ 0.01		$ 0.01	$ 0.01	$ 0.01	$ 0.01	$ 0.01	$ 0.01	$ 0.01
260											
261	*Regulatory Summary*										
262	On-Peak Regulatory Charge ($/kW)										
263	Off-Peak Regulatory Charge ($/kW)		**$ 2.55**		**$ 1.95**	**$ 2.17**	**$ 3.16**	**$ 3.75**	**$ 3.78**	**$ 3.74**	**$ 4.40**
264	On-Peak Regulatory Charge ($/kWh)										
265	Off-Peak Regulatory Charge ($/kWh)		**$ 0.01**		**$ 0.01**	**$ 0.01**	**$ 0.01**	**$ 0.01**	**$ 0.01**	**$ 0.01**	**$ 0.01**
266											
267	**Total Regulatory**		$ 128,192,515		$ 58,508,213	$ 2,718,037	$ 27,777,686	$ 18,344,989	$ 2,598,491	$ 6,317,819	$ 10,029,981
268											
269											
270	**Community Benefit --- Service Area Street Lighting**										
271	**Pass-Through**										
272	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
273	Annual	Schedule G-7	19,179,377		9,301,199	569,611	3,584,843	2,697,153	345,308	947,157	1,446,627
274	Total Pass-Through		$ 19,179,377		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157	$ 1,446,627
275											
276	*All Months*		$ 19,179,377		$ 9,301,199	$ 569,611	$ 3,584,843	$ 2,697,153	$ 345,308	$ 947,157	$ 1,446,627
277	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
278	Annual Demand Charge ($/kW)		$ 0.38		$ 0.31	$ 0.45	$ 0.41	$ 0.55	$ 0.50	$ 0.56	$ 0.63

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

No.		Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
279	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
280	Annual Energy Charge ($/kWh)		$ 0.001436		$ 0.001904	$ 0.001887	$ 0.001318	$ 0.001199	$ 0.001030	$ 0.000949	$ 0.000935
281											
282	*Community Benefit --- Service Area Street Lighting Summary*										
283	On-Peak Community Benefit ($/kW)										
284	Off-Peak Community Benefit ($/kW)		**$ 0.38**		**$ 0.31**	**$ 0.45**	**$ 0.41**	**$ 0.55**	**$ 0.50**	**$ 0.56**	**$ 0.63**
285	On-Peak Community Benefit ($/kWh)										
286	Off-Peak Community Benefit ($/kWh)		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**
287											
288	**Community Benefit --- Energy Efficiency**										
289	**Pass-Through**										
290	On-Peak		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -
291	Annual	Schedule G-7	30,745,700		14,910,384	913,121	5,746,719	4,323,700	553,550	1,518,350	2,319,031
292	Total Pass-Through		$ 30,745,700		$ 14,910,384	$ 913,121	$ 5,746,719	$ 4,323,700	$ 553,550	$ 1,518,350	$ 2,319,031
293											
294	*All Months*		$ 30,745,700		$ 14,910,384	$ 913,121	$ 5,746,719	$ 4,323,700	$ 553,550	$ 1,518,350	$ 2,319,031
295	Annual Billed Demand		50,296,159	Sum Max Demands	29,943,965	1,253,443	8,794,828	4,888,025	687,105	1,690,700	2,279,600
296	Annual Demand Charge ($/kW)		$ 0.61		$ 0.50	$ 0.73	$ 0.65	$ 0.88	$ 0.81	$ 0.90	$ 1.02
297	Annual Billed Energy		13,352,713,976	kWh Sold	4,884,534,169	301,886,319	2,720,596,811	2,249,276,630	335,348,624	998,358,663	1,547,738,660
298	Annual Energy Charge ($/kWh)		$ 0.002303		$ 0.003053	$ 0.003025	$ 0.002112	$ 0.001922	$ 0.001651	$ 0.001521	$ 0.001498
299											
300	*Community Benefit --- Energy Efficiency Summary*										
301	On-Peak Community Benefit ($/kW)										
302	Off-Peak Community Benefit ($/kW)		**$ 0.61**		**$ 0.50**	**$ 0.73**	**$ 0.65**	**$ 0.88**	**$ 0.81**	**$ 0.90**	**$ 1.02**
303	On-Peak Community Benefit ($/kWh)										
304	Off-Peak Community Benefit ($/kWh)		**$ 0.002303**		**$ 0.003053**	**$ 0.003025**	**$ 0.002112**	**$ 0.001922**	**$ 0.001651**	**$ 0.001521**	**$ 0.001498**
305											
306	**Total Community Benefit**		$ 49,925,077		$ 24,211,584	$ 1,482,732	$ 9,331,562	$ 7,020,853	$ 898,859	$ 2,465,506	$ 3,765,658
307											
308											
309											
310	**Total Base Rate Unit Costs**										
311											
312											
313	Customer-Related										
314	$/Cust-Month				$ 24.66	$ 27.84	$ 35.93	$ 835.32	$ 822.79	$ 6,363.29	$ 33,149.33
315	Demand-Related										
316	Production & Transmission										
317	$/kW						$ 6.06	$ 7.83	$ 7.51	$ 8.01	$ 9.68
318	$/kWh				$ 0.022795	$ 0.018835					
319	Distribution (wires)										
320	$/kW					$ 6.53	$ 8.26	$ 5.69	$ 6.17	$ 6.83	
321	$/kWh										
322	$/Cust-Month				$ 21.24	$ 15.43					
323	$/Bulb-Month										
324	Adder										
325	$/kW					$ -	$ -	$ -	$ -	$ -	$ -
326	$/kWh				$ -	$ -					
327	Energy-Related										
328	$/kWh				$ 0.000000	$ (0.000000)	$ 0.000000	$ 0.000000	$ 0.000000	$ (0.000000)	$ 0.000000
329											
330	**Total Pass-Through Unit Costs**										
331											
332											
333	Demand-Related										
334	**Regulatory**										
335	$/kW						$ 3.16	$ 3.75	$ 3.78	$ 3.74	$ 4.40
336	$/kWh				$ 0.011978	$ 0.009004					
337											
338	**Community Benefit --- Service Area Street Lighting**										
339	$/kW										
340	$/kWh				$ 0.001904	$ 0.001887	$ 0.001318	$ 0.001199	$ 0.001030	$ 0.000949	$ 0.000935
341											
342	**Community Benefit --- Energy Efficiency**										
343	$/kW										
344	$/kWh				$ 0.003053	$ 0.003025	$ 0.002112	$ 0.001922	$ 0.001651	$ 0.001521	$ 0.001498
345											
346	Energy-Related										
347	**Fuel Adjustment**										

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

No.		Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
348	$/kWh				$ 0.024823	$ 0.024823	$ 0.024823	$ 0.024823	$ 0.024138	$ 0.024138	$ 0.024138
349											

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.		Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(J)	(K)	(L)	(M)	(N)	(O)
1	**Unbundled Cost Summary - Base Rates**						
2	**COST OF SERVICE SUMMARY**						
3	**Production**						
4	**Demand**						
5	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
6	Annual	574,349	3,452,951	115,953	132,808	6,611	82,781
7	Total Demand	$ 574,349	$ 3,452,951	$ 115,953	$ 132,808	$ 6,611	$ 82,781
8							
9	**Pass-Throughs**						
10	Regulatory On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
11	Regulatory Annual	-	-	-	-	-	-
12	Community Benefit On-Peak	-	-	-	-	-	-
13	Community Benefit Annual	53,129	279,560	-	108,579	2,720	16,856
14	Total Pass-Throughs	$ 53,129	$ 279,560	$ -	$ 108,579	$ 2,720	$ 16,856
15							
16	**Net Recovered from Base Rates**						
17	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
18	Annual	521,219	3,173,390	115,953	24,229	3,891	65,924
19	Total Net Recovered from Base Rates	$ 521,219	$ 3,173,390	$ 115,953	$ 24,229	$ 3,891	$ 65,924
20							
21	*All Months*	$ 521,219	$ 3,173,390	$ 115,953	$ 24,229	$ 3,891	$ 65,924
22	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
23	Annual Demand Charge ($/kW)	$ 2.63	$ 9.44	$ 0.92	$ 0.78	$ 0.78	$ 1.06
24	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
25	Annual Energy Charge ($/kWh)	$ 0.019279	$ 0.013927	$ 0.002731	$ 0.002214	$ 0.002208	$ 0.013435
26							
27	*Production Demand Related Summary*						
28	On-Peak Demand Charge ($/kW)						
29	Off-Peak Demand Charge ($/kW)	**$ 2.63**	**$ 9.44**	**$ 0.92**	**$ 0.78**	**$ 0.78**	**$ 1.06**
30	On-Peak Demand Charge ($/kWh)						
31	Off-Peak Demand Charge ($/kWh)	**$ 0.019279**	**$ 0.013927**	**$ 0.002731**	**$ 0.002214**	**$ 0.002208**	**$ 0.013435**
32							
33	**Energy**						
34	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
35	Annual	661,030	5,571,476	1,081,066	278,606	44,857	124,936
36	Total Energy	$ 661,030	$ 5,571,476	$ 1,081,066	$ 278,606	$ 44,857	$ 124,936
37							
38	**Pass-Throughs**						
39	Power Supply Adjustment On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
40	Power Supply Adjustment Annual	644,484	5,432,020	-	271,632	43,734	121,808
41	Regulatory Adjustment On-Peak	-	-	-	-	-	-
42	Regulatory Adjustment Annual	16,546	139,457	-	6,974	1,123	3,127
43	SAL On-Peak	-	-	-	-	-	-
44	SAL Annual	-	-	1,054,006	-	-	-
45	Total Pass-Throughs	$ 661,030	$ 5,571,476	$ 1,054,006	$ 278,606	$ 44,857	$ 124,936
46							
47	**Net Recovered from Base Rates**						
48	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
49	Annual	(0)	0	27,060	0	(0)	(0)
50	Total Net Recovered from Base Rates	$ (0)	$ 0	$ 27,060	$ 0	$ (0)	$ (0)
51							
52	*All Months*	$ (0)	$ 0	$ 27,060	$ 0	$ (0)	$ (0)
53							
54							
55	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
56	Annual Energy Charge ($/kWh)	$ (0.000000)	$ 0.000000	$ 0.000637	$ 0.000000	$ (0.000000)	$ (0.000000)
57							
58	*Production Energy Related Summary*						
59							
60							
61	On-Peak Energy Charge ($/kWh)						
62	Off-Peak Energy Charge ($/kWh)	**$ (0.000000)**	**$ 0.000000**	**$ 0.000637**	**$ 0.000000**	**$ (0.000000)**	**$ (0.000000)**
63							
64	**Total Production**	$ 1,235,379	$ 9,024,427	$ 1,197,019	$ 411,414	$ 51,468	$ 207,716
65							
66							
67	**Transmission**						
68	**Demand**						
69	On-Peak	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368
70	Annual	-	-	-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.		Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(J)	(K)	(L)	(M)	(N)	(O)
71	Total Demand	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368
72							
73	**Pass-Throughs**						
74	Regulatory On-Peak	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368
75	Regulatory Annual	-	-	-	-	-	-
76	Total Pass-Throughs	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368
77							
78	**Net Recovered from Base Rates**						
79	On-Peak	$ 0	$ 0	$ -	$ -	$ -	$ 0
80	Annual	-	-	-	-	-	-
81	Total Net Recovered from Base Rates	$ 0	$ 0	$ -	$ -	$ -	$ 0
82							
83	*All Months*	$ -	$ -	$ -	$ -	$ -	$ -
84	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
85	Annual Demand Charge ($/kW)	$ -	$ -	$ -	$ -	$ -	$ -
86	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
87	Annual Energy Charge ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -
88							
89	*Transmission Demand Related Summary*						
90	On-Peak Demand Charge ($/kW)						
91	Off-Peak Demand Charge ($/kW)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
92	On-Peak Demand Charge ($/kWh)						
93	Off-Peak Demand Charge ($/kWh)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
94							
95	**Total Transmission**	$ 401,199	$ 1,303,506	$ -	$ -	$ -	$ 25,368
96							
97							
98	**Distribution**						
99	**Demand**						
100	On-Peak	-	-	-	-	-	-
101	Annual	154,728	267,386	1,276,802	325,421	52,406	389,717
102	Total Demand	$ 154,728	$ 267,386	$ 1,276,802	$ 325,421	$ 52,406	$ 389,717
103							
104	*All Months*	$ 154,728	$ 267,386	$ 1,276,802	$ 325,421	$ 52,406	$ 389,717
105	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
106	Annual Demand Charge ($/kW)	$ 0.78	$ 0.80	$ 10.13	$ 10.46	$ 10.46	$ 6.26
107	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
108	Annual Energy Charge ($/kWh)	$ 0.005723	$ 0.001173	$ 0.030070	$ 0.029739	$ 0.029746	$ 0.079420
109	Annual Customer Months	36	12	95	162,645	24	889
110	Annual Customer Charge ($/Cust-Month)	$ 4,298.01	$ 22,282.17	$ 13,440.02	$ 2.00	$ 2,183.59	$ 438.38
111							
112	*Distribution Demand Related Summary*						
113	On-Peak Demand Charge ($/kW)						
114	Off-Peak Demand Charge ($/kW)	**$ 0.78**	**$ 0.80**	**$ 10.13**	**$ 10.46**	**$ 10.46**	**$ 6.26**
115	On-Peak Demand Charge ($/kWh)						
116	Off-Peak Demand Charge ($/kWh)	**$ 0.005723**	**$ 0.001173**	**$ 0.030070**	**$ 0.029739**	**$ 0.029746**	**$ 0.079420**
117	On-Peak Customer Charge ($/Cust-Month)						
118	Off-Peak Customer Charge ($/Cust-Month)	**$ 4,298.01**	**$ 22,282.17**	**$ 13,440.02**	**$ 2.00**	**$ 2,183.59**	**$ 438.38**
119							
120	**Customer**						
121	On-Peak	-	-	-	-	-	-
122	Annual	27,870	9,290	-	-	-	1,695
123	Total Customer	$ 27,870	$ 9,290	$ -	$ -	$ -	$ 1,695
124							
125	*All Months*	$ 27,870	$ 9,290	$ -	$ -	$ -	$ 1,695
126							
127							
128	Annual Customer Months	36	12	95	162,645	24	889
129	Annual Customer Charge ($/Cust-Month)	$ 774.17	$ 774.17	$ -	$ -	$ -	$ 1.91
130							
131	*Distribution Customer Related Summary*						
132							
133							
134	On-Peak Customer Charge ($/Cust-Month)						
135	Off-Peak Customer Charge ($/Cust-Month)	**$ 774.17**	**$ 774.17**	**$ -**	**$ -**	**$ -**	**$ 1.91**
136							
137	**Energy**						
138	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
139	Annual	-	-	-	-	-	-
140	Total Energy	$ -	$ -	$ -	$ -	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.		Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(J)	(K)	(L)	(M)	(N)	(O)
141							
142	*All Months*	$ -	$ -	$ -	$ -	$ -	$ -
143							
144							
145	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
146	Annual Energy Charge ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -
147							
148	*Energy Related Summary*						
149							
150							
151	On-Peak Energy Charge ($/kWh)						
152	Off-Peak Energy Charge ($/kWh)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
153							
154	**Lighting**						
155	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
156	Annual	-	-	16,705,557	3,409,026	-	-
157	Total Lighting	$ -	$ -	$ 16,705,557	$ 3,409,026	$ -	$ -
158							
159	*All Months*	$ -	$ -	$ 16,705,557	$ 3,409,026	$ -	$ -
160							
161							
162	Annual City-Owned Bulb Count	-	-	797,024	162,645	-	-
163	Annual Bulb Charge ($/Bulb-Month)			$ 20.96	$ 20.96		
164							
165	*Distribution Lighting Direct Summary*						
166							
167							
168	On-Peak Lighting Charge ($/Bulb-Month)						
169	Off-Peak Lighting Charge ($/Bulb-Month)			**$ 20.96**	**$ 20.96**		
170							
171	**Total Distribution**	$ 182,599	$ 276,676	$ 17,982,358	$ 3,734,447	$ 52,406	$ 391,413
172							
173							
174	**Customer**						
175	**Customer**						
176	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
177	Annual	209,460	69,820	-	-	-	19,121
178	Total Customer	$ 209,460	$ 69,820	$ -	$ -	$ -	$ 19,121
179							
180	*All Months*	$ 209,460	$ 69,820	$ -	$ -	$ -	$ 19,121
181							
182							
183	Annual Customer Months	36	12	95	162,645	24	889
184	Annual Customer Charge ($/Cust-Month)	$ 5,818.34	$ 5,818.34	$ -	$ -	$ -	$ 21.51
185							
186	*Customer Customer Related Summary*						
187							
188							
189	On-Peak Customer Charge ($/Cust-Month)						
190	Off-Peak Customer Charge ($/Cust-Month)	**$ 5,818.34**	**$ 5,818.34**	**$ -**	**$ -**	**$ -**	**$ 21.51**
191							
192	**Total Customer**	$ 209,460	$ 69,820	$ -	$ -	$ -	$ 19,121
193							
194							
195	**Adders**						
196	**Service Area Street Lighting**						
197	**Adder**						
198	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
199	Annual	33,143	174,392	(19,179,377)	67,732	1,697	10,515
200	Total Adder	$ 33,143	$ 174,392	$ (19,179,377)	$ 67,732	$ 1,697	$ 10,515
201							
202	**Recovered from Pass-Through**						
203	Community Benefit On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
204	Community Benefit Annual	33,143	174,392	-	67,732	1,697	10,515
205	Total Recovered from Pass-Through	$ 33,143	$ 174,392	$ -	$ 67,732	$ 1,697	$ 10,515
206							
207	**Net Recovered from Base Rates**						
208	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
209	Annual	-	-	(19,179,377)	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.		Transmission (J)	Transmission Voltage ≥ 20 MW @ 85% aLF (K)	Service Area Street Lighting (L)	City-Owned Private Outdoor Lighting (M)	Customer-Owned Non-Metered Lighting (N)	Customer-Owned Metered Lighting (O)
210	Total Net Recovered from Base Rates	$ -	$ -	$ (19,179,377)	$ -	$ -	$ -
211							
212	*All Months*	$ -	$ -	$ (19,179,377)	$ -	$ -	$ -
213	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
214	Annual Demand Charge ($/kW)	$ -	$ -	$ (152.13)	$ -	$ -	$ -
215	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
216	Annual Energy Charge ($/kWh)	$ -	$ -	$ (0.451699)	$ -	$ -	$ -
217							
218	*Service Area Street Lighting Summary*						
219	On-Peak Adder ($/kW)						
220	Off-Peak Adder ($/kW)	**$ -**	**$ -**	**$ (152.13)**	**$ -**	**$ -**	**$ -**
221	On-Peak Adder ($/kWh)						
222	Off-Peak Adder ($/kWh)	**$ -**	**$ -**	**$ (0.45)**	**$ -**	**$ -**	**$ -**
223							
224	**Total Service Area Street Lighting**	$ 33,143	$ 174,392	$ (19,179,377)	$ 67,732	$ 1,697	$ 10,515
225							
226							
227	**Pass-Throughs**						
228	**Fuel Adjustment**						
229	**Pass-Through**						
230	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
231	Annual	644,484	5,432,020	-	271,632	43,734	121,808
232	Total Pass-Through	$ 644,484	$ 5,432,020	$ -	$ 271,632	$ 43,734	$ 121,808
233							
234	*All Months*	$ 644,484	$ 5,432,020	$ -	$ 271,632	$ 43,734	$ 121,808
235							
236							
237	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
238	Annual Fuel Adjustment ($/kWh)	$ 0.023839	$ 0.023839	$ -	$ 0.024823	$ 0.024823	$ 0.024823
239							
240	*Fuel Adjustment Summary*						
241							
242							
243	On-Peak Fuel Adjustment ($/kWh)						
244	Off-Peak Fuel Adjustment ($/kWh)	**$ 0.023839**	**$ 0.023839**	**$ -**	**$ 0.024823**	**$ 0.024823**	**$ 0.024823**
245							
246	**Total Fuel Adjustment**	$ 644,484	$ 5,432,020	$ -	$ 271,632	$ 43,734	$ 121,808
247							
248							
249	**Regulatory**						
250	**Pass-Through**						
251	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
252	Annual	417,745	1,442,962	-	6,974	1,123	28,495
253	Total Pass-Through	$ 417,745	$ 1,442,962	$ -	$ 6,974	$ 1,123	$ 28,495
254							
255	*All Months*	$ 417,745	$ 1,442,962	$ -	$ 6,974	$ 1,123	$ 28,495
256	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
257	Annual Demand Charge ($/kW)	$ 2.11	$ 4.29	$ -	$ 0.22	$ 0.22	$ 0.46
258	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
259	Annual Energy Charge ($/kWh)	$ 0.02	$ 0.01	$ -	$ 0.00	$ 0.00	$ 0.01
260							
261	*Regulatory Summary*						
262	On-Peak Regulatory Charge ($/kW)						
263	Off-Peak Regulatory Charge ($/kW)	**$ 2.11**	**$ 4.29**	**$ -**	**$ 0.22**	**$ 0.22**	**$ 0.46**
264	On-Peak Regulatory Charge ($/kWh)						
265	Off-Peak Regulatory Charge ($/kWh)	**$ 0.02**	**$ 0.01**	**$ -**	**$ 0.00**	**$ 0.00**	**$ 0.01**
266							
267	**Total Regulatory**	$ 417,745	$ 1,442,962	$ -	$ 6,974	$ 1,123	$ 28,495
268							
269							
270	**Community Benefit --- Service Area Street Lighting**						
271	**Pass-Through**						
272	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
273	Annual	33,143	174,392	-	67,732	1,697	10,515
274	Total Pass-Through	$ 33,143	$ 174,392	$ -	$ 67,732	$ 1,697	$ 10,515
275							
276	*All Months*	$ 33,143	$ 174,392	$ -	$ 67,732	$ 1,697	$ 10,515
277	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
278	Annual Demand Charge ($/kW)	$ 0.17	$ 0.52	$ -	$ 2.18	$ 0.34	$ 0.17

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.		Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(J)	(K)	(L)	(M)	(N)	(O)
279	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
280	Annual Energy Charge ($/kWh)	$ 0.001226	$ 0.000765	$ -	$ 0.006190	$ 0.000963	$ 0.002143
281							
282	*Community Benefit --- Service Area Street Lighting Summary*						
283	On-Peak Community Benefit ($/kW)						
284	Off-Peak Community Benefit ($/kW)	**$ 0.17**	**$ 0.52**	**$ -**	**$ 2.18**	**$ 0.34**	**$ 0.17**
285	On-Peak Community Benefit ($/kWh)						
286	Off-Peak Community Benefit ($/kWh)	**$ 0.00**	**$ 0.00**	**$ -**	**$ 0.01**	**$ 0.00**	**$ 0.00**
287							
288	**Community Benefit --- Energy Efficiency**						
289	**Pass-Through**						
290	On-Peak	$ -	$ -	$ -	$ -	$ -	$ -
291	Annual	53,129	279,560	-	108,579	2,720	16,856
292	Total Pass-Through	$ 53,129	$ 279,560	$ -	$ 108,579	$ 2,720	$ 16,856
293							
294	*All Months*	$ 53,129	$ 279,560	$ -	$ 108,579	$ 2,720	$ 16,856
295	Annual Billed Demand	197,968	336,065	126,075	31,119	5,012	62,253
296	Annual Demand Charge ($/kW)	$ 0.27	$ 0.83	$ -	$ 3.49	$ 0.54	$ 0.27
297	Annual Billed Energy	27,035,357	227,866,758	42,460,488	10,942,652	1,761,810	4,907,033
298	Annual Energy Charge ($/kWh)	$ 0.001965	$ 0.001227	$ -	$ 0.009923	$ 0.001544	$ 0.003435
299							
300	*Community Benefit --- Energy Efficiency Summary*						
301	On-Peak Community Benefit ($/kW)						
302	Off-Peak Community Benefit ($/kW)	**$ 0.27**	**$ 0.83**	**$ -**	**$ 3.49**	**$ 0.54**	**$ 0.27**
303	On-Peak Community Benefit ($/kWh)						
304	Off-Peak Community Benefit ($/kWh)	**$ 0.001965**	**$ 0.001227**	**$ -**	**$ 0.009923**	**$ 0.001544**	**$ 0.003435**
305							
306	**Total Community Benefit**	$ 86,272	$ 453,952	$ -	$ 176,311	$ 4,417	$ 27,371
307							
308							
309							
310	**Total Base Rate Unit Costs**						
311							
312							
313	Customer-Related						
314	$/Cust-Month	$ 6,592.51	$ 6,592.51	$ -	$ -	$ -	$ 23.42
315	Demand-Related						
316	Production & Transmission						
317	$/kW	$ 2.63	$ 9.44				
318	$/kWh			$ 0.002731	$ 0.002214	$ 0.002208	$ 0.013435
319	Distribution (wires)						
320	$/kW	$ 0.78	$ 0.80				
321	$/kWh			$ 0.030070	$ 0.03	$ 0.03	$ 0.08
322	$/Cust-Month						
323	$/Bulb-Month			$ 20.96	$ 20.96		
324	Adder						
325	$/kW	$ -	$ -				
326	$/kWh			$ (0.45)	$ -	$ -	$ -
327	Energy-Related						
328	$/kWh	$ (0.000000)	$ 0.000000	$ 0.000637	$ 0.000000	$ (0.000000)	$ (0.000000)
329							
330	**Total Pass-Through Unit Costs**						
331							
332							
333	Demand-Related						
334	**Regulatory**						
335	$/kW	$ 2.11	$ 4.29				
336	$/kWh				$ 0.000637	$ 0.000637	$ 0.005807
337							
338	**Community Benefit --- Service Area Street Lighting**						
339	$/kW						
340	$/kWh	$ 0.001226	$ 0.000765		$ 0.006190	$ 0.000963	$ 0.002143
341							
342	**Community Benefit --- Energy Efficiency**						
343	$/kW						
344	$/kWh	$ 0.001965	$ 0.001227		$ 0.009923	$ 0.001544	$ 0.003435
345							
346	Energy-Related						
347	**Fuel Adjustment**						

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.		Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(J)	(K)	(L)	(M)	(N)	(O)
348	$/kWh	$ 0.023839	$ 0.023839	$ -	$ 0.024823	$ 0.024823	$ 0.024823
349							

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-10

Schedule G-10
Comparison of Cost of Service and Current Rates

Schedule G-10

No.	Description	Reference	Total Company	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Current Base Rates and Test Year Fuel and Pass-Through Costs**																
2	Rate Revenue (excludes CAP revenue & discounts; i	WP G-10.1	$ 1,144,919,858	$ 502,109,636	$ 33,757,077	$ 251,022,916	$ 178,632,122	$ 20,163,946	$ 57,472,273	$ 85,061,369	$ 1,949,559	$ 11,565,315	$ -	$ 2,596,475	$ 95,152	$ 494,019	$ 1,144,919,858
3																	
4			$ 1,144,919,858	$ 502,109,636	$ 33,757,077	$ 251,022,916	$ 178,632,122	$ 20,163,946	$ 57,472,273	$ 85,061,369	$ 1,949,559	$ 11,565,315	$ -	$ 2,596,475	$ 95,152	$ 494,019	$ 1,144,919,858
5																	
6	Adjusted Cost of Service	Schedule G-6	$ 1,193,139,607	$ 578,623,027	$ 35,435,214	$ 223,011,295	$ 167,788,576	$ 21,481,467	$ 58,922,161	$ 89,993,969	$ 2,061,780	$ 10,848,821	$ -	$ 4,213,593	$ 105,571	$ 654,133	$ 1,193,139,607
7																	
8	Deficit/(Surplus)	Line 6 - 4	$ 48,219,749	$ 76,513,391	$ 1,678,137	$ (28,011,621)	$ (10,843,546)	$ 1,317,521	$ 1,449,888	$ 4,932,600	$ 112,221	$ (716,495)	$ -	$ 1,617,119	$ 10,420	$ 160,114	$ 48,219,749
9																	
10	Required Increase/(Decrease) in Rate Revenue		4.2%	15.2%	5.0%	-11.2%	-6.1%	6.5%	2.5%	5.8%	5.8%	-6.2%		62.3%	11.0%	32.4%	4.2%
11																	
12																	
13	**Current Base Rates and FY 2022 Pass-Through Rates**																
14	Rate Revenue (excludes CAP revenue & discounts; i	WP H-5.xx	$ 1,193,932,811	$ 519,012,048	$ 35,518,322	$ 264,208,945	$ 188,310,782	$ 21,793,158	$ 63,621,883	$ 84,919,463	$ 1,771,795	$ 11,720,631	$ -	$ 2,473,266	$ 96,565	$ 485,953	$ 1,193,932,811
15																	
16			$ 1,193,932,811	$ 519,012,048	$ 35,518,322	$ 264,208,945	$ 188,310,782	$ 21,793,158	$ 63,621,883	$ 84,919,463	$ 1,771,795	$ 11,720,631	$ -	$ 2,473,266	$ 96,565	$ 485,953	$ 1,193,932,811
17																	
18																	
19	**Proposed Base Rates and FY 2022 Pass-Through Rates**																
20	Rate Revenue (excludes CAP revenue & discounts; i	Sch H-5.3 & WP G-10.2	$ 1,242,812,372	$ 571,345,145	$ 37,251,605	$ 255,762,463	$ 184,917,800	$ 22,451,809	$ 64,778,600	$ 88,959,212	$ 1,818,460	$ 11,481,281	$ -	$ 3,364,531	$ 103,506	$ 577,960	$ 1,242,812,372
21																	
22			$ 1,242,812,372	$ 571,345,145	$ 37,251,605	$ 255,762,463	$ 184,917,800	$ 22,451,809	$ 64,778,600	$ 88,959,212	$ 1,818,460	$ 11,481,281	$ -	$ 3,364,531	$ 103,506	$ 577,960	$ 1,242,812,372
23																	
24	Base COS with FY 2022 Pass-Throughs	WP H-5.xx	$ 1,239,066,140	$ 591,893,492	$ 37,146,220	$ 236,881,508	$ 177,578,488	$ 23,047,279	$ 65,008,222	$ 89,852,063	$ 1,880,030	$ 10,935,401	$ -	$ 4,090,385	$ 106,984	$ 646,067	$ 1,239,066,140
25																	
26	Deficit/(Surplus)	Line 24 - 22	$ (3,746,232)	$ 20,548,347	$ (105,384)	$ (18,880,955)	$ (7,339,312)	$ 595,470	$ 229,622	$ 892,852	$ 61,570	$ (545,880)	$ -	$ 725,854	$ 3,478	$ 68,107	$ (3,746,232)
27																	
28	Below/(Above) Cost of Service		-0.3%	3.5%	-0.3%	-8.0%	-4.1%	2.6%	0.4%	1.0%	3.3%	-5.0%		17.7%	3.3%	10.5%	-0.3%
29	Required Increase/(Decrease) in Revenue Under Proposed Rates		-0.3%	3.6%	-0.3%	-7.4%	-4.0%	2.7%	0.4%	1.0%	3.4%	-4.8%		21.6%	3.4%	11.8%	-0.3%
30																	
31	**Increase/(Reduction)**																
32	**Current Base Rates to Proposed Base Rates**		**$ 48,879,561**	**$ 52,333,097**	**$ 1,733,283**	**$ (8,446,481)**	**$ (3,392,982)**	**$ 658,651**	**$ 1,156,717**	**$ 4,039,749**	**$ 46,665**	**$ (239,349)**	**$ -**	**$ 891,265**	**$ 6,942**	**$ 92,007**	**$ 48,879,561**

Austin Energy
Electric Cost of Service and Rate Design

WP G-10.1

Work Paper G-10.1
Revenue by Customer Class

No.	Description	Reference	Base Rate Revenue	Test Year Recoverable Fuel (including Green Choice)	Test Year CBC	WP G-10.1 Test Year Regulatory	Total
			(A)	(B)	(C)	(D)	(E)
1	**Rate Revenue Based on Current Rate Tariffs**						
2	Residential		$ 298,139,951	$ 121,249,889	$ 24,211,584	$ 58,508,213	$ 502,109,636
3	Secondary Voltage < 10 kW		22,062,516	7,493,792	1,482,732	2,718,037	33,757,077
4	Secondary Voltage ≥ 10 < 300 kW		146,379,682	67,533,986	9,331,562	27,777,686	251,022,916
5	Secondary Voltage ≥ 300 kW		97,431,981	55,834,299	7,020,853	18,344,989	178,632,122
6	Primary Voltage < 3 MW		8,571,888	8,094,708	898,859	2,598,491	20,163,946
7	Primary Voltage ≥ 3 < 20 MW		24,590,380	24,098,567	2,465,506	6,317,819	57,472,273
8	Primary Voltage ≥ 20 MW @ 85% aLF		33,906,126	37,359,604	3,765,658	10,029,981	85,061,369
9	Transmission		801,058	644,484	86,272	417,745	1,949,559
10	Transmission Voltage ≥ 20 MW @ 85% aLF		4,236,381	5,432,020	453,952	1,442,962	11,565,315
11	TES Large Primary		-	-	-	-	-
12	Service Area Street Lighting		-	-	-	-	-
13	City-Owned Private Outdoor Lighting		2,141,558	271,632	176,311	6,974	2,596,475
14	Customer-Owned Non-Metered Lighting		45,878	43,734	4,417	1,123	95,152
15	Customer-Owned Metered Lighting		316,344	121,808	27,371	28,495	494,019
16	Total		$ 638,623,744	$ 328,178,522	$ 49,925,077	$ 128,192,515	$ 1,144,919,858
17							
18	Notes:						
19	Test Year rate revenue reflects:						
20	FY 2021 base rates						
21	Test Year pass-through costs						
22	CBC does not include CAP charges						

Austin Energy
Electric Cost of Service and Rate Design

WP G-10.1.1

Work Paper G-10.1.1 **WP G-10.1.1**
Base Revenue

No.	Description	Reference	FY2021 Actual Base Revenue	FY2021 Calculated Base Revenue	Normalized Base Revenue Under Current Rates	Remove Street Lighting Revenue	Total Test Year Base Revenue - Col. (C) + (D)	Test Year Base Revenue With Billing Adj
			(A)	(B)	(C)	(D)	(E)	(F)
1	**Base Revenue**							
2	Residential		$ 281,401,735		$ 298,139,951	$ -	$ 298,139,951	$ 298,139,951
3	Secondary Voltage < 10 kW		22,918,975		22,062,516	-	22,062,516	22,062,516
4	Secondary Voltage ≥ 10 < 300 kW		144,358,108		146,379,682	-	146,379,682	146,379,682
5	Secondary Voltage ≥ 300 kW		104,251,382		97,431,981	-	97,431,981	97,431,981
6	Primary Voltage < 3 MW		8,773,004		8,571,888	-	8,571,888	8,571,888
7	Primary Voltage ≥ 3 < 20 MW		22,229,955		24,590,380	-	24,590,380	24,590,380
8	Primary Voltage ≥ 20 MW @ 85% aLF		34,019,098		33,906,126	-	33,906,126	33,906,126
9	Transmission		2,251,396		801,058	-	801,058	801,058
10	Transmission Voltage ≥ 20 MW @ 85% aLF		4,329,658		4,236,381	-	4,236,381	4,236,381
11	TES Large Primary		(101,412)		-	-	-	-
12	Service Area Street Lighting		9,018,978		9,858,901	(9,858,901)	-	-
13	City-Owned Private Outdoor Lighting		2,141,558		2,141,558	-	2,141,558	2,141,558
14	Customer-Owned Non-Metered Lighting		44,550		45,878	-	45,878	45,878
15	Customer-Owned Metered Lighting		295,246		316,344	-	316,344	316,344
16			$ 635,932,232	$ 635,932,232	$ 648,482,644	$ (9,858,901)	$ 638,623,744	$ 638,623,744
17								
18	Billing Adjustment Factor (Calculated to Actual)			0.00%	0.00%	0.00%	0.00%	
19								
20	Adjusted Totals (after Billing Adjustment Factor)				**$ 648,482,644**	**$ (9,858,901)**	**$ 638,623,744**	
21								
22	Notes:							
23	Service Area Street Lighting will be redistributed to all customer classes in the Community Benefit Charge							

Austin Energy
Electric Cost of Service and Rate Design

Work Paper G-10.2
Comparison of Cost of Service, Current Base Rates and Proposed Base Rates

WP G-10.2

No.	Description	Reference	Total Company	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW @ 85% aLF	Transmission	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Current Base Rates**																
2	Base Rate Revenue (after Billing Adjustment)	WP G-10.1.1	$ 638,623,744	$ 298,139,951	$ 22,062,516	$ 146,379,682	$ 97,431,981	$ 8,571,888	$ 24,590,380	$ 33,906,126	$ 801,058	$ 4,236,381	$ -	$ 2,141,558	$ 45,878	$ 316,344	$ 638,623,744
3																	
4	Total Base Revenue		$ 638,623,744	$ 298,139,951	$ 22,062,516	$ 146,379,682	$ 97,431,981	$ 8,571,888	$ 24,590,380	$ 33,906,126	$ 801,058	$ 4,236,381	$ -	$ 2,141,558	$ 45,878	$ 316,344	$ 638,623,744
5																	
6	**Base Rate Cost of Service**	Sch G-6 & G-7	$ 686,843,493	$ 374,653,342	$ 23,740,654	$ 118,368,061	$ 86,588,435	$ 9,889,409	$ 26,040,268	$ 38,838,726	$ 913,278	$ 3,519,886	$ -	$ 3,758,677	$ 56,297	$ 476,458	$ 686,843,493
7	Blackbox Settlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Base Cost of Service		$ 686,843,493	$ 374,653,342	$ 23,740,654	$ 118,368,061	$ 86,588,435	$ 9,889,409	$ 26,040,268	$ 38,838,726	$ 913,278	$ 3,519,886	$ -	$ 3,758,677	$ 56,297	$ 476,458	$ 686,843,493
9																	
10	Deficit/(Surplus)	Line 6 - 2	$ 48,219,749	$ 76,513,391	$ 1,678,137	$ (28,011,621)	$ (10,843,546)	$ 1,317,521	$ 1,449,888	$ 4,932,600	$ 112,221	$ (716,495)	$ -	$ 1,617,119	$ 10,420	$ 160,114	$ 48,219,749
11																	
12	Required Increase/(Decrease) in Base Revenue Under Current Rates		7.6%	25.7%	7.6%	-19.1%	-11.1%	15.4%	5.9%	14.5%	14.0%	-16.9%		75.5%	22.7%	50.6%	7.6%
13																	
14																	
15	**Proposed Base Rates**																
16	Before Billing Adjustment and State/ISD Discounts		$ 691,986,641	$ 350,473,048	$ 23,915,675	$ 138,792,988	$ 96,334,307	$ 9,630,043	$ 26,440,723	$ 37,945,874	$ 894,222	$ 4,065,767	$ -	$ 3,032,823	$ 52,819	$ 408,351	$ 691,986,641
17	Recognize State/ISD Discounts		(5,146,769)	-	(119,876)	(1,580,701)	(2,437,502)	(336,104)	(630,077)	-	(42,509)	-	-	-	-	-	(5,146,769)
18	After Billing Adjustment and Discounts		$ 686,839,872	$ 350,473,048	$ 23,795,799	$ 137,212,287	$ 93,896,805	$ 9,293,939	$ 25,810,646	$ 37,945,874	$ 851,713	$ 4,065,767	$ -	$ 3,032,823	$ 52,819	$ 408,351	$ 686,839,872
19																	
20																	
21	Total Base Revenue		$ 686,839,872	$ 350,473,048	$ 23,795,799	$ 137,212,287	$ 93,896,805	$ 9,293,939	$ 25,810,646	$ 37,945,874	$ 851,713	$ 4,065,767	$ -	$ 3,032,823	$ 52,819	$ 408,351	$ 686,839,872
22																	
23	Deficit/(Surplus)	Line 8 - 21	$ 3,621	$ 24,180,294	$ (55,145)	$ (18,844,226)	$ (7,308,370)	$ 595,470	$ 229,622	$ 892,852	$ 61,565	$ (545,880)	$ -	$ 725,854	$ 3,478	$ 68,107	$ 3,621
24																	
25	Below/(Above) Cost of Service		0.0%	6.5%	-0.2%	-15.9%	-8.4%	6.0%	0.9%	2.3%	6.7%	-15.5%		19.3%	6.2%	14.3%	0.0%
26	Required Increase/(Decrease) in Base Revenue Under Proposed Rates		0.0%	6.9%	-0.2%	-13.7%	-7.8%	6.4%	0.9%	2.4%	7.2%	-13.4%		23.9%	6.6%	16.7%	0.0%
27																	
28	Increase/(Reduction) from Current to Proposed Base Rates ($)		$ 48,216,128	$ 52,333,097	$ 1,733,283	$ (9,167,395)	$ (3,535,176)	$ 722,051	$ 1,220,266	$ 4,039,749	$ 50,656	$ (170,614)	$ -	$ 891,265	$ 6,942	$ 92,007	$ 48,216,128
29	Increase/(Reduction) from Current to Proposed Base Rates (%)		7.6%	17.6%	7.9%	-6.3%	-3.6%	8.4%	5.0%	11.9%	6.3%	-4.0%		41.6%	15.1%	29.1%	7.6%

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-2

Schedule H-2
Rate Summary - Proposed Base Rates and Estimated Pass-Through Charges

Schedule H-2

No.	Components	Residential		Secondary Voltage < 10 kW		Secondary Voltage ≥ 10 < 300 kW		Secondary Voltage ≥ 300 kW		Primary Voltage < 3 MW		Primary Voltage ≥ 3 < 20 MW		Primary Voltage ≥ 20 MW @ 85% aLF		Transmission		Transmission Voltage ≥ 20 MW @ 85% aLF	
		Inside	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
1	***Standard Proposal***																		
2	*Basic Charge*																		
3	Customer Charge ($/month)	$ 25.00	$ 25.00	$ 35.00	$ 35.00	$ 55.00	$ 55.00	$ 275.00	$ 275.00	$ 300.00	$ 300.00	$ 2,500.00	$ 2,500.00	$ 20,000.00	$ 20,000.00	$ 3,500.00	$ 3,500.00	$ 20,000.00	$ 20,000.00
4	Delivery Charge ($/month)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Delivery Charge ($/kW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6																			
7	*Demand Charges ($/kW)*																		
8	All kWs					$ 9.00	$ 9.00	$ 11.50	$ 11.50	$ 11.50	$ 11.50	$ 14.00	$ 14.00	$ 16.33	$ 16.33	$ 13.00	$ 13.00	$ 10.71	$ 10.71
9																			
10	*Energy Charges ($/kWh)*																		
11	1st Tier	$ 0.03756	$ 0.03756	$ 0.03073	$ 0.03073	$ 0.01677	$ 0.01677	$ 0.01641	$ 0.01641	$ 0.00366	$ 0.00366	$ 0.00175	$ 0.00175	$ -	$ -	$ 0.00570	$ 0.00570	$ -	$ -
12	2nd Tier	$ 0.04256	$ 0.04256																
13	3rd Tier	$ 0.04256	$ 0.04256																
14	4th Tier	$ 0.04256	$ 0.04256																
15	5th Tier	$ 0.04756	$ 0.04756																
16																			
17	*Other Charges*																		
18	Power Supply Adjustment ($/kWh)	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02775
19	GreenChoice® ($/kWh)	Varies by Batch		Varies by Batch		Varies by Batch		Varies by Batch		Varies by Batch		Varies by Batch		Varies by Batch		Varies by Batch		Varies by Batch	
20	Regulatory Charge ($/kW)	$ -	$ -	$ -	$ -	$ 3.36	$ 3.36	$ 3.36	$ 3.36	$ 3.29	$ 3.29	$ 3.29	$ 3.29	$ 3.29	$ 3.29	$ 3.25	$ 3.25	$ 3.25	$ 3.25
21	Regulatory Charge ($/kWh)	$ 0.01206	$ 0.01206	$ 0.01206	$ 0.01206	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Supplemental Regulatory Charge ($/kW)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Supplemental Regulatory Charge ($/kWh)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Customer Assistance Program ($/kWh)	$ 0.00209	$ 0.00209	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079	$ 0.00079
25	Service Area Lighting ($/kWh)	$ 0.00124	$ -	$ 0.00124	$ -	$ 0.00124	$ -	$ 0.00124	$ -	$ 0.00122	$ -	$ 0.00122	$ -	$ -	$ -	$ 0.00120	$ -	$ -	$ -
26	Energy Efficiency Services ($/kWh)	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00233	$ 0.00233	$ 0.00233	$ 0.00233	$ -	$ -	$ 0.00230	$ 0.00230	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.1 **WP H-2.1**
Residential

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.1	$ 10.00	$ 10.00	$ 24.66	$ 25.00	$ 25.00
4	Delivery Charge ($/month)	WP H-5.1	$ -	$ -	$ 21.24	$ -	$ -
5							
6	*Demand Charges ($/kW-billed)*						
7	EV360 Pilot (<10kW)	WP H-5.1	$ 30.00	$ 30.00	$ -	$ 30.00	$ 30.00
8	EV360 Pilot (≥10kW)	WP H-5.1	$ 50.00	$ 50.00	$ -	$ 50.00	$ 50.00
9							
10	*Energy Charges ($/kWh)*						
11	1st Tier	WP H-5.1	$ 0.02801	$ 0.03700	$ 0.02280	$ 0.03756	$ 0.03756
12	2nd Tier	WP H-5.1	$ 0.05832	$ 0.05600	$ 0.02280	$ 0.04256	$ 0.04256
13	3rd Tier	WP H-5.1	$ 0.07814	$ 0.07868	$ 0.02280	$ 0.04256	$ 0.04256
14	4th Tier	WP H-5.1	$ 0.09314	$ 0.07868	$ 0.02280	$ 0.04256	$ 0.04256
15	5th Tier	WP H-5.1	$ 0.10814	$ 0.07868	$ 0.02280	$ 0.04756	$ 0.04756
16							
17	*Other Charges ($/kWh)*						
18	Power Supply Adjustment	WP H-5.1	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877
19	GreenChoice®	WP H-5.1			Varies by Batch		
20	Regulatory Charge	WP H-5.1	$ 0.01206	$ 0.01206	$ 0.01206	$ 0.01206	$ 0.01206
21	Supplemental Regulatory	WP H-5.1	$ -	$ -	$ -	$ -	$ -
22	Community Benefit Charges						
23	Discount Program (CAP)	WP H-5.1	$ 0.00154	$ 0.00106	$ 0.00209	$ 0.00209	$ 0.00209
24	Service Area Lighting	WP H-5.1	$ 0.00124	$ -	$ 0.00098	$ 0.00124	$ -
25	Energy Efficiency Services	WP H-5.1	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238
26							
27							

28 Notes:
29 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
30 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.2 **WP H-2.2**

Secondary Voltage < 10 kW

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.2	$ 18.00	$ 18.00	$ 27.84	$ 35.00	$ 35.00
4	Delivery Charge ($/kW)	WP H-5.2	$ -	$ -	$ 15.43	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.2	$ -	$ -	$ -	$ -	$ -
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.2	$ 0.04802	$ 0.04802	$ 0.01884	$ 0.03073	$ 0.03073
11							
12	*Other Charges ($/kWh)*						
13	Power Supply Adjustment	WP H-5.2	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877
14	GreenChoice®	WP H-5.2			Varies by Batch		
15	Regulatory Charge	WP H-5.2	$ 0.01206	$ 0.01206	$ 0.01206	$ 0.01206	$ 0.01206
16	Supplemental Regulatory	WP H-5.2	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.2	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.2	$ 0.00124	$ -	$ 0.00108	$ 0.00124	$ -
20	Energy Efficiency Services	WP H-5.2	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238
21							
22							
23	Notes:						
24	All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits						
25	Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).						

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.3 **WP H-2.3**

Secondary Voltage ≥ 10 < 300 kW

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.3	$ 27.50	$ 27.50	$ 35.93	$ 55.00	$ 55.00
4	Delivery Charge ($/kW)	WP H-5.3	$ 4.50	$ 4.50	$ 6.53	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.3	$ 4.19	$ 4.19	$ 6.06	$ 9.00	$ 9.00
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.3	$ 0.02421	$ 0.02356	$ 0.00000	$ 0.01677	$ 0.01677
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.3	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877
14	GreenChoice®	WP H-5.3			Varies by Batch		
15	Regulatory Charge	WP H-5.3	$ 3.36000	$ 3.36000	$ 3.36000	$ 3.36000	$ 3.36000
16	Supplemental Regulatory	WP H-5.3	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.3	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.3	$ 0.00124	$ -	$ 0.00109	$ 0.00124	$ -
20	Energy Efficiency Services	WP H-5.3	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238
21							
22							

23 Notes:
24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.4 **WP H-2.4**

Secondary Voltage ≥ 300 kW

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.4	$ 71.50	$ 71.50	$ 835.32	$ 275.00	$ 275.00
4	Delivery Charge ($/kW)	WP H-5.4	$ 4.50	$ 4.50	$ 8.26	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.4	$ 6.40	$ 6.40	$ 7.83	$ 11.50	$ 11.50
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.4	$ 0.01955	$ 0.01902	$ 0.00000	$ 0.01641	$ 0.01641
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.4	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877
14	GreenChoice®	WP H-5.4			Varies by Batch		
15	Regulatory Charge	WP H-5.4	$ 3.36000	$ 3.36000	$ 3.36000	$ 3.36000	$ 3.36000
16	Supplemental Regulatory	WP H-5.4	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.4	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.4	$ 0.00124	$ -	$ 0.00107	$ 0.00124	$ -
20	Energy Efficiency Services	WP H-5.4	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238
21							
22							

23 Notes:
24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.5 **WP H-2.5**

Primary Voltage < 3 MW

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.5	$ 275.00	$ 275.00	$ 822.79	$ 300.00	$ 300.00
4	Delivery Charge ($/kW)	WP H-5.5	$ 4.50	$ 4.50	$ 5.69	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.5	$ 7.00	$ 7.00	$ 7.51	$ 11.50	$ 11.50
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.5	$ 0.00053	$ 0.00052	$ 0.00000	$ 0.00366	$ 0.00366
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.5	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811
14	GreenChoice®	WP H-5.5			Varies by Batch		
15	Regulatory Charge	WP H-5.5	$ 3.29000	$ 3.29000	$ 3.29000	$ 3.29000	$ 3.29000
16	Supplemental Regulatory	WP H-5.5	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.5	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.5	$ 0.00122	$ -	$ 0.00091	$ 0.00122	$ -
20	Energy Efficiency Services	WP H-5.5	$ 0.00233	$ 0.00233	$ 0.00233	$ 0.00233	$ 0.00233
21							
22							

23 Notes:
24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.6 **WP H-2.6**

Primary Voltage ≥ 3 < 20 MW

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.6	$ 2,200.00	$ 2,200.00	$ 6,363.29	$ 2,500.00	$ 2,500.00
4	Delivery Charge ($/kW)	WP H-5.6	$ 4.50	$ 4.50	$ 6.17	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.6	$ 9.17	$ 9.17	$ 8.01	$ 14.00	$ 14.00
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.6	$ 0.00052	$ 0.00051	$ (0.00000)	$ 0.00175	$ 0.00175
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.6	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811
14	GreenChoice®	WP H-5.6			Varies by Batch		
15	Regulatory Charge	WP H-5.6	$ 3.29000	$ 3.29000	$ 3.29000	$ 3.29000	$ 3.29000
16	Supplemental Regulatory	WP H-5.6	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.6	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.6	$ 0.00122	$ -	$ 0.00097	$ 0.00122	$ -
20	Energy Efficiency Services	WP H-5.6	$ 0.00233	$ 0.00233	$ 0.00233	$ 0.00233	$ 0.00233
21							
22							

23 Notes:
24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.8

Work Paper H-2.8 **WP H-2.8**

Primary Voltage ≥ 20 MW @ 85% aLF

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.8	$ 11,000.00	$ 11,000.00	$ 33,149.33	$ 20,000.00	$ 20,000.00
4	Delivery Charge ($/kW)	WP H-5.8	$ 4.50	$ 4.50	$ 6.83	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.8	$ 10.20	$ 10.20	$ 9.68	$ 16.33	$ 16.33
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.8	$ -	$ -	$ 0.00000	$ -	$ -
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.8	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811
14	GreenChoice®	WP H-5.8			Varies by Batch		
15	Regulatory Charge	WP H-5.8	$ 3.29000	$ 3.29000	$ 3.29000	$ 3.29000	$ 3.29000
16	Supplemental Regulatory	WP H-5.8	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.8	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.8	$ -	$ -	$ -	$ -	$ -
20	Energy Efficiency Services	WP H-5.8	$ -	$ -	$ -	$ -	$ -
21							
22							

23 Notes:

24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits

25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.10 **WP H-2.10**
Transmission

No.	Description	Reference	Existing Rates Inside	Existing Rates Outside	Cost of Service	Proposed Rates Inside	Proposed Rates Outside
			(A)	(B)	(C)	(D)	(E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.9	$ 2,750.00	$ 2,750.00	$ 6,592.51	$ 3,500.00	$ 3,500.00
4	Delivery Charge ($/kW)	WP H-5.9	$ -	$ -	$ 0.78	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.9	$ 12.00	$ 12.00	$ 2.63	$ 13.00	$ 13.00
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.9	$ 0.00500	$ 0.00500	$ (0.00000)	$ 0.00570	$ 0.00570
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.9	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02775
14	GreenChoice®	WP H-5.9			Varies by Batch		
15	Regulatory Charge	WP H-5.9	$ 3.25000	$ 3.25000	$ 3.25000	$ 3.25000	$ 3.25000
16	Supplemental Regulatory	WP H-5.9	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.9	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.9	$ 0.00120	$ -	$ 0.00018	$ 0.00120	$ -
20	Energy Efficiency Services	WP H-5.9	$ 0.00230	$ 0.00230	$ 0.00230	$ 0.00230	$ 0.00230
21							
22							

23 Notes:
24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.11 **WP H-2.11**

Transmission Voltage ≥ 20 MW @ 85% aLF

No.	Description	Reference	Existing Rates Inside (A)	Existing Rates Outside (B)	Cost of Service (C)	Proposed Rates Inside (D)	Proposed Rates Outside (E)
1							
2	*Basic Charges*						
3	Customer Charge ($/month)	WP H-5.10	$ 21,120.00	$ 21,120.00	$ 6,592.51	$ 20,000.00	$ 20,000.00
4	Delivery Charge ($/kW)	WP H-5.10	$ -	$ -	$ 0.80	$ -	$ -
5							
6	*Demand Charges ($/kW)*						
7	All kWs	WP H-5.10	$ 11.15	$ 11.15	$ 9.44	$ 10.71	$ 10.71
8							
9	*Energy Charges ($/kWh)*						
10	All kWhs	WP H-5.10	$ -	$ -	$ 0.00000	$ -	$ -
11							
12	*Other Charges ($/kWh except for Regulatory, which is $/kW)*						
13	Power Supply Adjustment	WP H-5.10	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02775
14	GreenChoice®	WP H-5.10			Varies by Batch		
15	Regulatory Charge	WP H-5.10	$ 3.25000	$ 3.25000	$ 3.25000	$ 3.25000	$ 3.25000
16	Supplemental Regulatory	WP H-5.10	$ -	$ -	$ -	$ -	$ -
17	Community Benefit Charges						
18	Discount Program (CAP)	WP H-5.10	$ 0.00058	$ 0.00058	$ 0.00079	$ 0.00079	$ 0.00079
19	Service Area Lighting	WP H-5.10	$ -	$ -	$ -	$ -	$ -
20	Energy Efficiency Services	WP H-5.10	$ -	$ -	$ -	$ -	$ -
21							
22							

23 Notes:
24 All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is average of inside and outside City Limits
25 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-2.12 **WP H-2.12**
Service Territory Lighting

No.	Description	Reference	Existing Rates	Cost of Service	Proposed Rates
			(A)	(B)	(C)
1	***Service Area Lighting***				
2	*(Applicable to Entire Service Territory)*				
3	*Basic Charges*				
4	Customer Charge ($/month)	WP H-5.11	$ -	$ -	$ -
5	Delivery Charge ($/month/Bulb)	WP H-5.11	$ -	$ 20.96	$ -
6					
7	*Energy Charges ($/kWh)*				
8	All kWh	WP H-5.11	$ 0.232190	$ 0.033438	$ 0.428388
9					
10	*Other Charges ($/kWh)*				
11	Power Supply Adjustment	WP H-5.11	$ 0.028770	$ 0.028770	$ 0.028770
12	GreenChoice®	WP H-5.11		Varies by Batch	
13	Regulatory Charge	WP H-5.11	$ -	$ -	$ -
14					
15					
16	***City-Owned Outdoor Lighting, Non-Metered***				
17	*(Security Lighting)*				
18	*Basic Charges ($/month/Fixture)*				
19	100W or Less (Billable 35 kWh)	WP H-5.12	$ 7.03	$ 20.96	$ 9.95
20	101W - 175W (Billable 60 kWh)	WP H-5.12	$ 12.05	$ 20.96	$ 17.10
21	176W - 250W (Billable 90 kWh)	WP H-5.12	$ 18.07	$ 20.96	$ 25.60
22	251W or Greater (Billable 140 kWh)	WP H-5.12	$ 28.12	$ 20.96	$ 39.80
23					
24	*Other Charges ($/kWh)*				
25	Power Supply Adjustment	WP H-5.12	$ 0.028770	$ 0.02877	$ 0.02877
26	GreenChoice®	WP H-5.12		Varies by Batch	
27	Regulatory Charge	WP H-5.12	$ -	$ -	$ -
28	Community Benefit Charges				
29	Discount Program (CAP)	WP H-5.12	$ -	$ -	$ -
30	Service Area Lighting	WP H-5.12	$ -	$ -	$ -
31	Energy Efficiency Services	WP H-5.12	$ -	$ -	$ -
32					
33					
34	***Customer-Owned, Non-Metered***				
35	*(TXDOT)*				
36	*Basic Charges*				
37	Customer Charge ($/month)	WP H-5.13	$ -	$ -	$ -
38					
39	*Energy Charges ($/kWh)*				

Austin Energy
Electric Cost of Service and Rate Design

Service Territory Lighting

No.	Description	Reference	Existing Rates	Cost of Service	Proposed Rates
			(A)	(B)	(C)
40	All kWh	WP H-5.13	$ 0.026040	$ 0.031954	$ 0.029980
41					
42	*Other Charges ($/kWh)*				
43	Power Supply Adjustment	WP H-5.13	$ 0.028770	$ 0.028770	$ 0.028770
44	GreenChoice®	WP H-5.13		Varies by Batch	
45	Regulatory Charge	WP H-5.13	$ -	$ -	$ -
46	Community Benefit Charges				
47	Discount Program (CAP)	WP H-5.13	$ -	$ -	$ -
48	Service Area Lighting	WP H-5.13	$ -	$ -	$ -
49	Energy Efficiency Services	WP H-5.13	$ -	$ -	$ -
50					
51					
52	***Customer-Owned, Metered***				
53	*(Athletic Fields)*				
54	*Basic Charges*				
55	Customer Charge ($/month)	WP H-5.14	$ 15.00	$ 23.42	$ 15.00
56					
57	*Energy Charges ($/kWh)*				
58	All kWh	WP H-5.14	$ 0.061750	$ 0.092855	$ 0.080500
59					
60	*Other Charges ($/kWh)*				
61	Power Supply Adjustment	WP H-5.14	$ 0.028770	$ 0.028770	$ 0.028770
62	GreenChoice®	WP H-5.14		Varies by Batch	
63	Regulatory Charge	WP H-5.14	$ -	$ -	$ -
64	Community Benefit Charges				
65	Discount Program (CAP)	WP H-5.14	$ -	$ -	$ -
66	Service Area Lighting	WP H-5.14	$ -	$ -	$ -
67	Energy Efficiency Services	WP H-5.14	$ -	$ -	$ -
68					
69	Notes:				
70	All pass-through charges are reflective of FY 2022, except for Cost of Service CAP is rate proposed and SAL is aver outside City Limits				
71	Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).				

Schedule H-3
Bill Impact (Overview)

Schedule H-3

Annual Average Change in Monthly Bill Under Proposed Rates vs. Current Rates

No.	Customer Class by Usage	Bill Frequency	Cum. Bill Frequency	Inside $	Inside %	Outside $	Outside %
		(A)	(B)	(C)	(D)	(E)	(F)
1	**Residential**						
2	0 and Below (kWh)	0	0.0%	$ 15.00	150.0%	$ 15.00	150.0%
3	1 - 250 (kWh)	719,705	13.7%	$ 16.26	84.5%	$ 15.20	75.4%
4	251 - 500 (kWh)	1,260,836	37.6%	$ 19.16	50.8%	$ 15.97	39.5%
5	501 - 750 (kWh)	1,114,131	58.7%	$ 19.15	31.9%	$ 15.24	24.1%
6	751 - 1000 (kWh)	766,323	73.3%	$ 15.34	17.8%	$ 12.14	13.8%
7	1001 - 1250 (kWh)	492,883	82.6%	$ 9.06	7.9%	$ 6.20	5.3%
8	1251 - 1500 (kWh)	310,837	88.5%	$ 1.18	0.8%	$ (1.70)	-1.2%
9	1501 - 1750 (kWh)	194,036	92.2%	$ (8.20)	-4.6%	$ (9.22)	-5.2%
10	1751 - 2000 (kWh)	122,909	94.6%	$ (19.46)	-9.1%	$ (16.74)	-8.0%
11	2001 - 2500 (kWh)	134,130	97.1%	$ (36.35)	-13.7%	$ (28.03)	-11.0%
12	2501 - 3000 (kWh)	63,582	98.3%	$ (62.61)	-18.5%	$ (43.07)	-13.6%
13	3001 - 3500 (kWh)	33,777	98.9%	$ (92.63)	-22.3%	$ (58.12)	-15.4%
14	3501 - 4000 (kWh)	19,601	99.3%	$ (122.65)	-24.9%	$ (73.17)	-16.7%
15	4001 and Above (kWh)	36,010	100.0%	$ (137.66)	-25.9%	$ (80.69)	-17.2%
16							
17	**Customer Assistance Program**						
18	0 and Below (kWh)	0	0.0%	$ -	0.0%	$ -	0.0%
19	1 - 250 (kWh)	26,341	6.9%	$ 1.08	13.3%	$ 0.07	0.8%
20	251 - 500 (kWh)	73,237	25.9%	$ 3.56	14.6%	$ 0.53	2.0%
21	501 - 750 (kWh)	82,549	47.4%	$ 3.42	7.7%	$ (0.36)	-0.8%
22	751 - 1000 (kWh)	68,759	65.2%	$ (0.12)	-0.2%	$ (3.39)	-4.9%
23	1001 - 1250 (kWh)	49,899	78.2%	$ (5.89)	-6.4%	$ (8.96)	-9.5%
24	1251 - 1500 (kWh)	33,633	87.0%	$ (13.12)	-10.9%	$ (16.30)	-13.4%
25	1501 - 1750 (kWh)	20,963	92.4%	$ (21.69)	-14.5%	$ (23.30)	-15.6%
26	1751 - 2000 (kWh)	12,263	95.6%	$ (31.94)	-17.7%	$ (30.31)	-17.2%
27	2001 - 2500 (kWh)	11,393	98.6%	$ (47.32)	-20.9%	$ (40.81)	-18.7%
28	2501 - 3000 (kWh)	3,612	99.5%	$ (71.21)	-24.4%	$ (54.81)	-20.1%
29	3001 - 3500 (kWh)	1,168	99.8%	$ (98.47)	-27.3%	$ (68.82)	-21.0%
30	3501 - 4000 (kWh)	393	99.9%	$ (125.73)	-29.3%	$ (82.82)	-21.7%
31	4001 and Above (kWh)	318	100.0%	$ (139.36)	-30.0%	$ (89.82)	-21.9%
32							
33	**Secondary Voltage < 10 kW**						
34	0% LF	-	0.0%	$ 17.00	94.4%	$ 17.00	94.4%
35	10% LF	44,685	12.0%	$ 10.77	20.7%	$ 10.77	20.9%
36	20% LF	57,052	27.4%	$ 4.53	5.3%	$ 4.53	5.3%
37	30% LF	46,242	39.9%	$ (1.71)	-1.4%	$ (1.70)	-1.4%
38	40% LF	32,901	48.8%	$ (7.94)	-5.2%	$ (7.94)	-5.2%
39	50% LF	49,134	62.0%	$ (14.18)	-7.5%	$ (14.17)	-7.6%
40	60% LF	53,804	76.5%	$ (20.41)	-9.2%	$ (20.41)	-9.3%
41	70% LF	30,076	84.6%	$ (26.65)	-10.4%	$ (26.64)	-10.5%
42	80% LF	19,055	89.8%	$ (32.89)	-11.4%	$ (32.89)	-11.5%
43	90% LF	15,364	93.9%	$ (39.12)	-12.1%	$ (39.12)	-12.2%
44	100% LF	22,607	100.0%	$ (45.35)	-12.7%	$ (45.36)	-12.8%
45							
46	**Secondary Voltage ≥ 10 < 300 kW**						
47	0% LF	-	0.0%	$ 27.50	100.0%	$ 27.50	100.0%
48	10% LF	12,094	5.7%	$ 16.59	2.0%	$ 18.97	2.3%
49	20% LF	32,203	21.0%	$ (9.80)	-0.9%	$ (5.07)	-0.5%
50	30% LF	41,966	40.8%	$ (36.21)	-2.9%	$ (29.10)	-2.4%
51	40% LF	41,045	60.3%	$ (62.62)	-4.3%	$ (53.12)	-3.7%
52	50% LF	34,722	76.7%	$ (89.02)	-5.3%	$ (77.15)	-4.7%
53	60% LF	25,470	88.7%	$ (115.42)	-6.1%	$ (101.19)	-5.5%
54	70% LF	14,536	95.6%	$ (141.83)	-6.8%	$ (125.22)	-6.1%
55	80% LF	6,195	98.6%	$ (168.23)	-7.3%	$ (149.25)	-6.6%
56	90% LF	2,445	99.7%	$ (194.63)	-7.8%	$ (173.29)	-7.1%
57	100% LF	608	100.0%	$ (221.04)	-8.1%	$ (197.32)	-7.5%
58							
59	**Secondary Voltage ≥ 300 kW**						
60	0% LF	0	0.0%	$ 203.50	284.6%	$ 203.50	284.6%
61	10% LF	70	0.7%	$ 396.41	4.3%	$ 415.75	4.6%
62	20% LF	187	2.6%	$ 289.32	2.6%	$ 328.01	3.0%
63	30% LF	596	8.8%	$ 182.24	1.4%	$ 240.27	1.9%
64	40% LF	1,389	23.1%	$ 75.15	0.5%	$ 152.53	1.0%
65	50% LF	1,603	39.6%	$ (31.94)	-0.2%	$ 64.78	0.4%
66	60% LF	1,637	56.4%	$ (139.03)	-0.7%	$ (22.96)	-0.1%
67	70% LF	1,758	74.5%	$ (246.12)	-1.2%	$ (110.71)	-0.5%
68	80% LF	1,585	90.8%	$ (353.21)	-1.6%	$ (198.45)	-0.9%
69	90% LF	733	98.4%	$ (460.29)	-1.9%	$ (286.19)	-1.2%

Schedule H-3
Bill Impact (Overview)

Schedule H-3

Annual Average Change in Monthly Bill Under Proposed Rates vs. Current Rates

No.	Customer Class by Usage	Bill Frequency	Cum. Bill Frequency	Inside $	Inside %	Outside $	Outside %
		(A)	(B)	(C)	(D)	(E)	(F)
70	100% LF	160	100.0%	$ (567.38)	-2.2%	$ (373.93)	-1.5%
71							
72	**Primary Voltage < 3 MW**						
73	0% LF	-	0.0%	$ 25.00	9.1%	$ 25.00	9.1%
74	10% LF	19	2.1%	$ 268.53	1.5%	$ 269.26	1.6%
75	20% LF	18	4.2%	$ 512.07	2.6%	$ 513.53	2.6%
76	30% LF	35	8.1%	$ 755.60	3.4%	$ 757.79	3.4%
77	40% LF	84	17.6%	$ 999.13	4.1%	$ 1,002.05	4.1%
78	50% LF	143	33.7%	$ 1,242.67	4.6%	$ 1,246.32	4.7%
79	60% LF	124	47.7%	$ 1,486.20	5.1%	$ 1,490.58	5.2%
80	70% LF	183	68.3%	$ 1,729.73	5.4%	$ 1,734.84	5.6%
81	80% LF	176	88.2%	$ 1,973.27	5.8%	$ 1,979.11	5.9%
82	90% LF	72	96.3%	$ 2,216.80	6.1%	$ 2,223.37	6.2%
83	100% LF	33	100.0%	$ 2,460.33	6.3%	$ 2,467.63	6.5%
84							
85	**Primary Voltage ≥ 3 < 20 MW**						
86	0% LF	-	0.0%	$ 300.00	13.6%	$ 300.00	13.6%
87	10% LF	3	0.9%	$ 2,474.17	2.5%	$ 2,477.82	2.5%
88	20% LF	4	2.2%	$ 2,998.33	2.7%	$ 3,005.63	2.7%
89	30% LF	3	3.1%	$ 3,522.50	2.9%	$ 3,533.45	2.9%
90	40% LF	8	5.6%	$ 4,046.67	3.0%	$ 4,061.27	3.1%
91	50% LF	7	7.8%	$ 4,570.84	3.1%	$ 4,589.09	3.2%
92	60% LF	15	12.5%	$ 5,095.00	3.2%	$ 5,116.90	3.3%
93	70% LF	23	19.6%	$ 5,619.17	3.3%	$ 5,644.72	3.4%
94	80% LF	67	40.5%	$ 6,143.34	3.4%	$ 6,172.54	3.4%
95	90% LF	100	71.7%	$ 6,667.50	3.4%	$ 6,700.35	3.5%
96	100% LF	91	100.0%	$ 7,191.67	3.5%	$ 7,228.17	3.6%
97							
98	**Primary Voltage ≥ 20 MW @ 85% aLF**						
99	0% LF	-	0.0%	$ 9,000.00	81.8%	$ 9,000.00	81.8%
100	10% LF	-	0.0%	$ 107,702.61	8.9%	$ 107,702.61	8.9%
101	20% LF	-	0.0%	$ 108,605.21	8.1%	$ 108,605.21	8.1%
102	30% LF	-	0.0%	$ 109,507.82	7.5%	$ 109,507.82	7.5%
103	40% LF	-	0.0%	$ 110,410.42	6.9%	$ 110,410.42	6.9%
104	50% LF	-	0.0%	$ 111,313.03	6.5%	$ 111,313.03	6.5%
105	60% LF	-	0.0%	$ 112,215.63	6.1%	$ 112,215.63	6.1%
106	70% LF	2	5.6%	$ 113,118.24	5.7%	$ 113,118.24	5.7%
107	80% LF	1	8.3%	$ 114,020.84	5.4%	$ 114,020.84	5.4%
108	90% LF	3	16.7%	$ 114,923.45	5.2%	$ 114,923.45	5.2%
109	100% LF	30	100.0%	$ 115,826.06	4.9%	$ 115,826.06	4.9%
110							
111	**Transmission**						
112	0% LF	-	0.0%	$ 750.00	27.3%	$ 750.00	27.3%
113	10% LF	-	0.0%	$ 2,349.21	7.9%	$ 2,349.21	8.0%
114	20% LF	-	0.0%	$ 2,448.43	7.3%	$ 2,448.43	7.3%
115	30% LF	-	0.0%	$ 2,547.64	6.8%	$ 2,547.64	6.8%
116	40% LF	-	0.0%	$ 2,646.86	6.3%	$ 2,646.86	6.4%
117	50% LF	-	0.0%	$ 2,746.07	6.0%	$ 2,746.07	6.1%
118	60% LF	1	4.2%	$ 2,845.29	5.7%	$ 2,845.29	5.8%
119	70% LF	3	16.7%	$ 2,944.50	5.5%	$ 2,944.50	5.6%
120	80% LF	8	50.0%	$ 3,043.72	5.3%	$ 3,043.72	5.4%
121	90% LF	8	83.3%	$ 3,142.93	5.1%	$ 3,142.93	5.2%
122	100% LF	4	100.0%	$ 3,242.15	4.9%	$ 3,242.15	5.0%
123							
124	**Transmission Voltage ≥ 20 MW @ 85% aLF**						
125	0% LF	-	0.0%	$ (1,120.00)	-5.3%	$ (1,120.00)	-5.3%
126	10% LF	-	0.0%	$ (13,868.70)	-2.7%	$ (13,868.70)	-2.7%
127	20% LF	-	0.0%	$ (13,417.39)	-2.3%	$ (13,417.39)	-2.3%
128	30% LF	-	0.0%	$ (12,966.09)	-2.0%	$ (12,966.09)	-2.0%
129	40% LF	-	0.0%	$ (12,514.79)	-1.8%	$ (12,514.79)	-1.8%
130	50% LF	-	0.0%	$ (12,063.49)	-1.6%	$ (12,063.49)	-1.6%
131	60% LF	-	0.0%	$ (11,612.18)	-1.4%	$ (11,612.18)	-1.4%
132	70% LF	-	0.0%	$ (11,160.88)	-1.3%	$ (11,160.88)	-1.3%
133	80% LF	1	8.3%	$ (10,709.58)	-1.1%	$ (10,709.58)	-1.1%
134	90% LF	3	33.3%	$ (10,258.27)	-1.0%	$ (10,258.27)	-1.0%
135	100% LF	8	100.0%	$ (9,806.97)	-0.9%	$ (9,806.97)	-0.9%

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3.1
Bill Impact Tables on an Average Basis for Voltage Customer Class (Inside City of Austin)

	Existing			Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW			Secondary Voltage ≥ 300 kW			Primary Voltage < 3 MW			Primary Vo
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1														
2	0%	0	5	$ 18.00	$ 27.50	$ 9.50	52.78%	$ 71.50	$ 44.00	160.00%	$ 275.00	$ 203.50	284.62%	$ 2,200.00
3	10%	365	5	$ 51.96	$ 108.62	$ 56.66	109.05%	$ 161.97	$ 53.35	49.12%	$ 360.91	$ 198.94	122.83%	$ 2,296.76
4	20%	730	5	$ 85.93	$ 129.49	$ 43.56	50.69%	$ 181.14	$ 51.65	39.89%	$ 372.87	$ 191.73	105.85%	$ 2,308.71
5	30%	1,095	5	$ 119.89	$ 150.36	$ 30.47	25.41%	$ 200.31	$ 49.95	33.22%	$ 384.83	$ 184.52	92.12%	$ 2,320.67
6	40%	1,460	5	$ 153.85	$ 171.23	$ 17.38	11.30%	$ 219.48	$ 48.25	28.18%	$ 396.79	$ 177.31	80.79%	$ 2,332.63
7	50%	1,825	5	$ 187.82	$ 192.10	$ 4.28	2.28%	$ 238.65	$ 46.55	24.23%	$ 408.76	$ 170.11	71.28%	$ 2,344.59
8	60%	2,190	5	$ 221.78	$ 212.97	$ (8.81)	-3.97%	$ 257.82	$ 44.85	21.06%	$ 420.72	$ 162.90	63.18%	$ 2,356.54
9	70%	2,555	5	$ 255.74	$ 233.84	$ (21.90)	-8.56%	$ 276.99	$ 43.15	18.45%	$ 432.68	$ 155.69	56.21%	$ 2,368.50
10	80%	2,920	5	$ 289.71	$ 254.72	$ (34.99)	-12.08%	$ 296.16	$ 41.44	16.27%	$ 444.64	$ 148.48	50.14%	$ 2,380.46
11	90%	3,285	5	$ 323.67	$ 275.59	$ (48.08)	-14.85%	$ 315.33	$ 39.74	14.42%	$ 456.60	$ 141.27	44.80%	$ 2,392.42
12	100%	3,650	5	$ 357.63	$ 296.46	$ (61.17)	-17.10%	$ 334.50	$ 38.04	12.83%	$ 468.56	$ 134.06	40.08%	$ 2,404.37
13														

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3.1

Schedule H-3.1

Schedule H-3.1

Bill Impact Tables on an Average Basis for Voltage

	Existing			ltage ≥ 3 < 20 MW		Primary Voltage ≥ 20 MW @ 85% aLF			Transmission			Transmission Voltage ≥ 20 MW @ 85% aLF		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
1														
2	0%	0	5	$ 1,925.00	700.00%	$ 11,000.00	$ 8,800.00	400.00%	$ 2,750.00	$ (8,250.00)	-75.00%	$ 21,120.00	$ 18,370.00	668.00%
3	10%	365	5	$ 1,935.85	536.38%	$ 11,100.42	$ 8,803.66	383.31%	$ 2,839.69	$ (8,260.73)	-74.42%	$ 21,202.34	$ 18,362.65	646.64%
4	20%	730	5	$ 1,935.84	519.17%	$ 11,110.89	$ 8,802.18	381.26%	$ 2,853.14	$ (8,257.75)	-74.32%	$ 21,212.68	$ 18,359.54	643.49%
5	30%	1,095	5	$ 1,935.84	503.04%	$ 11,121.37	$ 8,800.70	379.23%	$ 2,866.58	$ (8,254.79)	-74.22%	$ 21,223.02	$ 18,356.44	640.36%
6	40%	1,460	5	$ 1,935.84	487.88%	$ 11,131.84	$ 8,799.21	377.22%	$ 2,880.02	$ (8,251.82)	-74.13%	$ 21,233.36	$ 18,353.34	637.26%
7	50%	1,825	5	$ 1,935.83	473.59%	$ 11,142.31	$ 8,797.72	375.23%	$ 2,893.46	$ (8,248.85)	-74.03%	$ 21,243.70	$ 18,350.24	634.20%
8	60%	2,190	5	$ 1,935.82	460.12%	$ 11,152.78	$ 8,796.24	373.27%	$ 2,906.91	$ (8,245.87)	-73.94%	$ 21,254.04	$ 18,347.13	631.16%
9	70%	2,555	5	$ 1,935.82	447.40%	$ 11,163.25	$ 8,794.75	371.32%	$ 2,920.35	$ (8,242.90)	-73.84%	$ 21,264.38	$ 18,344.03	628.14%
10	80%	2,920	5	$ 1,935.82	435.37%	$ 11,173.72	$ 8,793.26	369.39%	$ 2,933.79	$ (8,239.93)	-73.74%	$ 21,274.72	$ 18,340.93	625.16%
11	90%	3,285	5	$ 1,935.82	423.96%	$ 11,184.20	$ 8,791.78	367.48%	$ 2,947.24	$ (8,236.96)	-73.65%	$ 21,285.06	$ 18,337.82	622.20%
12	100%	3,650	5	$ 1,935.81	413.14%	$ 11,194.67	$ 8,790.30	365.60%	$ 2,960.68	$ (8,233.99)	-73.55%	$ 21,295.40	$ 18,334.72	619.27%
13														

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3.2
Bill Impact Tables on an Average Basis for Voltage Customer Class (Outside City of Austin)

	Existing			Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW			Secondary Voltage ≥ 300 kW			Primary Voltage < 3 MW			Primary Vo
No.	Load Factor	Energy (kWh)	Demand (kW)	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1														
2	0%	0	5	$ 18.00	$ 27.50	$ 9.50	52.78%	$ 71.50	$ 44.00	160.00%	$ 275.00	$ 203.50	284.62%	$ 2,200.00
3	10%	365	5	$ 51.51	$ 107.93	$ 56.42	109.53%	$ 161.32	$ 53.39	49.47%	$ 360.46	$ 199.14	123.44%	$ 2,296.31
4	20%	730	5	$ 85.02	$ 128.11	$ 43.09	50.68%	$ 179.85	$ 51.74	40.39%	$ 371.97	$ 192.12	106.82%	$ 2,307.82
5	30%	1,095	5	$ 118.53	$ 148.29	$ 29.76	25.11%	$ 198.37	$ 50.08	33.77%	$ 383.49	$ 185.12	93.32%	$ 2,319.33
6	40%	1,460	5	$ 152.04	$ 168.47	$ 16.43	10.81%	$ 216.90	$ 48.43	28.75%	$ 395.00	$ 178.10	82.11%	$ 2,330.83
7	50%	1,825	5	$ 185.55	$ 188.65	$ 3.10	1.67%	$ 235.42	$ 46.77	24.79%	$ 406.51	$ 171.09	72.67%	$ 2,342.34
8	60%	2,190	5	$ 219.06	$ 208.84	$ (10.22)	-4.67%	$ 253.94	$ 45.10	21.60%	$ 418.02	$ 164.08	64.61%	$ 2,353.85
9	70%	2,555	5	$ 252.57	$ 229.02	$ (23.55)	-9.32%	$ 272.47	$ 43.45	18.97%	$ 429.53	$ 157.06	57.64%	$ 2,365.36
10	80%	2,920	5	$ 286.09	$ 249.20	$ (36.89)	-12.89%	$ 290.99	$ 41.79	16.77%	$ 441.05	$ 150.06	51.57%	$ 2,376.87
11	90%	3,285	5	$ 319.60	$ 269.38	$ (50.22)	-15.71%	$ 309.51	$ 40.13	14.90%	$ 452.56	$ 143.05	46.22%	$ 2,388.38
12	100%	3,650	5	$ 353.11	$ 289.56	$ (63.55)	-18.00%	$ 328.04	$ 38.48	13.29%	$ 464.07	$ 136.03	41.47%	$ 2,399.88

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3.2

Schedule H-3.2

Schedule H-3.2

Bill Impact Tables on an Average Basis for Voltage

	Existing			ltage ≥ 3 < 20 MW		Primary Voltage ≥ 20 MW @ 85% aLF			Transmission			Transmission Voltage ≥ 20 MW @ 85% aLF		
No.	Load Factor	Energy (kWh)	Demand (kW)	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
1														
2	0%	0	5	$ 1,925.00	700.00%	$ 11,000.00	$ 8,800.00	400.00%	$ 2,750.00	$ (8,250.00)	-75.00%	$ 21,120.00	$ 18,370.00	668.00%
3	10%	365	5	$ 1,935.85	537.05%	$ 11,100.42	$ 8,804.11	383.40%	$ 2,839.25	$ (8,261.17)	-74.42%	$ 21,202.34	$ 18,363.09	646.76%
4	20%	730	5	$ 1,935.85	520.43%	$ 11,110.89	$ 8,803.07	381.45%	$ 2,852.26	$ (8,258.63)	-74.33%	$ 21,212.68	$ 18,360.42	643.71%
5	30%	1,095	5	$ 1,935.84	504.80%	$ 11,121.37	$ 8,802.04	379.51%	$ 2,865.26	$ (8,256.11)	-74.24%	$ 21,223.02	$ 18,357.76	640.70%
6	40%	1,460	5	$ 1,935.83	490.08%	$ 11,131.84	$ 8,801.01	377.59%	$ 2,878.27	$ (8,253.57)	-74.14%	$ 21,233.36	$ 18,355.09	637.71%
7	50%	1,825	5	$ 1,935.83	476.21%	$ 11,142.31	$ 8,799.97	375.69%	$ 2,891.27	$ (8,251.04)	-74.05%	$ 21,243.70	$ 18,352.43	634.75%
8	60%	2,190	5	$ 1,935.83	463.10%	$ 11,152.78	$ 8,798.93	373.81%	$ 2,904.28	$ (8,248.50)	-73.96%	$ 21,254.04	$ 18,349.76	631.82%
9	70%	2,555	5	$ 1,935.83	450.69%	$ 11,163.25	$ 8,797.89	371.95%	$ 2,917.28	$ (8,245.97)	-73.87%	$ 21,264.38	$ 18,347.10	628.91%
10	80%	2,920	5	$ 1,935.82	438.91%	$ 11,173.72	$ 8,796.85	370.10%	$ 2,930.29	$ (8,243.43)	-73.78%	$ 21,274.72	$ 18,344.43	626.03%
11	90%	3,285	5	$ 1,935.82	427.75%	$ 11,184.20	$ 8,795.82	368.28%	$ 2,943.29	$ (8,240.91)	-73.68%	$ 21,285.06	$ 18,341.77	623.17%
12	100%	3,650	5	$ 1,935.81	417.14%	$ 11,194.67	$ 8,794.79	366.47%	$ 2,956.30	$ (8,238.37)	-73.59%	$ 21,295.40	$ 18,339.10	620.34%

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.1.1

Work Paper H-3.1.1 **WP H-3.1.1**
Residential (Inside City of Austin)

Bill Impact Tables on an Average Basis for the Residential Customer Class (Inside City of Austin)

		Existing				Cost of Service			Proposed		
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	***Annual***										
2	0 and Below (kWh)	0	0.0%	0.0%	$ 10.00	$ 45.90	$ 35.90	359.00%	$ 25.00	$ 15.00	150.00%
3	1 - 250 (kWh)	676,874	14.9%	14.9%	$ 19.25	$ 54.53	$ 35.28	183.27%	$ 35.51	$ 16.26	84.47%
4	251 - 500 (kWh)	1,168,559	25.7%	40.6%	$ 37.75	$ 71.80	$ 34.05	90.20%	$ 56.91	$ 19.16	50.75%
5	501 - 750 (kWh)	1,001,436	22.0%	62.6%	$ 60.04	$ 89.07	$ 29.03	48.35%	$ 79.19	$ 19.15	31.90%
6	751 - 1000 (kWh)	665,866	14.6%	77.2%	$ 86.12	$ 106.34	$ 20.22	23.48%	$ 101.46	$ 15.34	17.81%
7	1001 - 1250 (kWh)	410,554	9.0%	86.3%	$ 114.67	$ 123.61	$ 8.94	7.80%	$ 123.73	$ 9.06	7.90%
8	1251 - 1500 (kWh)	245,697	5.4%	91.7%	$ 145.70	$ 140.87	$ (4.83)	-3.32%	$ 146.88	$ 1.18	0.81%
9	1501 - 1750 (kWh)	144,511	3.2%	94.8%	$ 178.61	$ 158.14	$ (20.47)	-11.46%	$ 170.41	$ (8.20)	-4.59%
10	1751 - 2000 (kWh)	85,178	1.9%	96.7%	$ 213.39	$ 175.41	$ (37.98)	-17.80%	$ 193.93	$ (19.46)	-9.12%
11	2001 - 2500 (kWh)	83,209	1.8%	98.5%	$ 265.57	$ 201.31	$ (64.26)	-24.20%	$ 229.22	$ (36.35)	-13.69%
12	2501 - 3000 (kWh)	32,774	0.7%	99.3%	$ 338.88	$ 235.85	$ (103.03)	-30.40%	$ 276.27	$ (62.61)	-18.48%
13	3001 - 3500 (kWh)	14,741	0.3%	99.6%	$ 415.95	$ 270.38	$ (145.57)	-35.00%	$ 323.32	$ (92.63)	-22.27%
14	3501 - 4000 (kWh)	7,406	0.2%	99.8%	$ 493.01	$ 304.92	$ (188.09)	-38.15%	$ 370.36	$ (122.65)	-24.88%
15	4001 and Above (kWh)	11,235	0.2%	100.0%	$ 531.55	$ 322.18	$ (209.37)	-39.39%	$ 393.89	$ (137.66)	-25.90%
16		4,548,040									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.1.1.1

Work Paper H-3.1.1.1 **WP H-3.1.1.1**
Residential CAP (Inside City of Austin)

Bill Impact Tables on an Average Basis for the Customer Assistance Program Participants (Inside City of Austin)

		Existing				Cost of Service			Proposed				
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Total CAP Discount	Total CAP Discount %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
1	***Annual***												
2	0 and Below (kWh)	0	0.0%	0.0%	$ -	$ 45.90	$ 45.90	0.00%	$ -	$ -	0.00%	$ 25.00	100%
3	1 - 250 (kWh)	25,224	7.5%	7.5%	$ 8.15	$ 54.53	$ 46.38	569.08%	$ 9.23	$ 1.08	13.25%	$ 26.28	74%
4	251 - 500 (kWh)	68,756	20.5%	28.0%	$ 24.46	$ 71.80	$ 47.34	193.54%	$ 28.02	$ 3.56	14.55%	$ 28.89	51%
5	501 - 750 (kWh)	75,001	22.4%	50.4%	$ 44.17	$ 89.07	$ 44.90	101.65%	$ 47.59	$ 3.42	7.74%	$ 31.60	40%
6	751 - 1000 (kWh)	60,199	18.0%	68.4%	$ 67.29	$ 106.34	$ 39.05	58.03%	$ 67.17	$ (0.12)	-0.18%	$ 34.29	34%
7	1001 - 1250 (kWh)	41,826	12.5%	80.9%	$ 92.64	$ 123.61	$ 30.97	33.43%	$ 86.75	$ (5.89)	-6.36%	$ 36.98	30%
8	1251 - 1500 (kWh)	26,935	8.0%	88.9%	$ 120.23	$ 140.87	$ 20.64	17.17%	$ 107.11	$ (13.12)	-10.91%	$ 39.77	27%
9	1501 - 1750 (kWh)	16,225	4.8%	93.7%	$ 149.50	$ 158.14	$ 8.64	5.78%	$ 127.81	$ (21.69)	-14.51%	$ 42.60	25%
10	1751 - 2000 (kWh)	9,244	2.8%	96.5%	$ 180.46	$ 175.41	$ (5.05)	-2.80%	$ 148.52	$ (31.94)	-17.70%	$ 45.41	23%
11	2001 - 2500 (kWh)	8,186	2.4%	98.9%	$ 226.89	$ 201.31	$ (25.58)	-11.27%	$ 179.57	$ (47.32)	-20.86%	$ 49.65	22%
12	2501 - 3000 (kWh)	2,435	0.7%	99.7%	$ 292.18	$ 235.85	$ (56.33)	-19.28%	$ 220.97	$ (71.21)	-24.37%	$ 55.30	20%
13	3001 - 3500 (kWh)	720	0.2%	99.9%	$ 360.85	$ 270.38	$ (90.47)	-25.07%	$ 262.38	$ (98.47)	-27.29%	$ 60.94	19%
14	3501 - 4000 (kWh)	219	0.1%	100.0%	$ 429.51	$ 304.92	$ (124.59)	-29.01%	$ 303.78	$ (125.73)	-29.27%	$ 66.58	18%
15	4001 and Above (kWh)	153	0.0%	100.0%	$ 463.85	$ 322.18	$ (141.67)	-30.54%	$ 324.49	$ (139.36)	-30.04%	$ 69.40	18%
16		335,123											

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-3.1.2 **WP H-3.1.2**
Residential (Outside City of Austin)

Bill Impact Tables on an Average Basis for the Residential Customer Class (Outside City of Austin)

		Existing				Cost of Service			Proposed		
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	***Annual***										
2	0 and Below (kWh)	0	0.0%	0.0%	$ 10.00	$ 45.90	$ 35.90	359.00%	$ 25.00	$ 15.00	150.00%
3	1 - 250 (kWh)	42,831	5.9%	5.9%	$ 20.16	$ 54.53	$ 34.37	170.49%	$ 35.36	$ 15.20	75.40%
4	251 - 500 (kWh)	92,277	12.8%	18.7%	$ 40.48	$ 71.80	$ 31.32	77.37%	$ 56.45	$ 15.97	39.45%
5	501 - 750 (kWh)	112,695	15.6%	34.4%	$ 63.17	$ 89.07	$ 25.90	41.00%	$ 78.41	$ 15.24	24.13%
6	751 - 1000 (kWh)	100,457	13.9%	48.3%	$ 88.24	$ 106.34	$ 18.10	20.51%	$ 100.38	$ 12.14	13.76%
7	1001 - 1250 (kWh)	82,329	11.4%	59.7%	$ 116.14	$ 123.61	$ 7.47	6.43%	$ 122.34	$ 6.20	5.34%
8	1251 - 1500 (kWh)	65,140	9.0%	68.8%	$ 146.88	$ 140.87	$ (6.01)	-4.09%	$ 145.18	$ (1.70)	-1.16%
9	1501 - 1750 (kWh)	49,525	6.9%	75.7%	$ 177.61	$ 158.14	$ (19.47)	-10.96%	$ 168.39	$ (9.22)	-5.19%
10	1751 - 2000 (kWh)	37,731	5.2%	80.9%	$ 208.35	$ 175.41	$ (32.94)	-15.81%	$ 191.61	$ (16.74)	-8.03%
11	2001 - 2500 (kWh)	50,921	7.1%	88.0%	$ 254.46	$ 201.31	$ (53.15)	-20.89%	$ 226.43	$ (28.03)	-11.02%
12	2501 - 3000 (kWh)	30,808	4.3%	92.2%	$ 315.93	$ 235.85	$ (80.08)	-25.35%	$ 272.86	$ (43.07)	-13.63%
13	3001 - 3500 (kWh)	19,036	2.6%	94.9%	$ 377.41	$ 270.38	$ (107.03)	-28.36%	$ 319.29	$ (58.12)	-15.40%
14	3501 - 4000 (kWh)	12,195	1.7%	96.6%	$ 438.88	$ 304.92	$ (133.96)	-30.52%	$ 365.71	$ (73.17)	-16.67%
15	4001 and Above (kWh)	24,775	3.4%	100.0%	$ 469.62	$ 322.18	$ (147.44)	-31.40%	$ 388.93	$ (80.69)	-17.18%
16		720,720									

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-3.1.1.1 **WP H-3.1.2.1**
Residential CAP (Outside City of Austin)

Bill Impact Tables on an Average Basis for the Customer Assistance Program Participants (Outside City of Austin)

		Existing				Cost of Service			Proposed				
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %	Total CAP Discount	Total CAP Discount %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	M
1	***Annual***												
2	0 and Below (kWh)	0	0.0%	0.0%	$ -	$ 45.90	$ 45.90	0.00%	$ -	$ -	0.00%	$ 25.00	100%
3	1 - 250 (kWh)	1,117	2.3%	2.3%	$ 9.02	$ 54.53	$ 45.51	504.55%	$ 9.09	$ 0.07	0.78%	$ 26.27	74%
4	251 - 500 (kWh)	4,481	9.1%	11.3%	$ 27.07	$ 71.80	$ 44.73	165.24%	$ 27.60	$ 0.53	1.96%	$ 28.85	51%
5	501 - 750 (kWh)	7,548	15.3%	26.6%	$ 47.26	$ 89.07	$ 41.81	88.47%	$ 46.90	$ (0.36)	-0.76%	$ 31.51	40%
6	751 - 1000 (kWh)	8,560	17.3%	43.9%	$ 69.58	$ 106.34	$ 36.76	52.83%	$ 66.19	$ (3.39)	-4.87%	$ 34.19	34%
7	1001 - 1250 (kWh)	8,073	16.3%	60.3%	$ 94.45	$ 123.61	$ 29.16	30.87%	$ 85.49	$ (8.96)	-9.49%	$ 36.85	30%
8	1251 - 1500 (kWh)	6,698	13.6%	73.8%	$ 121.88	$ 140.87	$ 18.99	15.58%	$ 105.58	$ (16.30)	-13.37%	$ 39.60	27%
9	1501 - 1750 (kWh)	4,738	9.6%	83.4%	$ 149.30	$ 158.14	$ 8.84	5.92%	$ 126.00	$ (23.30)	-15.61%	$ 42.39	25%
10	1751 - 2000 (kWh)	3,019	6.1%	89.5%	$ 176.73	$ 175.41	$ (1.32)	-0.75%	$ 146.42	$ (30.31)	-17.15%	$ 45.19	24%
11	2001 - 2500 (kWh)	3,207	6.5%	96.0%	$ 217.87	$ 201.31	$ (16.56)	-7.60%	$ 177.06	$ (40.81)	-18.73%	$ 49.37	22%
12	2501 - 3000 (kWh)	1,177	2.4%	98.4%	$ 272.72	$ 235.85	$ (36.87)	-13.52%	$ 217.91	$ (54.81)	-20.10%	$ 54.95	20%
13	3001 - 3500 (kWh)	448	0.9%	99.3%	$ 327.57	$ 270.38	$ (57.19)	-17.46%	$ 258.75	$ (68.82)	-21.01%	$ 60.54	19%
14	3501 - 4000 (kWh)	174	0.4%	99.7%	$ 382.42	$ 304.92	$ (77.50)	-20.27%	$ 299.60	$ (82.82)	-21.66%	$ 66.11	18%
15	4001 and Above (kWh)	165	0.3%	100.0%	$ 409.84	$ 322.18	$ (87.66)	-21.39%	$ 320.02	$ (89.82)	-21.92%	$ 68.91	18%
16		49,405											

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.2.1

Work Paper H-3.2.1 **WP H-3.2.1**

Secondary Voltage < 10 kW **Inside City of Austin**

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	5	0	0.00%	0.00%	$ 18.00	$ 27.84	$ 9.84	54.67%	$ 35.00	$ 17.00	94.44%
3	10%	365	5	37,415	11.66%	11.66%	$ 51.96	$ 128.33	$ 76.37	146.98%	$ 62.73	$ 10.77	20.73%
4	20%	730	5	48,324	15.06%	26.72%	$ 85.93	$ 151.66	$ 65.73	76.49%	$ 90.46	$ 4.53	5.27%
5	30%	1,095	5	39,648	12.35%	39.07%	$ 119.89	$ 174.98	$ 55.09	45.95%	$ 118.18	$ (1.71)	-1.43%
6	40%	1,460	5	28,559	8.90%	47.97%	$ 153.85	$ 198.31	$ 44.46	28.90%	$ 145.91	$ (7.94)	-5.16%
7	50%	1,825	5	44,114	13.75%	61.72%	$ 187.82	$ 221.64	$ 33.82	18.01%	$ 173.64	$ (14.18)	-7.55%
8	60%	2,190	5	48,329	15.06%	76.78%	$ 221.78	$ 244.97	$ 23.19	10.46%	$ 201.37	$ (20.41)	-9.20%
9	70%	2,555	5	26,255	8.18%	84.96%	$ 255.74	$ 268.29	$ 12.55	4.91%	$ 229.09	$ (26.65)	-10.42%
10	80%	2,920	5	16,110	5.02%	89.98%	$ 289.71	$ 291.62	$ 1.91	0.66%	$ 256.82	$ (32.89)	-11.35%
11	90%	3,285	5	12,886	4.02%	94.00%	$ 323.67	$ 314.95	$ (8.72)	-2.69%	$ 284.55	$ (39.12)	-12.09%
12	100%	3,650	5	19,268	6.00%	100.00%	$ 357.63	$ 338.27	$ (19.36)	-5.41%	$ 312.28	$ (45.35)	-12.68%
13				320,908									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.2.2

Work Paper H-3.2.2 **WP H-3.2.2**

Secondary Voltage < 10 kW **Outside City of Austin**

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	5	0	0.00%	0.00%	$ 18.00	$ 27.84	$ 9.84	54.67%	$ 35.00	$ 17.00	94.44%
3	10%	365	5	7,270	14.54%	14.54%	$ 51.51	$ 128.33	$ 76.82	149.14%	$ 62.28	$ 10.77	20.91%
4	20%	730	5	8,728	17.45%	31.99%	$ 85.02	$ 151.66	$ 66.64	78.38%	$ 89.55	$ 4.53	5.33%
5	30%	1,095	5	6,594	13.18%	45.17%	$ 118.53	$ 174.98	$ 56.45	47.63%	$ 116.83	$ (1.70)	-1.43%
6	40%	1,460	5	4,342	8.68%	53.86%	$ 152.04	$ 198.31	$ 46.27	30.43%	$ 144.10	$ (7.94)	-5.22%
7	50%	1,825	5	5,020	10.04%	63.89%	$ 185.55	$ 221.64	$ 36.09	19.45%	$ 171.38	$ (14.17)	-7.64%
8	60%	2,190	5	5,475	10.95%	74.84%	$ 219.06	$ 244.97	$ 25.91	11.83%	$ 198.65	$ (20.41)	-9.32%
9	70%	2,555	5	3,821	7.64%	82.48%	$ 252.57	$ 268.29	$ 15.72	6.22%	$ 225.93	$ (26.64)	-10.55%
10	80%	2,920	5	2,945	5.89%	88.37%	$ 286.09	$ 291.62	$ 5.53	1.93%	$ 253.20	$ (32.89)	-11.50%
11	90%	3,285	5	2,478	4.95%	93.32%	$ 319.60	$ 314.95	$ (4.65)	-1.45%	$ 280.48	$ (39.12)	-12.24%
12	100%	3,650	5	3,339	6.68%	100.00%	$ 353.11	$ 338.27	$ (14.84)	-4.20%	$ 307.75	$ (45.36)	-12.85%
13				50,012									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.3.1

Work Paper H-3.3.1 **WP H-3.3.1**

Secondary Voltage ≥ 10 < 300 kW Inside City of Austin

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	50	0	0.00%	0.00%	$ 27.50	$ 35.93	$ 8.43	30.65%	$ 55.00	$ 27.50	100.00%
3	10%	3,650	50	9,967	5.50%	5.50%	$ 838.71	$ 954.22	$ 115.51	13.77%	$ 855.30	$ 16.59	1.98%
4	20%	7,300	50	26,460	14.59%	20.09%	$ 1,047.41	$ 1,074.77	$ 27.36	2.61%	$ 1,037.61	$ (9.80)	-0.94%
5	30%	10,950	50	35,246	19.44%	39.53%	$ 1,256.12	$ 1,195.31	$ (60.81)	-4.84%	$ 1,219.91	$ (36.21)	-2.88%
6	40%	14,600	50	35,163	19.39%	58.93%	$ 1,464.83	$ 1,315.86	$ (148.97)	-10.17%	$ 1,402.21	$ (62.62)	-4.27%
7	50%	18,250	50	30,350	16.74%	75.67%	$ 1,673.54	$ 1,436.41	$ (237.13)	-14.17%	$ 1,584.52	$ (89.02)	-5.32%
8	60%	21,900	50	22,855	12.61%	88.27%	$ 1,882.24	$ 1,556.95	$ (325.29)	-17.28%	$ 1,766.82	$ (115.42)	-6.13%
9	70%	25,550	50	13,205	7.28%	95.56%	$ 2,090.95	$ 1,677.50	$ (413.45)	-19.77%	$ 1,949.12	$ (141.83)	-6.78%
10	80%	29,200	50	5,495	3.03%	98.59%	$ 2,299.66	$ 1,798.05	$ (501.61)	-21.81%	$ 2,131.43	$ (168.23)	-7.32%
11	90%	32,850	50	2,074	1.14%	99.73%	$ 2,508.36	$ 1,918.59	$ (589.77)	-23.51%	$ 2,313.73	$ (194.63)	-7.76%
12	100%	36,500	50	490	0.27%	100.00%	$ 2,717.07	$ 2,039.14	$ (677.93)	-24.95%	$ 2,496.03	$ (221.04)	-8.14%
13				181,305									

Note: Existing bills do not include discounts related to the 20% load factor floor

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.3.2

Work Paper H-3.3.2 **WP H-3.3.2**

Secondary Voltage ≥ 10 < 300 kW Outside City of Austin

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	50	0	0.00%	0.00%	$ 27.50	$ 35.93	$ 8.43	30.65%	$ 55.00	$ 27.50	100.00%
3	10%	3,650	50	2,127	7.09%	7.09%	$ 831.81	$ 954.22	$ 122.41	14.72%	$ 850.78	$ 18.97	2.28%
4	20%	7,300	50	5,743	19.16%	26.25%	$ 1,033.62	$ 1,074.77	$ 41.15	3.98%	$ 1,028.55	$ (5.07)	-0.49%
5	30%	10,950	50	6,720	22.42%	48.67%	$ 1,235.43	$ 1,195.31	$ (40.12)	-3.25%	$ 1,206.33	$ (29.10)	-2.36%
6	40%	14,600	50	5,882	19.62%	68.29%	$ 1,437.23	$ 1,315.86	$ (121.37)	-8.44%	$ 1,384.11	$ (53.12)	-3.70%
7	50%	18,250	50	4,372	14.58%	82.87%	$ 1,639.04	$ 1,436.41	$ (202.63)	-12.36%	$ 1,561.89	$ (77.15)	-4.71%
8	60%	21,900	50	2,615	8.72%	91.59%	$ 1,840.85	$ 1,556.95	$ (283.90)	-15.42%	$ 1,739.66	$ (101.19)	-5.50%
9	70%	25,550	50	1,331	4.44%	96.03%	$ 2,042.66	$ 1,677.50	$ (365.16)	-17.88%	$ 1,917.44	$ (125.22)	-6.13%
10	80%	29,200	50	700	2.33%	98.37%	$ 2,244.47	$ 1,798.05	$ (446.42)	-19.89%	$ 2,095.22	$ (149.25)	-6.65%
11	90%	32,850	50	371	1.24%	99.61%	$ 2,446.28	$ 1,918.59	$ (527.69)	-21.57%	$ 2,272.99	$ (173.29)	-7.08%
12	100%	36,500	50	118	0.39%	100.00%	$ 2,648.09	$ 2,039.14	$ (608.95)	-23.00%	$ 2,450.77	$ (197.32)	-7.45%
13				29,979									

Note: Existing bills do not include discounts related to the 20% load factor floor

Austin Energy
Electric Cost of Service and Rate Design

Work Paper H-3.4.1 **WP H-3.4.1**

Secondary Voltage ≥ 300 kW Inside City of Austin

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	500	0	0.00%	0.00%	$ 71.50	$ 835.32	$ 763.82	1068.28%	$ 275.00	$ 203.50	284.62%
3	10%	36,500	500	58	0.66%	0.66%	$ 9,118.48	$ 11,767.16	$ 2,648.68	29.05%	$ 9,514.89	$ 396.41	4.35%
4	20%	73,000	500	172	1.97%	2.64%	$ 11,035.46	$ 12,971.83	$ 1,936.37	17.55%	$ 11,324.78	$ 289.32	2.62%
5	30%	109,500	500	481	5.51%	8.15%	$ 12,952.44	$ 14,176.49	$ 1,224.05	9.45%	$ 13,134.68	$ 182.24	1.41%
6	40%	146,000	500	1,162	13.32%	21.47%	$ 14,869.42	$ 15,381.15	$ 511.73	3.44%	$ 14,944.57	$ 75.15	0.51%
7	50%	182,500	500	1,447	16.59%	38.06%	$ 16,786.40	$ 16,585.82	$ (200.58)	-1.19%	$ 16,754.46	$ (31.94)	-0.19%
8	60%	219,000	500	1,512	17.33%	55.39%	$ 18,703.38	$ 17,790.48	$ (912.90)	-4.88%	$ 18,564.35	$ (139.03)	-0.74%
9	70%	255,500	500	1,585	18.17%	73.56%	$ 20,620.36	$ 18,995.15	$ (1,625.21)	-7.88%	$ 20,374.24	$ (246.12)	-1.19%
10	80%	292,000	500	1,462	16.76%	90.32%	$ 22,537.34	$ 20,199.81	$ (2,337.53)	-10.37%	$ 22,184.13	$ (353.21)	-1.57%
11	90%	328,500	500	695	7.97%	98.29%	$ 24,454.32	$ 21,404.48	$ (3,049.84)	-12.47%	$ 23,994.03	$ (460.29)	-1.88%
12	100%	365,000	500	149	1.71%	100.00%	$ 26,371.30	$ 22,609.14	$ (3,762.16)	-14.27%	$ 25,803.92	$ (567.38)	-2.15%
13				8,723									

Note: Existing bills do not include discounts related to the 20% load factor floor

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.4.2

Work Paper H-3.4.2 **WP H-3.4.2**

Secondary Voltage ≥ 300 kW Outside City of Austin

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	500	0	0.00%	0.00%	$ 71.50	$ 835.32	$ 763.82	1068.28%	$ 275.00	$ 203.50	284.62%
3	10%	36,500	500	12	1.21%	1.21%	$ 9,053.88	$ 11,767.16	$ 2,713.28	29.97%	$ 9,469.63	$ 415.75	4.59%
4	20%	73,000	500	15	1.51%	2.71%	$ 10,906.25	$ 12,971.83	$ 2,065.58	18.94%	$ 11,234.26	$ 328.01	3.01%
5	30%	109,500	500	115	11.56%	14.27%	$ 12,758.63	$ 14,176.49	$ 1,417.86	11.11%	$ 12,998.90	$ 240.27	1.88%
6	40%	146,000	500	227	22.81%	37.09%	$ 14,611.00	$ 15,381.15	$ 770.15	5.27%	$ 14,763.53	$ 152.53	1.04%
7	50%	182,500	500	156	15.68%	52.76%	$ 16,463.38	$ 16,585.82	$ 122.44	0.74%	$ 16,528.16	$ 64.78	0.39%
8	60%	219,000	500	125	12.56%	65.33%	$ 18,315.75	$ 17,790.48	$ (525.27)	-2.87%	$ 18,292.79	$ (22.96)	-0.13%
9	70%	255,500	500	173	17.39%	82.71%	$ 20,168.13	$ 18,995.15	$ (1,172.98)	-5.82%	$ 20,057.42	$ (110.71)	-0.55%
10	80%	292,000	500	123	12.36%	95.08%	$ 22,020.50	$ 20,199.81	$ (1,820.69)	-8.27%	$ 21,822.05	$ (198.45)	-0.90%
11	90%	328,500	500	38	3.82%	98.89%	$ 23,872.88	$ 21,404.48	$ (2,468.40)	-10.34%	$ 23,586.69	$ (286.19)	-1.20%
12	100%	365,000	500	11	1.11%	100.00%	$ 25,725.25	$ 22,609.14	$ (3,116.11)	-12.11%	$ 25,351.32	$ (373.93)	-1.45%
13				995									

Note: Existing bills do not include discounts related to the 20% load factor floor

Austin Energy **WP H-3.5.1**
Electric Cost of Service and Rate Design

Work Paper H-3.5.1 **WP H-3.5.1**
Primary Voltage < 3 MW **Inside City of Austin**

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	1,000	0	0.00%	0.00%	$ 275.00	$ 822.79	$ 547.79	199.20%	$ 300.00	$ 25.00	9.09%
3	10%	73,000	1,000	19	2.45%	2.45%	$ 17,457.21	$ 19,658.66	$ 2,201.45	12.61%	$ 17,725.74	$ 268.53	1.54%
4	20%	146,000	1,000	16	2.06%	4.51%	$ 19,849.42	$ 22,004.34	$ 2,154.92	10.86%	$ 20,361.49	$ 512.07	2.58%
5	30%	219,000	1,000	25	3.22%	7.73%	$ 22,241.63	$ 24,350.03	$ 2,108.40	9.48%	$ 22,997.23	$ 755.60	3.40%
6	40%	292,000	1,000	74	9.54%	17.27%	$ 24,633.84	$ 26,695.71	$ 2,061.87	8.37%	$ 25,632.97	$ 999.13	4.06%
7	50%	365,000	1,000	122	15.72%	32.99%	$ 27,026.05	$ 29,041.40	$ 2,015.35	7.46%	$ 28,268.72	$ 1,242.67	4.60%
8	60%	438,000	1,000	89	11.47%	44.46%	$ 29,418.26	$ 31,387.09	$ 1,968.83	6.69%	$ 30,904.46	$ 1,486.20	5.05%
9	70%	511,000	1,000	164	21.13%	65.59%	$ 31,810.47	$ 33,732.77	$ 1,922.30	6.04%	$ 33,540.20	$ 1,729.73	5.44%
10	80%	584,000	1,000	169	21.78%	87.37%	$ 34,202.68	$ 36,078.46	$ 1,875.78	5.48%	$ 36,175.95	$ 1,973.27	5.77%
11	90%	657,000	1,000	68	8.76%	96.13%	$ 36,594.89	$ 38,424.15	$ 1,829.26	5.00%	$ 38,811.69	$ 2,216.80	6.06%
12	100%	730,000	1,000	30	3.87%	100.00%	$ 38,987.10	$ 40,769.83	$ 1,782.73	4.57%	$ 41,447.43	$ 2,460.33	6.31%
13				776									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.5.2

Work Paper H-3.5.2 **WP H-3.5.2**

Primary Voltage < 3 MW **Outside City of Austin**

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	1,000	0	0.00%	0.00%	$ 275.00	$ 822.79	$ 547.79	199.20%	$ 300.00	$ 25.00	9.09%
3	10%	73,000	1,000	0	0.00%	0.00%	$ 17,367.42	$ 19,658.66	$ 2,291.24	13.19%	$ 17,636.68	$ 269.26	1.55%
4	20%	146,000	1,000	2	1.80%	1.80%	$ 19,669.84	$ 22,004.34	$ 2,334.50	11.87%	$ 20,183.37	$ 513.53	2.61%
5	30%	219,000	1,000	10	9.01%	10.81%	$ 21,972.26	$ 24,350.03	$ 2,377.77	10.82%	$ 22,730.05	$ 757.79	3.45%
6	40%	292,000	1,000	10	9.01%	19.82%	$ 24,274.68	$ 26,695.71	$ 2,421.03	9.97%	$ 25,276.73	$ 1,002.05	4.13%
7	50%	365,000	1,000	21	18.92%	38.74%	$ 26,577.10	$ 29,041.40	$ 2,464.30	9.27%	$ 27,823.42	$ 1,246.32	4.69%
8	60%	438,000	1,000	35	31.53%	70.27%	$ 28,879.52	$ 31,387.09	$ 2,507.57	8.68%	$ 30,370.10	$ 1,490.58	5.16%
9	70%	511,000	1,000	19	17.12%	87.39%	$ 31,181.94	$ 33,732.77	$ 2,550.83	8.18%	$ 32,916.78	$ 1,734.84	5.56%
10	80%	584,000	1,000	7	6.31%	93.69%	$ 33,484.36	$ 36,078.46	$ 2,594.10	7.75%	$ 35,463.47	$ 1,979.11	5.91%
11	90%	657,000	1,000	4	3.60%	97.30%	$ 35,786.78	$ 38,424.15	$ 2,637.37	7.37%	$ 38,010.15	$ 2,223.37	6.21%
12	100%	730,000	1,000	3	2.70%	100.00%	$ 38,089.20	$ 40,769.83	$ 2,680.63	7.04%	$ 40,556.83	$ 2,467.63	6.48%
13				111									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.6.1

Work Paper H-3.6.1 **WP H-3.6.1**

Primary Voltage ≥ 3 < 20 MW **Inside City of Austin**

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	5,000	0	0.00%	0.00%	$ 2,200.00	$ 6,363.29	$ 4,163.29	189.24%	$ 2,500.00	$ 300.00	13.64%
3	10%	365,000	5,000	3	1.01%	1.01%	$ 98,957.40	$ 105,477.23	$ 6,519.83	6.59%	$ 101,431.57	$ 2,474.17	2.50%
4	20%	730,000	5,000	4	1.35%	2.36%	$ 110,914.80	$ 117,228.05	$ 6,313.25	5.69%	$ 113,913.13	$ 2,998.33	2.70%
5	30%	1,095,000	5,000	3	1.01%	3.37%	$ 122,872.20	$ 128,978.87	$ 6,106.67	4.97%	$ 126,394.70	$ 3,522.50	2.87%
6	40%	1,460,000	5,000	8	2.69%	6.06%	$ 134,829.60	$ 140,729.69	$ 5,900.09	4.38%	$ 138,876.27	$ 4,046.67	3.00%
7	50%	1,825,000	5,000	7	2.36%	8.42%	$ 146,787.00	$ 152,480.51	$ 5,693.51	3.88%	$ 151,357.84	$ 4,570.84	3.11%
8	60%	2,190,000	5,000	9	3.03%	11.45%	$ 158,744.40	$ 164,231.33	$ 5,486.93	3.46%	$ 163,839.40	$ 5,095.00	3.21%
9	70%	2,555,000	5,000	17	5.72%	17.17%	$ 170,701.80	$ 175,982.15	$ 5,280.35	3.09%	$ 176,320.97	$ 5,619.17	3.29%
10	80%	2,920,000	5,000	67	22.56%	39.73%	$ 182,659.20	$ 187,732.97	$ 5,073.77	2.78%	$ 188,802.54	$ 6,143.34	3.36%
11	90%	3,285,000	5,000	92	30.98%	70.71%	$ 194,616.60	$ 199,483.79	$ 4,867.19	2.50%	$ 201,284.10	$ 6,667.50	3.43%
12	100%	3,650,000	5,000	87	29.29%	100.00%	$ 206,574.00	$ 211,234.61	$ 4,660.61	2.26%	$ 213,765.67	$ 7,191.67	3.48%
13				297									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.6.2

Work Paper H-3.6.2 **WP H-3.6.2**

Primary Voltage ≥ 3 < 20 MW **Outside City of Austin**

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	5,000	0	0.00%	0.00%	$ 2,200.00	$ 6,363.29	$ 4,163.29	189.24%	$ 2,500.00	$ 300.00	13.64%
3	10%	365,000	5,000	0	0.00%	0.00%	$ 98,508.45	$ 105,477.23	$ 6,968.78	7.07%	$ 100,986.27	$ 2,477.82	2.52%
4	20%	730,000	5,000	0	0.00%	0.00%	$ 110,016.90	$ 117,228.05	$ 7,211.15	6.55%	$ 113,022.53	$ 3,005.63	2.73%
5	30%	1,095,000	5,000	0	0.00%	0.00%	$ 121,525.35	$ 128,978.87	$ 7,453.52	6.13%	$ 125,058.80	$ 3,533.45	2.91%
6	40%	1,460,000	5,000	0	0.00%	0.00%	$ 133,033.80	$ 140,729.69	$ 7,695.89	5.78%	$ 137,095.07	$ 4,061.27	3.05%
7	50%	1,825,000	5,000	0	0.00%	0.00%	$ 144,542.25	$ 152,480.51	$ 7,938.26	5.49%	$ 149,131.34	$ 4,589.09	3.17%
8	60%	2,190,000	5,000	6	25.00%	25.00%	$ 156,050.70	$ 164,231.33	$ 8,180.63	5.24%	$ 161,167.60	$ 5,116.90	3.28%
9	70%	2,555,000	5,000	6	25.00%	50.00%	$ 167,559.15	$ 175,982.15	$ 8,423.00	5.03%	$ 173,203.87	$ 5,644.72	3.37%
10	80%	2,920,000	5,000	0	0.00%	50.00%	$ 179,067.60	$ 187,732.97	$ 8,665.37	4.84%	$ 185,240.14	$ 6,172.54	3.45%
11	90%	3,285,000	5,000	8	33.33%	83.33%	$ 190,576.05	$ 199,483.79	$ 8,907.74	4.67%	$ 197,276.40	$ 6,700.35	3.52%
12	100%	3,650,000	5,000	4	16.67%	100.00%	$ 202,084.50	$ 211,234.61	$ 9,150.11	4.53%	$ 209,312.67	$ 7,228.17	3.58%
13				24									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.8.1

Work Paper H-3.8.1 **WP H-3.8.1**

Primary Voltage ≥ 20 MW @ 85% aLF **Inside City of Austin**

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	60,000	0	0.00%	0.00%	$ 11,000.00	$ 33,149.33	$ 22,149.33	201.36%	$ 20,000.00	$ 9,000.00	81.82%
3	10%	4,380,000	60,000	0	0.00%	0.00%	$ 1,216,062.20	$ 1,347,954.91	$ 131,892.71	10.85%	$ 1,323,764.81	$ 107,702.61	8.86%
4	20%	8,760,000	60,000	0	0.00%	0.00%	$ 1,341,724.40	$ 1,474,519.72	$ 132,795.32	9.90%	$ 1,450,329.61	$ 108,605.21	8.09%
5	30%	13,140,000	60,000	0	0.00%	0.00%	$ 1,467,386.60	$ 1,601,084.52	$ 133,697.92	9.11%	$ 1,576,894.42	$ 109,507.82	7.46%
6	40%	17,520,000	60,000	0	0.00%	0.00%	$ 1,593,048.80	$ 1,727,649.33	$ 134,600.53	8.45%	$ 1,703,459.22	$ 110,410.42	6.93%
7	50%	21,900,000	60,000	0	0.00%	0.00%	$ 1,718,711.00	$ 1,854,214.13	$ 135,503.13	7.88%	$ 1,830,024.03	$ 111,313.03	6.48%
8	60%	26,280,000	60,000	0	0.00%	0.00%	$ 1,844,373.20	$ 1,980,778.94	$ 136,405.74	7.40%	$ 1,956,588.83	$ 112,215.63	6.08%
9	70%	30,660,000	60,000	2	5.56%	5.56%	$ 1,970,035.40	$ 2,107,343.74	$ 137,308.34	6.97%	$ 2,083,153.64	$ 113,118.24	5.74%
10	80%	35,040,000	60,000	1	2.78%	8.33%	$ 2,095,697.60	$ 2,233,908.55	$ 138,210.95	6.59%	$ 2,209,718.44	$ 114,020.84	5.44%
11	90%	39,420,000	60,000	3	8.33%	16.67%	$ 2,221,359.80	$ 2,360,473.36	$ 139,113.56	6.26%	$ 2,336,283.25	$ 114,923.45	5.17%
12	100%	43,800,000	60,000	30	83.33%	100.00%	$ 2,347,022.00	$ 2,487,038.16	$ 140,016.16	5.97%	$ 2,462,848.06	$ 115,826.06	4.94%
13				36									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.8.2

Work Paper H-3.8.2 **WP H-3.8.2**

Primary Voltage ≥ 20 MW @ 85% aLF **Outside City of Austin**

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	60,000	0	#DIV/0!	#DIV/0!	$ 11,000.00	$ 33,149.33	$ 22,149.33	201.36%	$ 20,000.00	$ 9,000.00	81.82%
3	10%	4,380,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,216,062.20	$ 1,347,954.91	$ 131,892.71	10.85%	$ 1,323,764.81	$ 107,702.61	8.86%
4	20%	8,760,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,341,724.40	$ 1,474,519.72	$ 132,795.32	9.90%	$ 1,450,329.61	$ 108,605.21	8.09%
5	30%	13,140,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,467,386.60	$ 1,601,084.52	$ 133,697.92	9.11%	$ 1,576,894.42	$ 109,507.82	7.46%
6	40%	17,520,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,593,048.80	$ 1,727,649.33	$ 134,600.53	8.45%	$ 1,703,459.22	$ 110,410.42	6.93%
7	50%	21,900,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,718,711.00	$ 1,854,214.13	$ 135,503.13	7.88%	$ 1,830,024.03	$ 111,313.03	6.48%
8	60%	26,280,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,844,373.20	$ 1,980,778.94	$ 136,405.74	7.40%	$ 1,956,588.83	$ 112,215.63	6.08%
9	70%	30,660,000	60,000	0	#DIV/0!	#DIV/0!	$ 1,970,035.40	$ 2,107,343.74	$ 137,308.34	6.97%	$ 2,083,153.64	$ 113,118.24	5.74%
10	80%	35,040,000	60,000	0	#DIV/0!	#DIV/0!	$ 2,095,697.60	$ 2,233,908.55	$ 138,210.95	6.59%	$ 2,209,718.44	$ 114,020.84	5.44%
11	90%	39,420,000	60,000	0	#DIV/0!	#DIV/0!	$ 2,221,359.80	$ 2,360,473.36	$ 139,113.56	6.26%	$ 2,336,283.25	$ 114,923.45	5.17%
12	100%	43,800,000	60,000	0	#DIV/0!	#DIV/0!	$ 2,347,022.00	$ 2,487,038.16	$ 140,016.16	5.97%	$ 2,462,848.06	$ 115,826.06	4.94%
13				0									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.10.1

Work Paper H-3.10.1 **WP H-3.10.1**

Transmission **Inside City of Austin**

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	1,500	0	0.00%	0.00%	$ 2,750.00	$ 6,592.51	$ 3,842.51	139.73%	$ 3,500.00	$ 750.00	27.27%
3	10%	109,500	1,500	0	0.00%	0.00%	$ 29,657.89	$ 19,985.14	$ (9,672.75)	-32.61%	$ 32,007.10	$ 2,349.21	7.92%
4	20%	219,000	1,500	0	0.00%	0.00%	$ 33,690.77	$ 23,381.11	$ (10,309.66)	-30.60%	$ 36,139.20	$ 2,448.43	7.27%
5	30%	328,500	1,500	0	0.00%	0.00%	$ 37,723.66	$ 26,777.08	$ (10,946.58)	-29.02%	$ 40,271.30	$ 2,547.64	6.75%
6	40%	438,000	1,500	0	0.00%	0.00%	$ 41,756.54	$ 30,173.05	$ (11,583.49)	-27.74%	$ 44,403.40	$ 2,646.86	6.34%
7	50%	547,500	1,500	0	0.00%	0.00%	$ 45,789.43	$ 33,569.02	$ (12,220.41)	-26.69%	$ 48,535.50	$ 2,746.07	6.00%
8	60%	657,000	1,500	1	8.33%	8.33%	$ 49,822.31	$ 36,964.99	$ (12,857.32)	-25.81%	$ 52,667.60	$ 2,845.29	5.71%
9	70%	766,500	1,500	1	8.33%	16.67%	$ 53,855.20	$ 40,360.96	$ (13,494.24)	-25.06%	$ 56,799.70	$ 2,944.50	5.47%
10	80%	876,000	1,500	4	33.33%	50.00%	$ 57,888.08	$ 43,756.93	$ (14,131.15)	-24.41%	$ 60,931.80	$ 3,043.72	5.26%
11	90%	985,500	1,500	5	41.67%	91.67%	$ 61,920.97	$ 47,152.90	$ (14,768.07)	-23.85%	$ 65,063.90	$ 3,142.93	5.08%
12	100%	1,095,000	1,500	1	8.33%	100.00%	$ 65,953.85	$ 50,548.87	$ (15,404.98)	-23.36%	$ 69,196.00	$ 3,242.15	4.92%
13				12									

Austin Energy **WP H-3.10.2**
Electric Cost of Service and Rate Design

Work Paper H-3.10.2 **WP H-3.10.2**
Transmission **Outside City of Austin**

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Outside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	1,500	0	0.00%	0.00%	$ 2,750.00	$ 6,592.51	$ 3,842.51	139.73%	$ 3,500.00	$ 750.00	27.27%
3	10%	109,500	1,500	0	0.00%	0.00%	$ 29,526.49	$ 19,985.14	$ (9,541.35)	-32.31%	$ 31,875.70	$ 2,349.21	7.96%
4	20%	219,000	1,500	0	0.00%	0.00%	$ 33,427.97	$ 23,381.11	$ (10,046.86)	-30.06%	$ 35,876.40	$ 2,448.43	7.32%
5	30%	328,500	1,500	0	0.00%	0.00%	$ 37,329.46	$ 26,777.08	$ (10,552.38)	-28.27%	$ 39,877.10	$ 2,547.64	6.82%
6	40%	438,000	1,500	0	0.00%	0.00%	$ 41,230.94	$ 30,173.05	$ (11,057.89)	-26.82%	$ 43,877.80	$ 2,646.86	6.42%
7	50%	547,500	1,500	0	0.00%	0.00%	$ 45,132.43	$ 33,569.02	$ (11,563.41)	-25.62%	$ 47,878.50	$ 2,746.07	6.08%
8	60%	657,000	1,500	0	0.00%	0.00%	$ 49,033.91	$ 36,964.99	$ (12,068.92)	-24.61%	$ 51,879.20	$ 2,845.29	5.80%
9	70%	766,500	1,500	2	16.67%	16.67%	$ 52,935.40	$ 40,360.96	$ (12,574.44)	-23.75%	$ 55,879.90	$ 2,944.50	5.56%
10	80%	876,000	1,500	4	33.33%	50.00%	$ 56,836.88	$ 43,756.93	$ (13,079.95)	-23.01%	$ 59,880.60	$ 3,043.72	5.36%
11	90%	985,500	1,500	3	25.00%	75.00%	$ 60,738.37	$ 47,152.90	$ (13,585.47)	-22.37%	$ 63,881.30	$ 3,142.93	5.17%
12	100%	1,095,000	1,500	3	25.00%	100.00%	$ 64,639.85	$ 50,548.87	$ (14,090.98)	-21.80%	$ 67,882.00	$ 3,242.15	5.02%
13				12									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.11.1

Work Paper H-3.11.1 **WP H-3.11.1**

Transmission Voltage ≥ 20 MW @ 85% aLF **Inside City of Austin**

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Inside City of Austin)

							Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***												
2	0%	0	30,000	0	0.00%	0.00%	$ 21,120.00	$ 6,592.51	$ (14,527.49)	-68.79%	$ 20,000.00	$ (1,120.00)	-5.30%
3	10%	2,190,000	30,000	0	0.00%	0.00%	$ 515,162.70	$ 473,739.03	$ (41,423.67)	-8.04%	$ 501,294.00	$ (13,868.70)	-2.69%
4	20%	4,380,000	30,000	0	0.00%	0.00%	$ 577,205.40	$ 536,233.04	$ (40,972.36)	-7.10%	$ 563,788.01	$ (13,417.39)	-2.32%
5	30%	6,570,000	30,000	0	0.00%	0.00%	$ 639,248.10	$ 598,727.04	$ (40,521.06)	-6.34%	$ 626,282.01	$ (12,966.09)	-2.03%
6	40%	8,760,000	30,000	0	0.00%	0.00%	$ 701,290.80	$ 661,221.04	$ (40,069.76)	-5.71%	$ 688,776.01	$ (12,514.79)	-1.78%
7	50%	10,950,000	30,000	0	0.00%	0.00%	$ 763,333.50	$ 723,715.04	$ (39,618.46)	-5.19%	$ 751,270.01	$ (12,063.49)	-1.58%
8	60%	13,140,000	30,000	0	0.00%	0.00%	$ 825,376.20	$ 786,209.05	$ (39,167.15)	-4.75%	$ 813,764.02	$ (11,612.18)	-1.41%
9	70%	15,330,000	30,000	0	0.00%	0.00%	$ 887,418.90	$ 848,703.05	$ (38,715.85)	-4.36%	$ 876,258.02	$ (11,160.88)	-1.26%
10	80%	17,520,000	30,000	1	8.33%	8.33%	$ 949,461.60	$ 911,197.05	$ (38,264.55)	-4.03%	$ 938,752.02	$ (10,709.58)	-1.13%
11	90%	19,710,000	30,000	3	25.00%	33.33%	$ 1,011,504.30	$ 973,691.05	$ (37,813.25)	-3.74%	$ 1,001,246.03	$ (10,258.27)	-1.01%
12	100%	21,900,000	30,000	8	66.67%	100.00%	$ 1,073,547.00	$ 1,036,185.06	$ (37,361.94)	-3.48%	$ 1,063,740.03	$ (9,806.97)	-0.91%
13				12									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.11.2

Work Paper H-3.11.2 **WP H-3.11.2**

Transmission Voltage ≥ 20 MW @ 85% aLF **Outside City of Austin**

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Outside City of Austin)

						Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, $	Change, %	Avg. Bill Amount	Change, $	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	***Annual***											
2	0%	0	30,000	0		$ 21,120.00	$ 6,592.51	$ (14,527.49)	-68.79%	$ 20,000.00	$ (1,120.00)	-5.30%
3	10%	2,190,000	30,000	0		$ 515,162.70	$ 473,739.03	$ (41,423.67)	-8.04%	$ 501,294.00	$ (13,868.70)	-2.69%
4	20%	4,380,000	30,000	0		$ 577,205.40	$ 536,233.04	$ (40,972.36)	-7.10%	$ 563,788.01	$ (13,417.39)	-2.32%
5	30%	6,570,000	30,000	0		$ 639,248.10	$ 598,727.04	$ (40,521.06)	-6.34%	$ 626,282.01	$ (12,966.09)	-2.03%
6	40%	8,760,000	30,000	0		$ 701,290.80	$ 661,221.04	$ (40,069.76)	-5.71%	$ 688,776.01	$ (12,514.79)	-1.78%
7	50%	10,950,000	30,000	0		$ 763,333.50	$ 723,715.04	$ (39,618.46)	-5.19%	$ 751,270.01	$ (12,063.49)	-1.58%
8	60%	13,140,000	30,000	0		$ 825,376.20	$ 786,209.05	$ (39,167.15)	-4.75%	$ 813,764.02	$ (11,612.18)	-1.41%
9	70%	15,330,000	30,000	0		$ 887,418.90	$ 848,703.05	$ (38,715.85)	-4.36%	$ 876,258.02	$ (11,160.88)	-1.26%
10	80%	17,520,000	30,000	0		$ 949,461.60	$ 911,197.05	$ (38,264.55)	-4.03%	$ 938,752.02	$ (10,709.58)	-1.13%
11	90%	19,710,000	30,000	0		$ 1,011,504.30	$ 973,691.05	$ (37,813.25)	-3.74%	$ 1,001,246.03	$ (10,258.27)	-1.01%
12	100%	21,900,000	30,000	0		$ 1,073,547.00	$ 1,036,185.06	$ (37,361.94)	-3.48%	$ 1,063,740.03	$ (9,806.97)	-0.91%
13				0								

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-4
Chart of Average Cost per kWh (Overview)

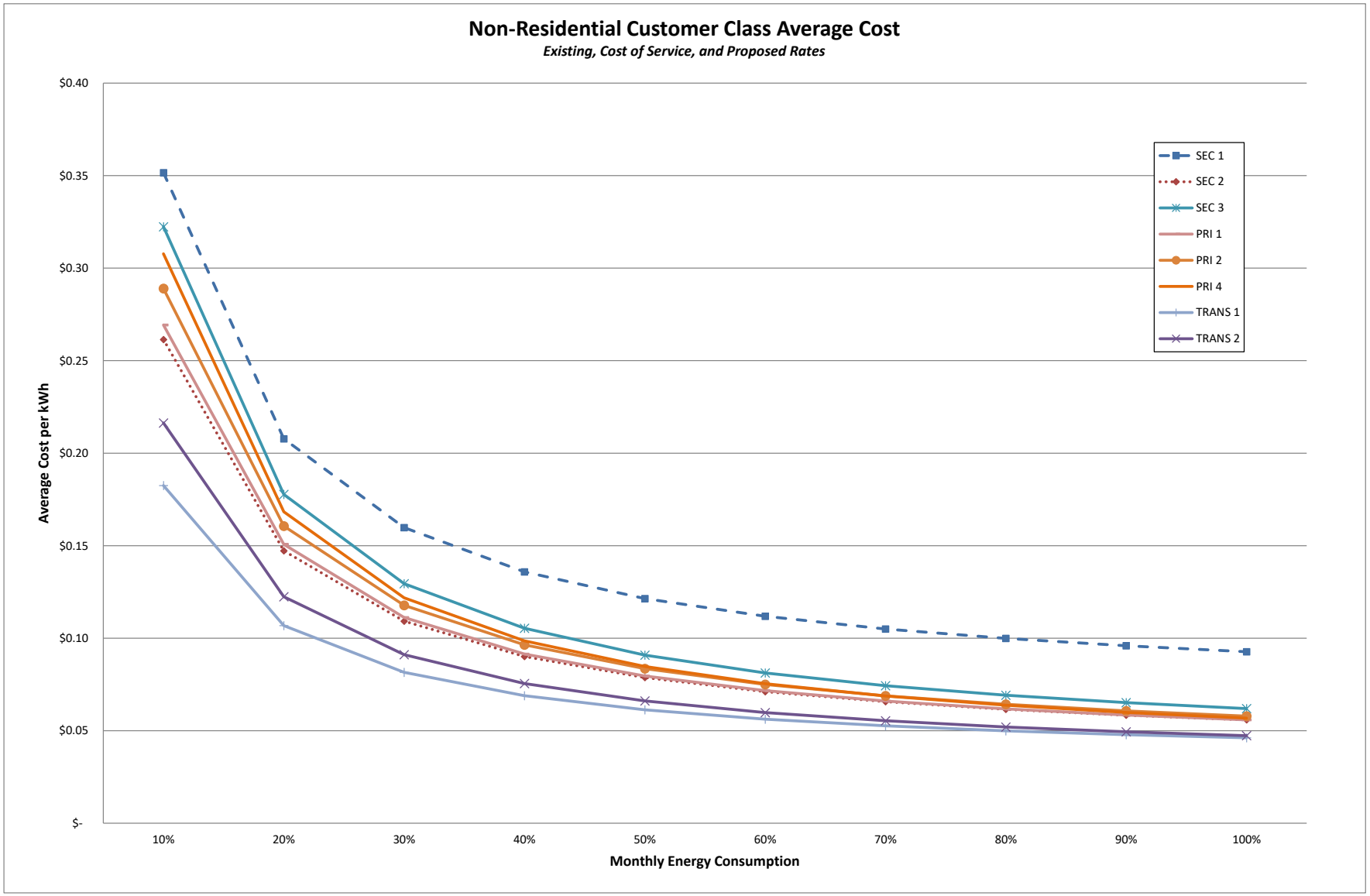
Cost of Service

	SEC 1	SEC 2	SEC 3	PRI 1	PRI 2	PRI 4	TRANS 1	TRANS 2
10%	$ 0.35159	$ 0.26143	$ 0.32239	$ 0.26930	$ 0.28898	$ 0.30775	$ 0.18251	$ 0.21632
20%	$ 0.20775	$ 0.14723	$ 0.17770	$ 0.15071	$ 0.16059	$ 0.16832	$ 0.10676	$ 0.12243
30%	$ 0.15980	$ 0.10916	$ 0.12947	$ 0.11119	$ 0.11779	$ 0.12185	$ 0.08151	$ 0.09113
40%	$ 0.13583	$ 0.09013	$ 0.10535	$ 0.09142	$ 0.09639	$ 0.09861	$ 0.06889	$ 0.07548
50%	$ 0.12145	$ 0.07871	$ 0.09088	$ 0.07957	$ 0.08355	$ 0.08467	$ 0.06131	$ 0.06609
60%	$ 0.11186	$ 0.07109	$ 0.08124	$ 0.07166	$ 0.07499	$ 0.07537	$ 0.05626	$ 0.05983
70%	$ 0.10501	$ 0.06566	$ 0.07435	$ 0.06601	$ 0.06888	$ 0.06873	$ 0.05266	$ 0.05536
80%	$ 0.09987	$ 0.06158	$ 0.06918	$ 0.06178	$ 0.06429	$ 0.06375	$ 0.04995	$ 0.05201
90%	$ 0.09588	$ 0.05840	$ 0.06516	$ 0.05848	$ 0.06073	$ 0.05988	$ 0.04785	$ 0.04940
100%	$ 0.09268	$ 0.05587	$ 0.06194	$ 0.05585	$ 0.05787	$ 0.05678	$ 0.04616	$ 0.04731
Existing								
10%	$ 0.14236	$ 0.22978	$ 0.24982	$ 0.23914	$ 0.27112	$ 0.27764	$ 0.27085	$ 0.23523
20%	$ 0.11771	$ 0.14348	$ 0.15117	$ 0.13595	$ 0.15194	$ 0.15316	$ 0.15384	$ 0.13178
30%	$ 0.10949	$ 0.11471	$ 0.11829	$ 0.10156	$ 0.11221	$ 0.11167	$ 0.11484	$ 0.09730
40%	$ 0.10538	$ 0.10033	$ 0.10185	$ 0.08436	$ 0.09235	$ 0.09093	$ 0.09533	$ 0.08006
50%	$ 0.10292	$ 0.09170	$ 0.09198	$ 0.07404	$ 0.08043	$ 0.07848	$ 0.08363	$ 0.06971
60%	$ 0.10127	$ 0.08595	$ 0.08540	$ 0.06716	$ 0.07249	$ 0.07018	$ 0.07583	$ 0.06281
70%	$ 0.10009	$ 0.08184	$ 0.08071	$ 0.06225	$ 0.06681	$ 0.06425	$ 0.07026	$ 0.05789
80%	$ 0.09922	$ 0.07876	$ 0.07718	$ 0.05857	$ 0.06255	$ 0.05981	$ 0.06608	$ 0.05419
90%	$ 0.09853	$ 0.07636	$ 0.07444	$ 0.05570	$ 0.05924	$ 0.05635	$ 0.06283	$ 0.05132
100%	$ 0.09798	$ 0.07444	$ 0.07225	$ 0.05341	$ 0.05660	$ 0.05358	$ 0.06023	$ 0.04902
COS								
10%	$ 0.35159	$ 0.26143	$ 0.32239	$ 0.26930	$ 0.28898	$ 0.30775	$ 0.18251	$ 0.21632
20%	$ 0.20775	$ 0.14723	$ 0.17770	$ 0.15071	$ 0.16059	$ 0.16832	$ 0.10676	$ 0.12243
30%	$ 0.15980	$ 0.10916	$ 0.12947	$ 0.11119	$ 0.11779	$ 0.12185	$ 0.08151	$ 0.09113
40%	$ 0.13583	$ 0.09013	$ 0.10535	$ 0.09142	$ 0.09639	$ 0.09861	$ 0.06889	$ 0.07548
50%	$ 0.12145	$ 0.07871	$ 0.09088	$ 0.07957	$ 0.08355	$ 0.08467	$ 0.06131	$ 0.06609
60%	$ 0.11186	$ 0.07109	$ 0.08124	$ 0.07166	$ 0.07499	$ 0.07537	$ 0.05626	$ 0.05983
70%	$ 0.10501	$ 0.06566	$ 0.07435	$ 0.06601	$ 0.06888	$ 0.06873	$ 0.05266	$ 0.05536
80%	$ 0.09987	$ 0.06158	$ 0.06918	$ 0.06178	$ 0.06429	$ 0.06375	$ 0.04995	$ 0.05201
90%	$ 0.09588	$ 0.05840	$ 0.06516	$ 0.05848	$ 0.06073	$ 0.05988	$ 0.04785	$ 0.04940
100%	$ 0.09268	$ 0.05587	$ 0.06194	$ 0.05585	$ 0.05787	$ 0.05678	$ 0.04616	$ 0.04731
Proposed								
10%	$ 0.17186	$ 0.23433	$ 0.26068	$ 0.24282	$ 0.27789	$ 0.30223	$ 0.29230	$ 0.22890
20%	$ 0.12392	$ 0.14214	$ 0.15513	$ 0.13946	$ 0.15605	$ 0.16556	$ 0.16502	$ 0.12872
30%	$ 0.10793	$ 0.11141	$ 0.11995	$ 0.10501	$ 0.11543	$ 0.12001	$ 0.12259	$ 0.09532
40%	$ 0.09994	$ 0.09604	$ 0.10236	$ 0.08778	$ 0.09512	$ 0.09723	$ 0.10138	$ 0.07863
50%	$ 0.09515	$ 0.08682	$ 0.09181	$ 0.07745	$ 0.08294	$ 0.08356	$ 0.08865	$ 0.06861
60%	$ 0.09195	$ 0.08068	$ 0.08477	$ 0.07056	$ 0.07481	$ 0.07445	$ 0.08016	$ 0.06193
70%	$ 0.08966	$ 0.07629	$ 0.07974	$ 0.06564	$ 0.06901	$ 0.06794	$ 0.07410	$ 0.05716
80%	$ 0.08795	$ 0.07299	$ 0.07597	$ 0.06195	$ 0.06466	$ 0.06306	$ 0.06956	$ 0.05358
90%	$ 0.08662	$ 0.07043	$ 0.07304	$ 0.05907	$ 0.06127	$ 0.05927	$ 0.06602	$ 0.05080
100%	$ 0.08556	$ 0.06838	$ 0.07070	$ 0.05678	$ 0.05857	$ 0.05623	$ 0.06319	$ 0.04857

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-4

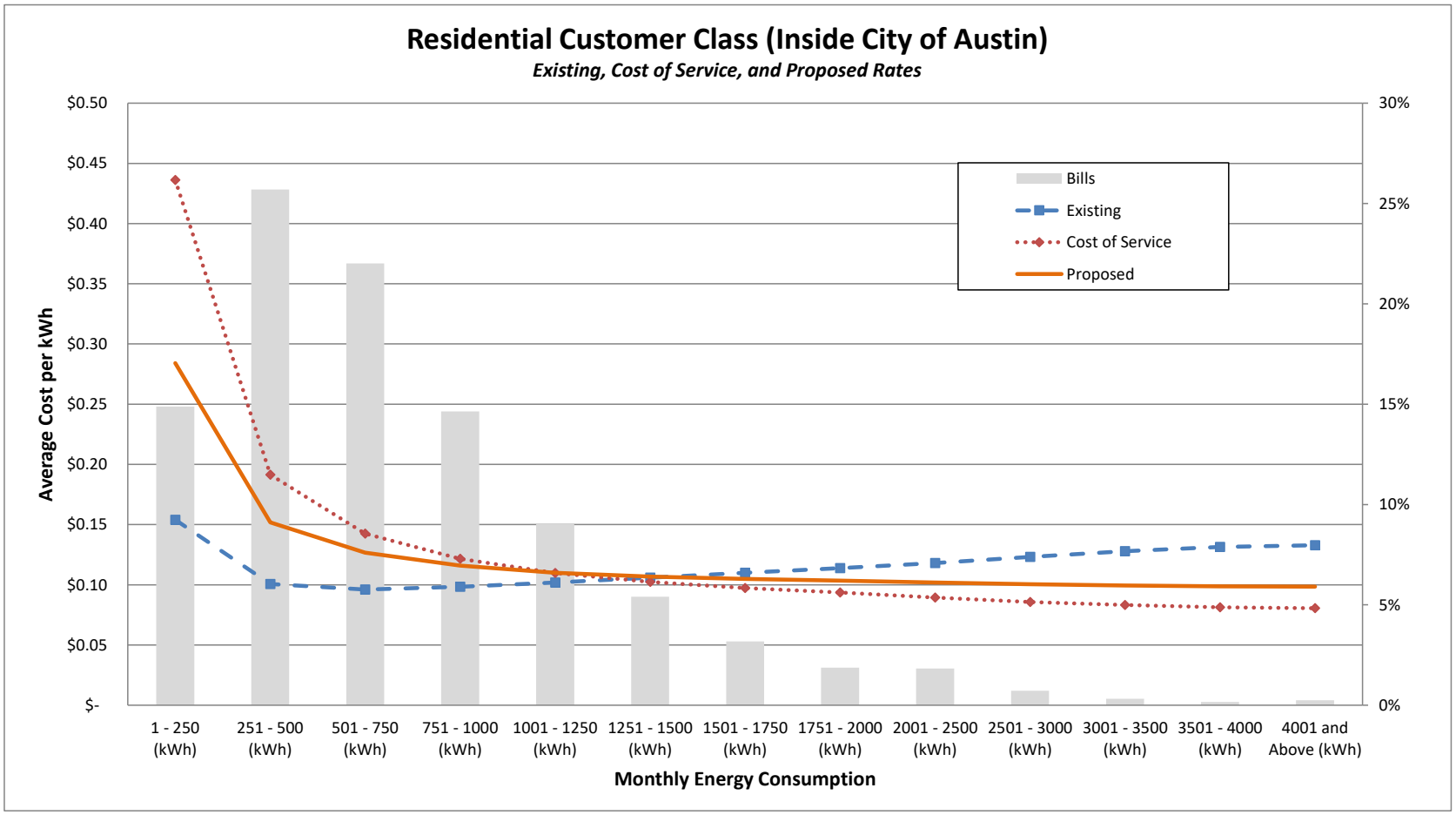
Schedule H-4



Austin Energy
Electric Cost of Service and Rate Design

WP H-4.1.1

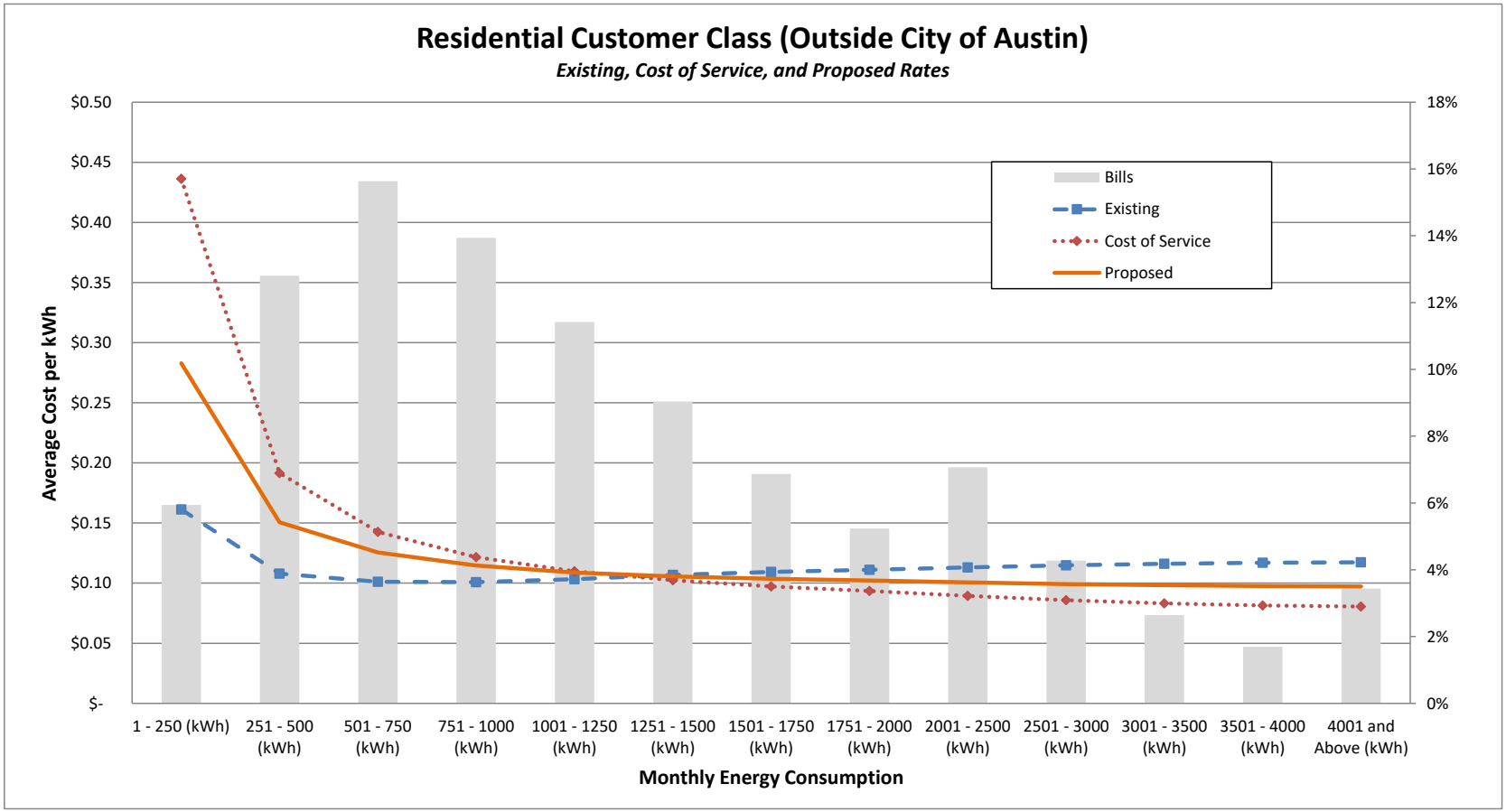
Work Paper H-4.1.1 **WP H-4.1.1**
Residential **Inside City of Austin**



Austin Energy
Electric Cost of Service and Rate Design

WP H-4.1.2

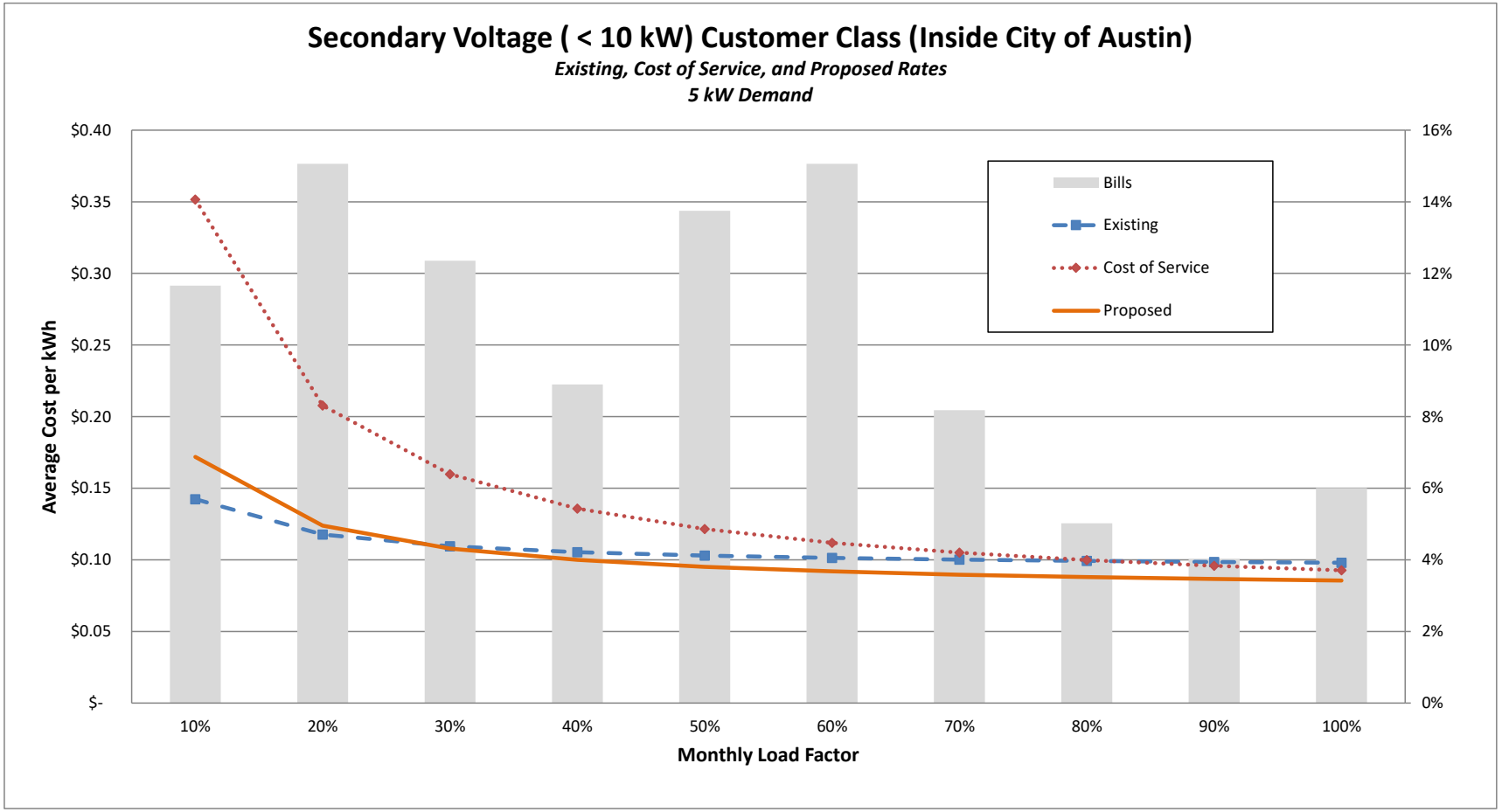
Work Paper H-4.1.2 **WP H-4.1.2**
Residential **Outside City of Austin**



Austin Energy
Electric Cost of Service and Rate Design

WP H-4.2.1

Work Paper H-4.2.1 WP H-4.2.1
Secondary Voltage < 10 kW **Inside City of Austin**

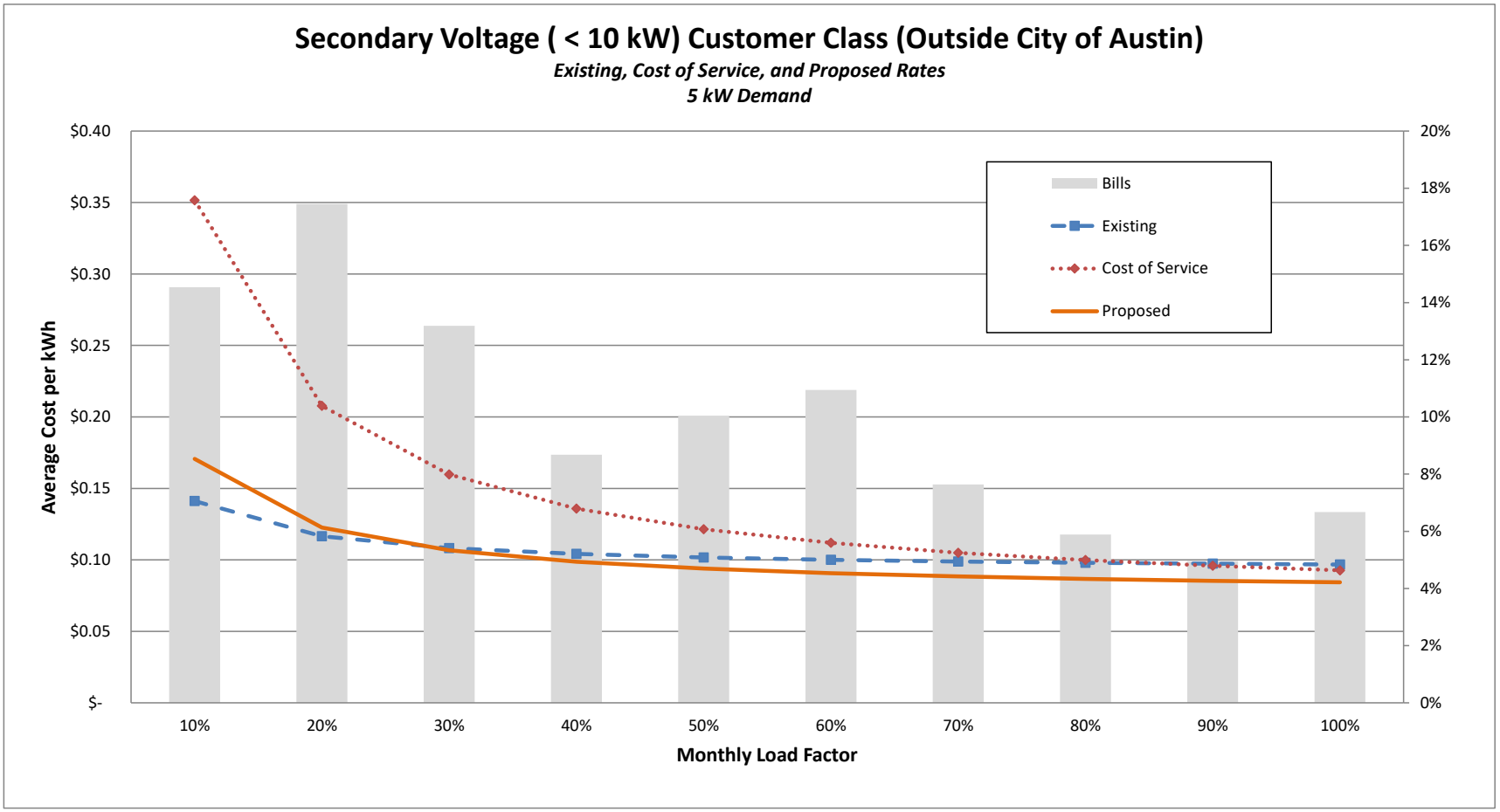


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.2.2

Work Paper H-4.2.2
Secondary Voltage < 10 kW **Outside City of Austin**

WP H-4.2.2

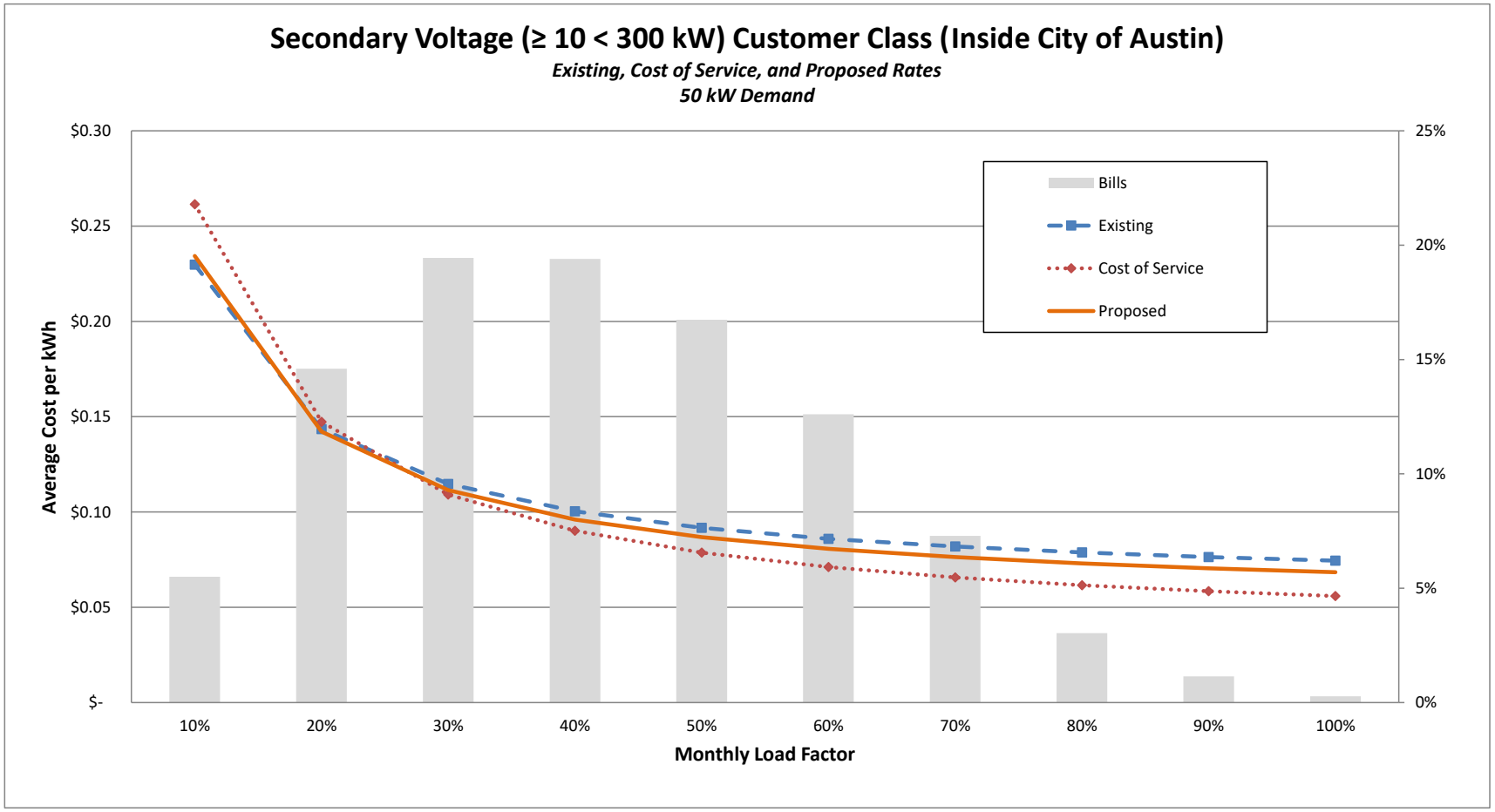


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.3.1

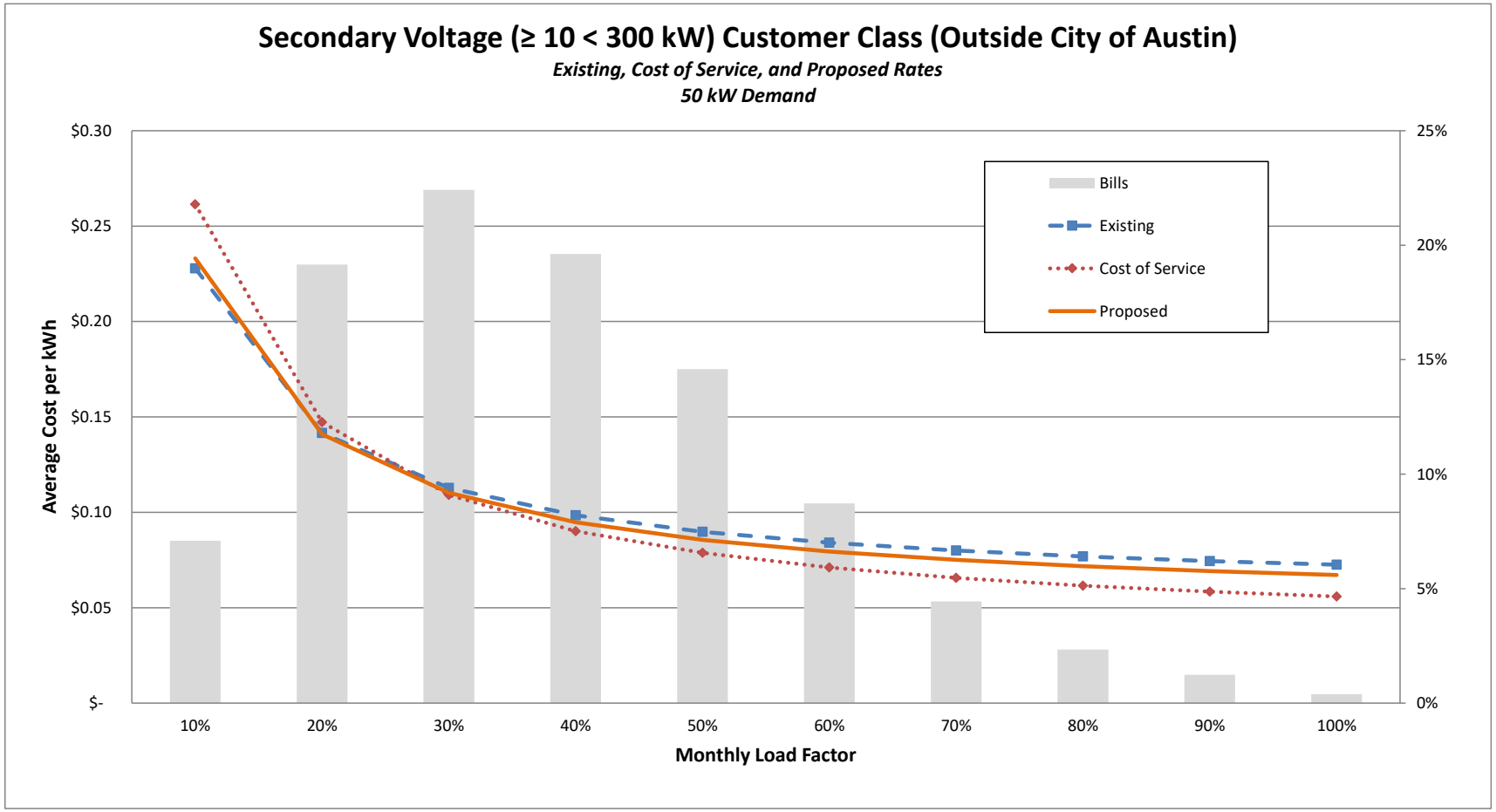
Work Paper H-4.3.1 WP H-4.3.1

Secondary Voltage ≥ 10 < 300 kW **Inside City of Austin**



Work Paper H-4.3.2 **WP H-4.3.2**

Secondary Voltage ≥ 10 < 300 kW **Outside City of Austin**

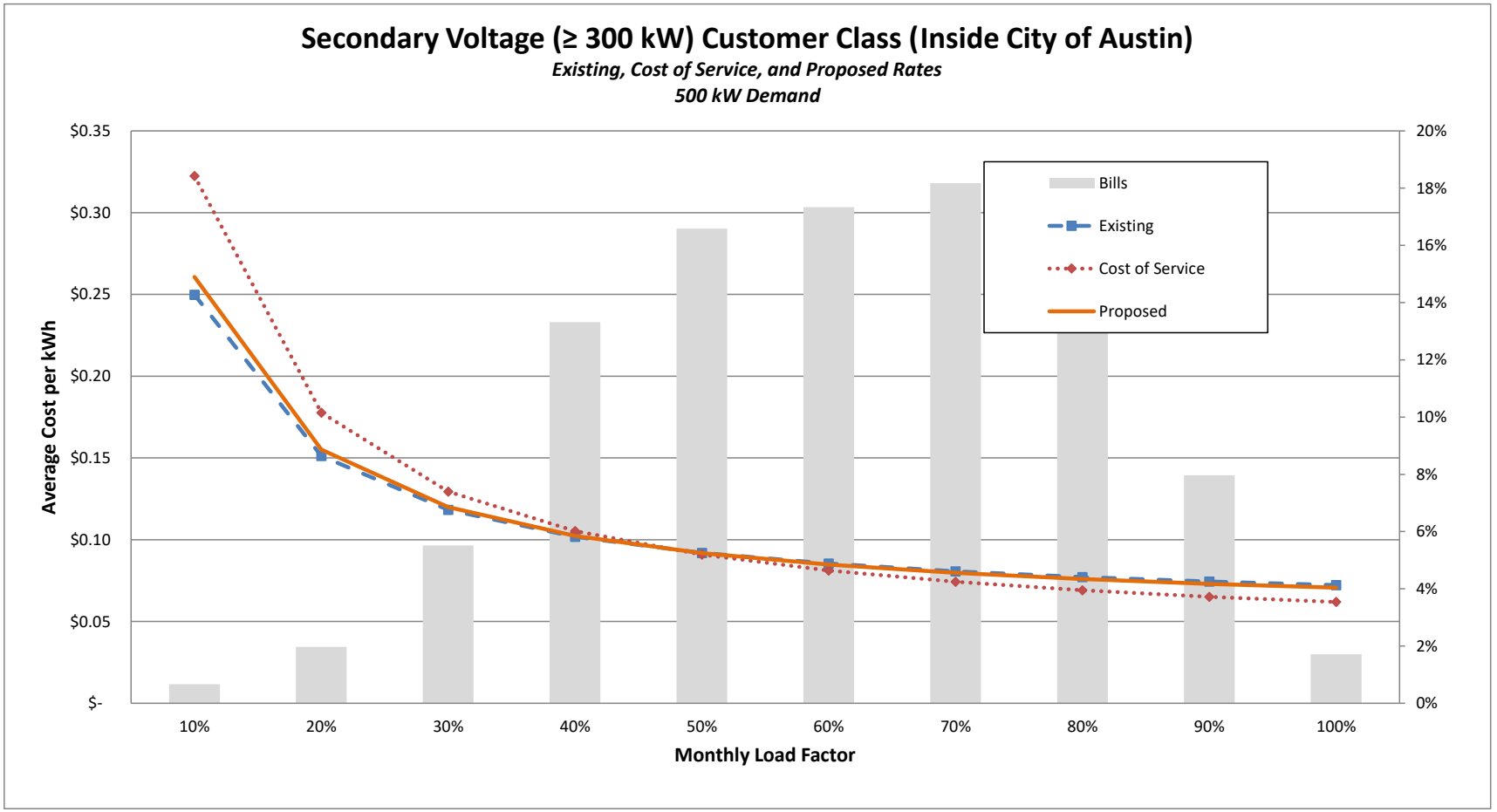


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.4.1

Work Paper H-4.4.1
Secondary Voltage ≥ 300 kW Inside City of Austin

WP H-4.4.1

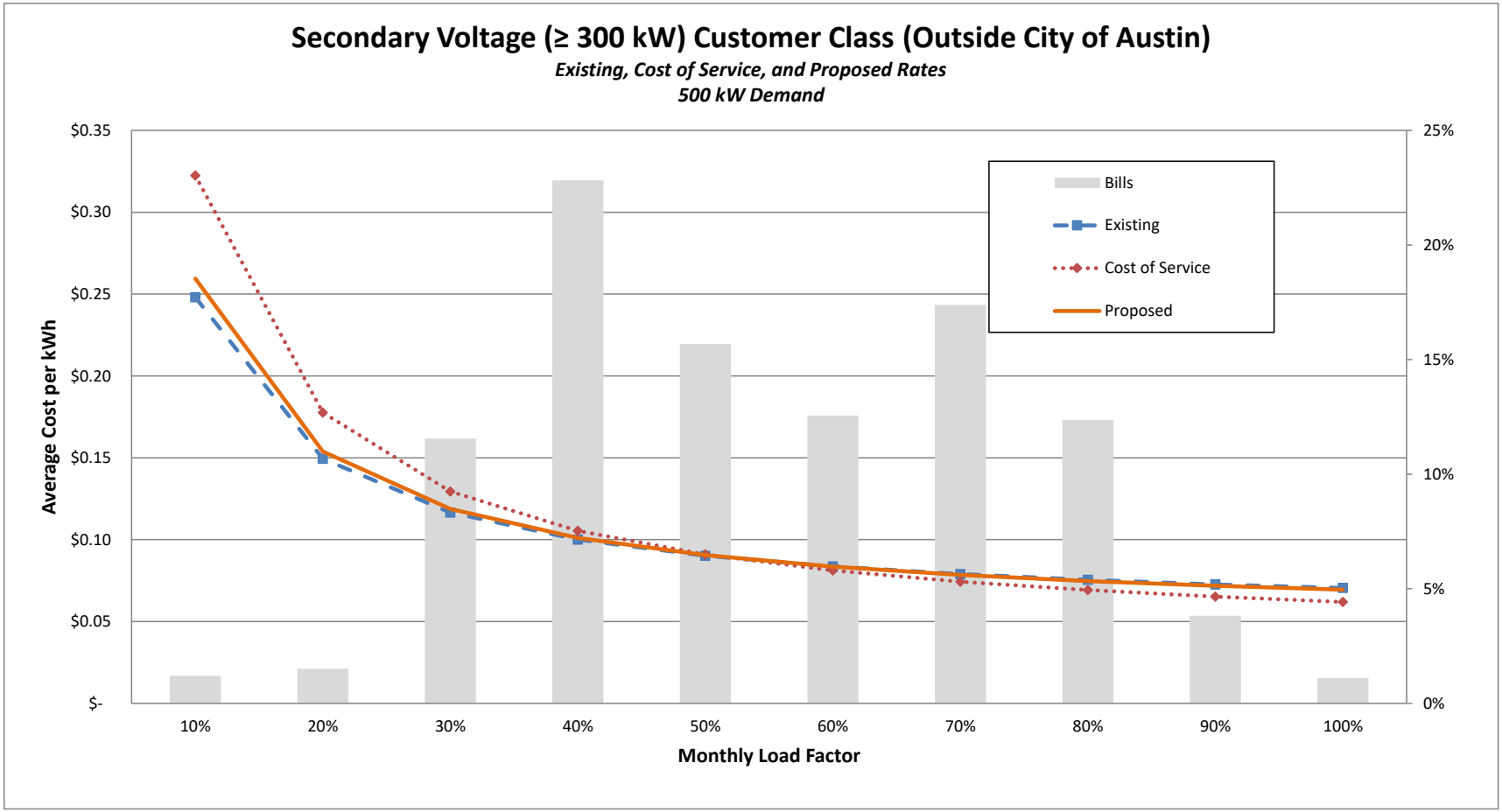


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.4.2

Work Paper H-4.4.2 **WP H-4.4.2**

Secondary Voltage ≥ 300 kW **Outside City of Austin**

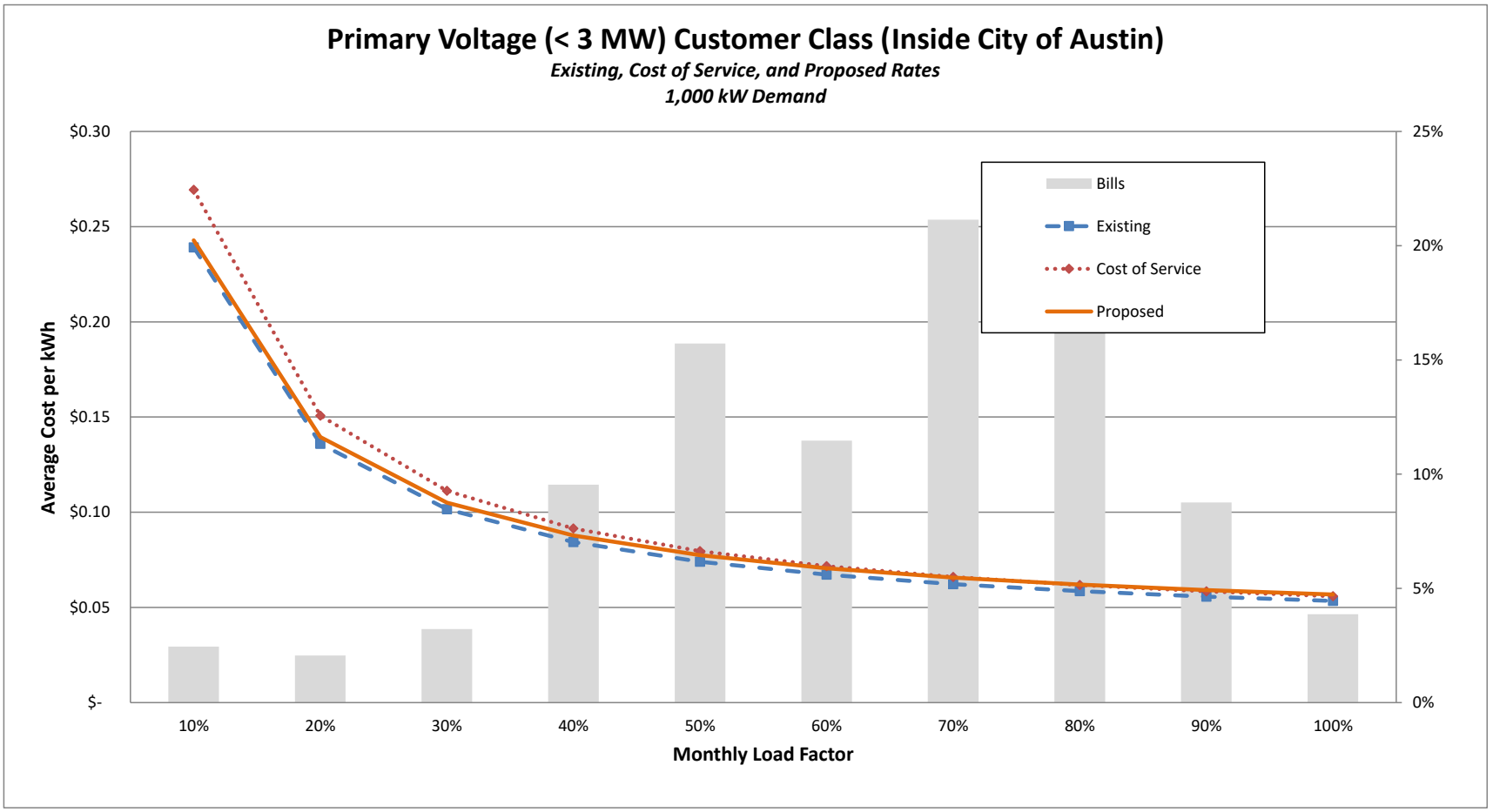


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.5.1

Work Paper H-4.5.1
Primary Voltage < 3 MW Inside City of Austin

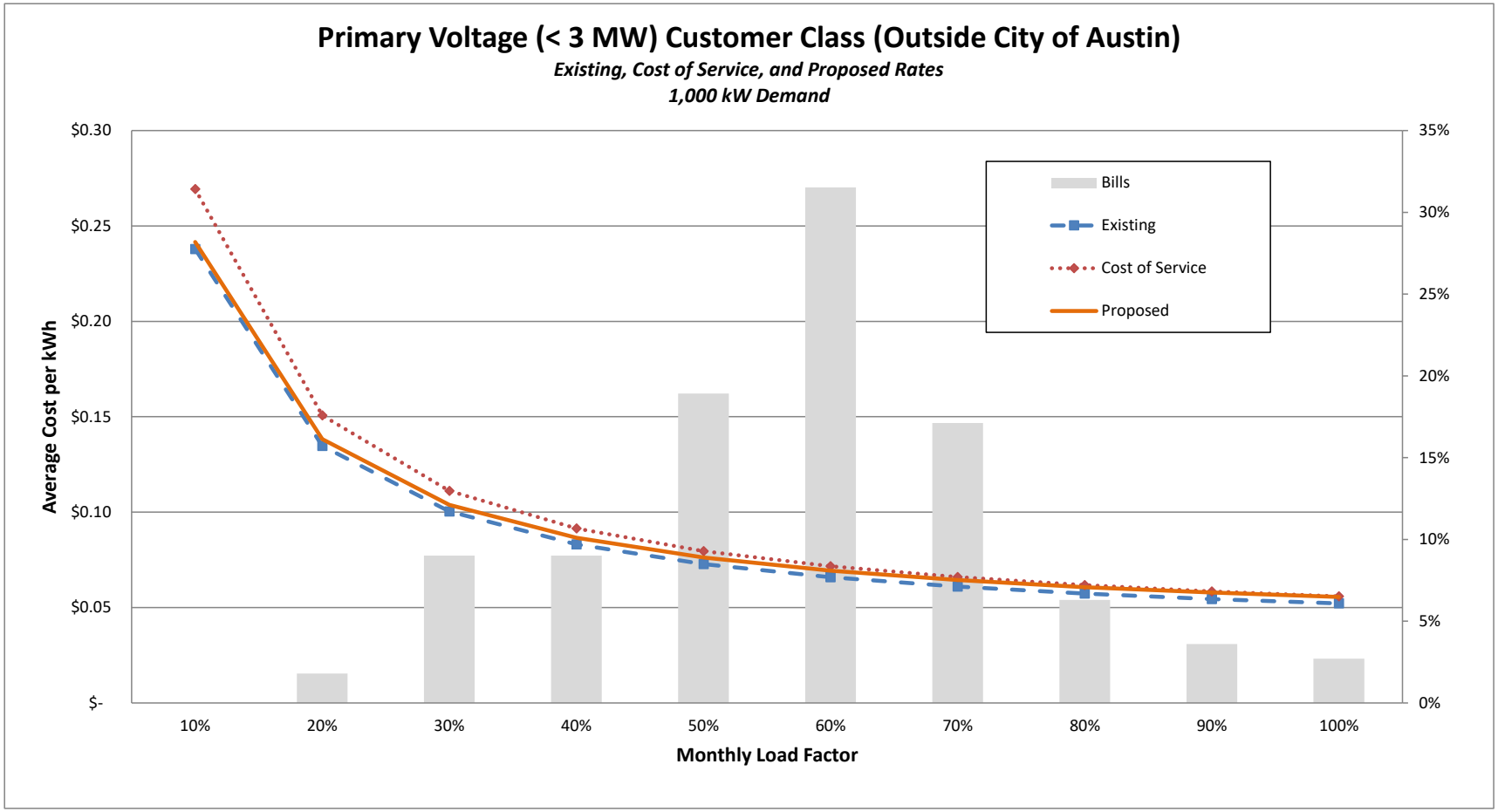
WP H-4.5.1



Austin Energy
Electric Cost of Service and Rate Design

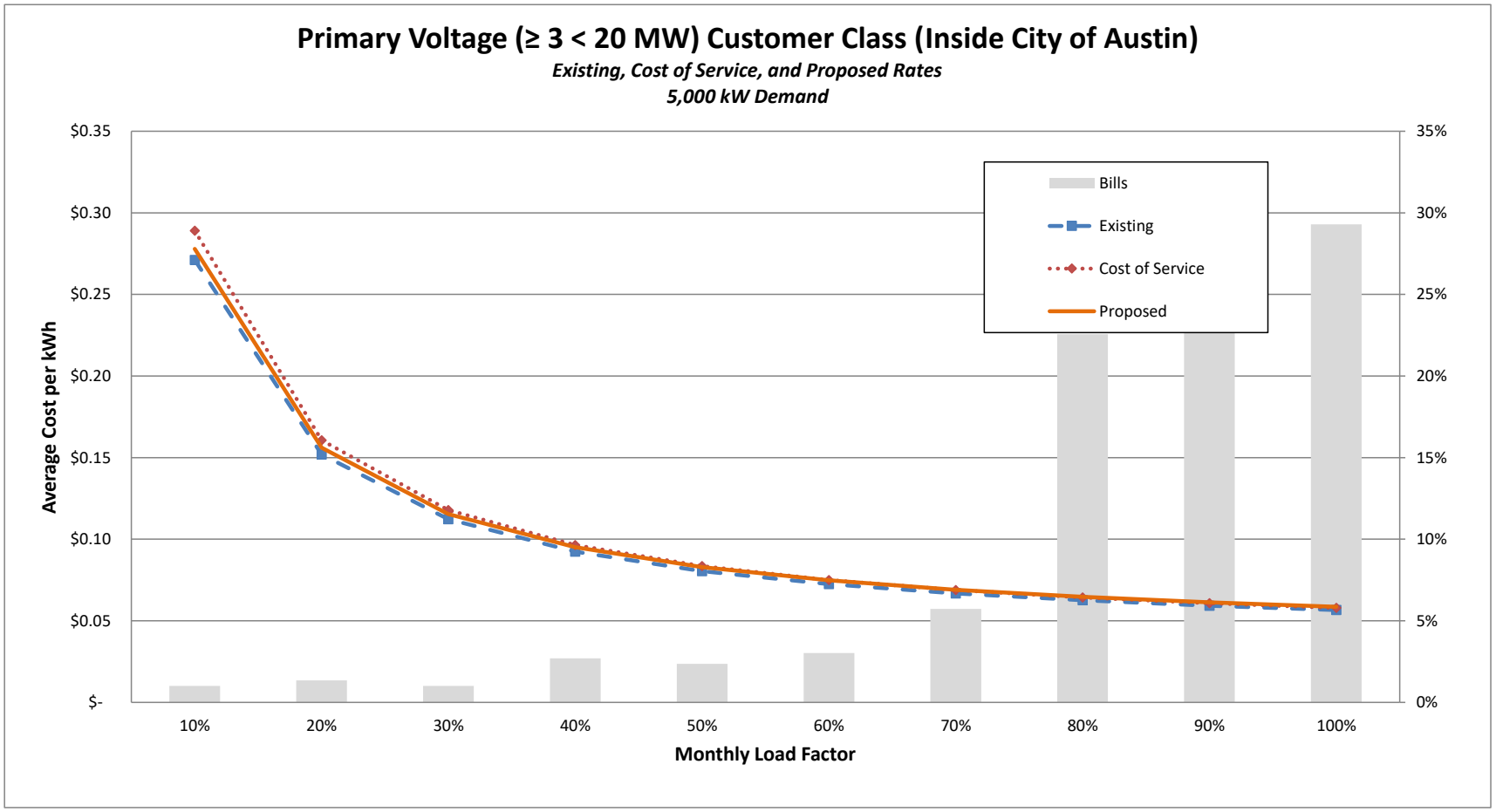
WP H-4.5.2

Work Paper H-4.5.2 **WP H-4.5.2**
Primary Voltage < 3 MW **Outside City of Austin**



Austin Energy
Electric Cost of Service and Rate Design

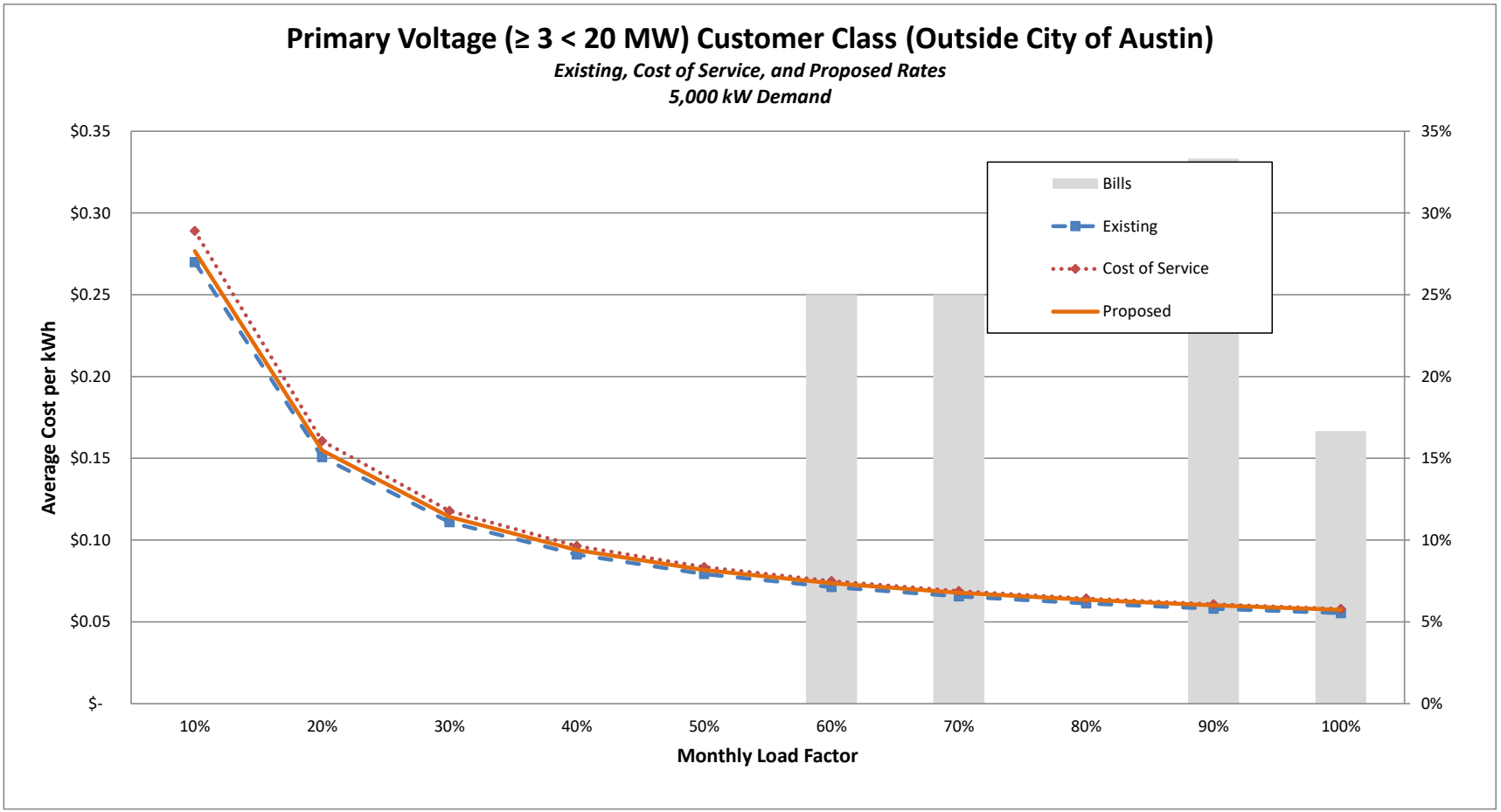
Work Paper H-4.6.1 **WP H-4.6.1**
Primary Voltage ≥ 3 < 20 MW **Inside City of Austin**



Austin Energy
Electric Cost of Service and Rate Design

WP H-4.6.2

Work Paper H-4.6.2 **WP H-4.6.2**
Primary Voltage ≥ 3 < 20 MW **Outside City of Austin**

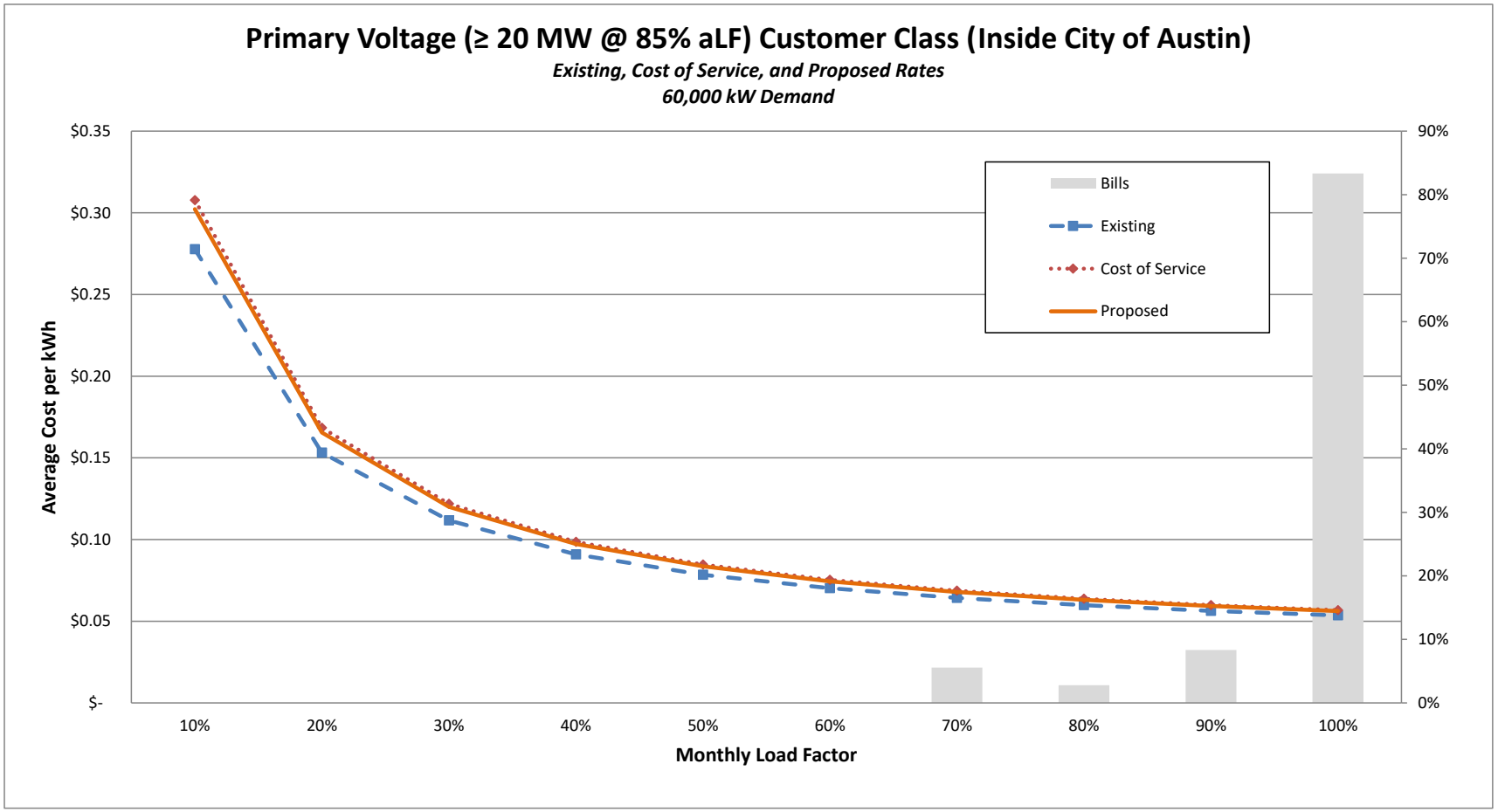


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.8.1

Work Paper H-4.8.1 **WP H-4.8.1**

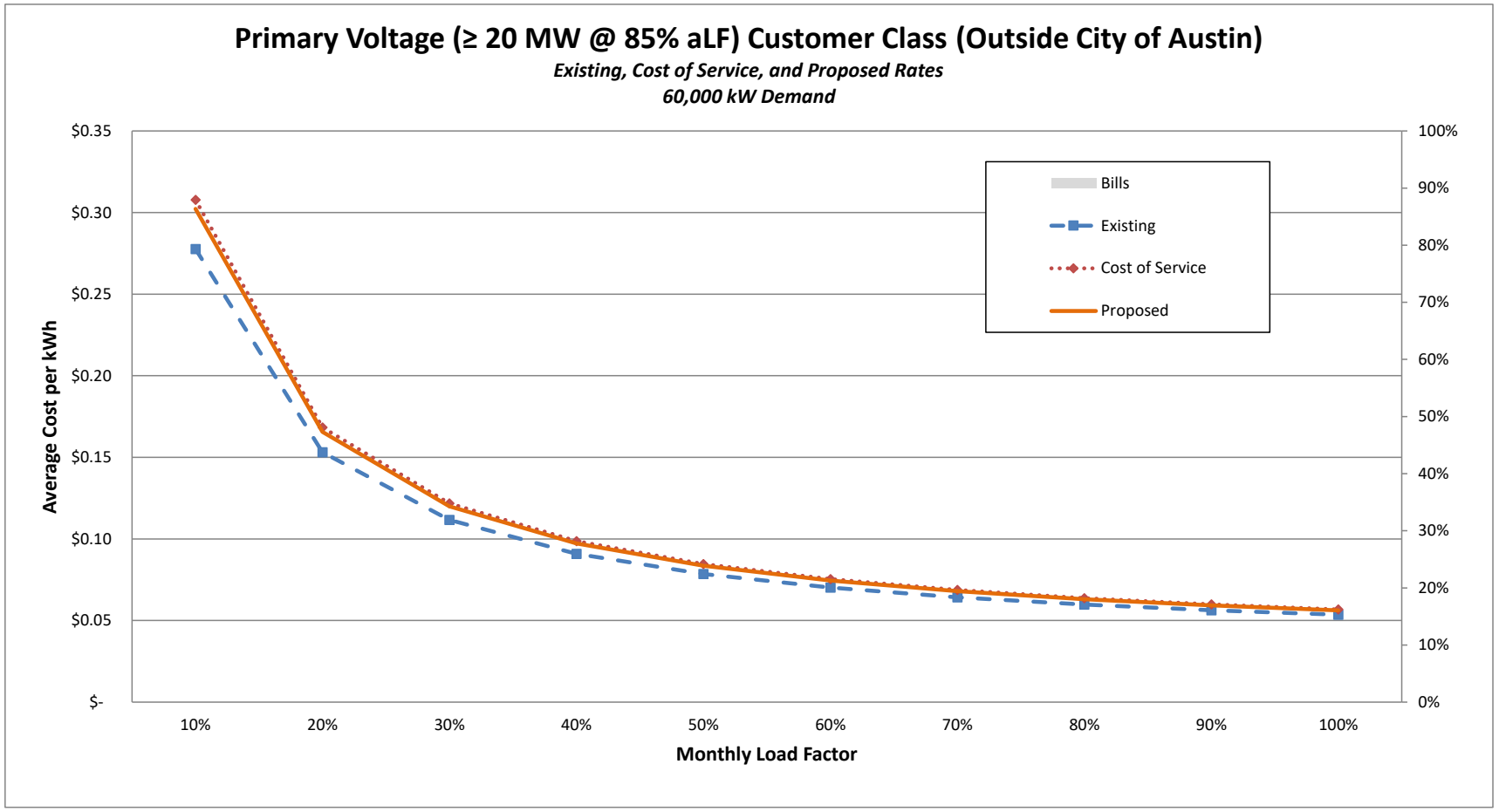
Primary Voltage ≥ 20 MW @ 85% aLF Inside City of Austin



Austin Energy
Electric Cost of Service and Rate Design

WP H-4.8.2

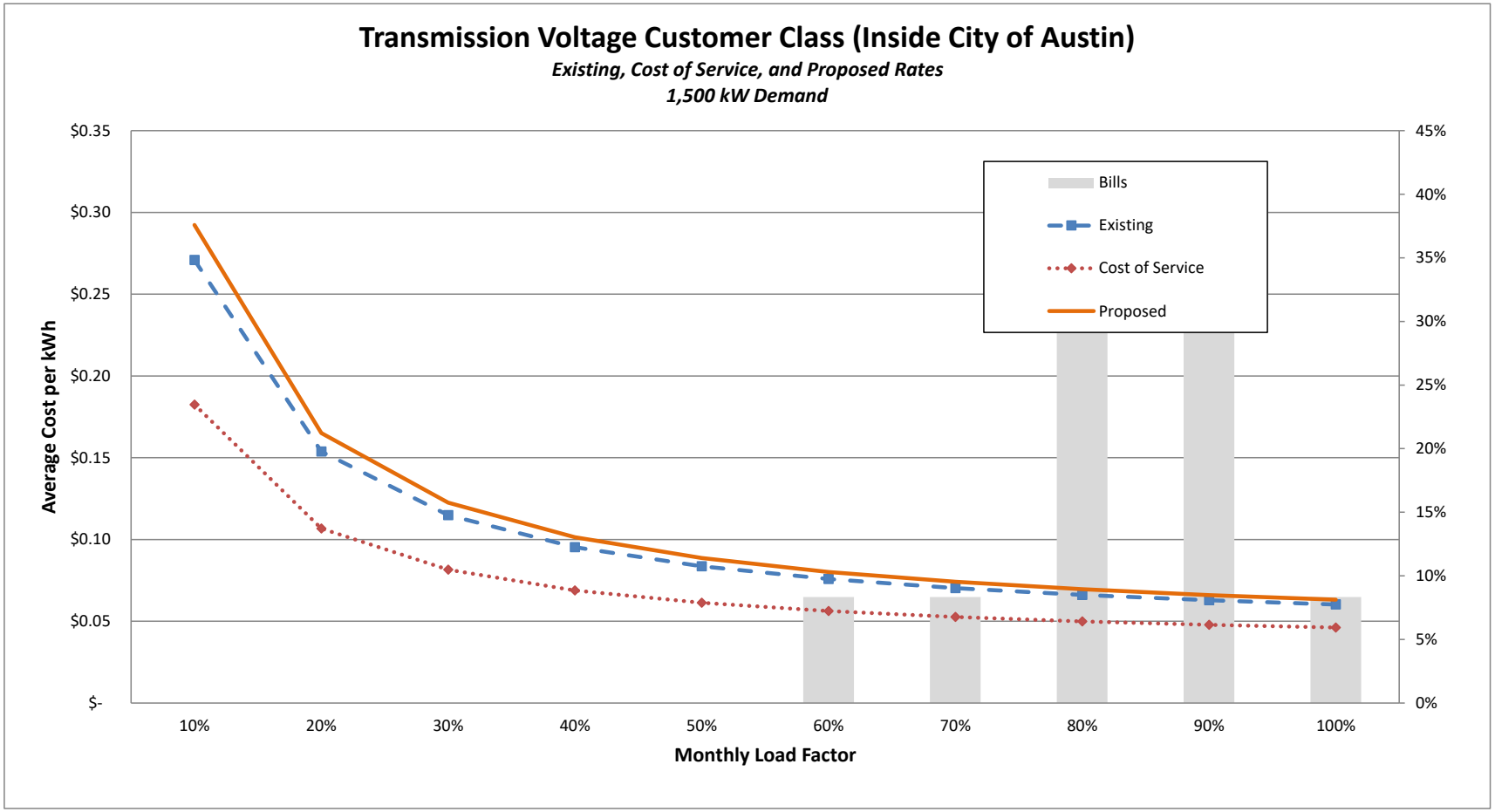
Work Paper H-4.8.2 **WP H-4.8.2**
Primary Voltage ≥ 20 MW @ 85% aLF Outside City of Austin



Austin Energy
Electric Cost of Service and Rate Design

WP H-4.10.1

Work Paper H-4.10.1 **WP H-4.10.1**
Transmission **Inside City of Austin**

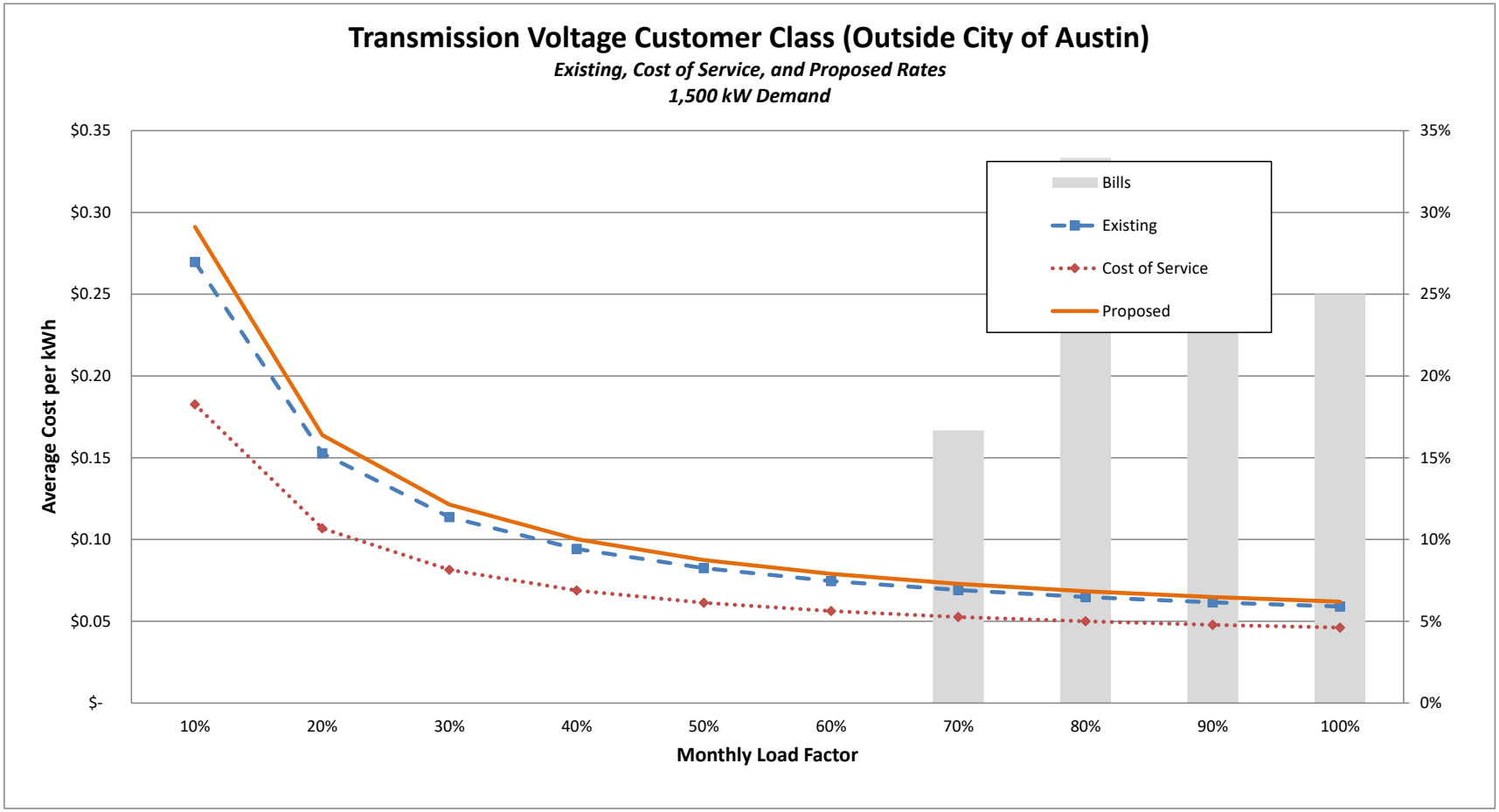


Austin Energy
Electric Cost of Service and Rate Design

WP H-4.10.2

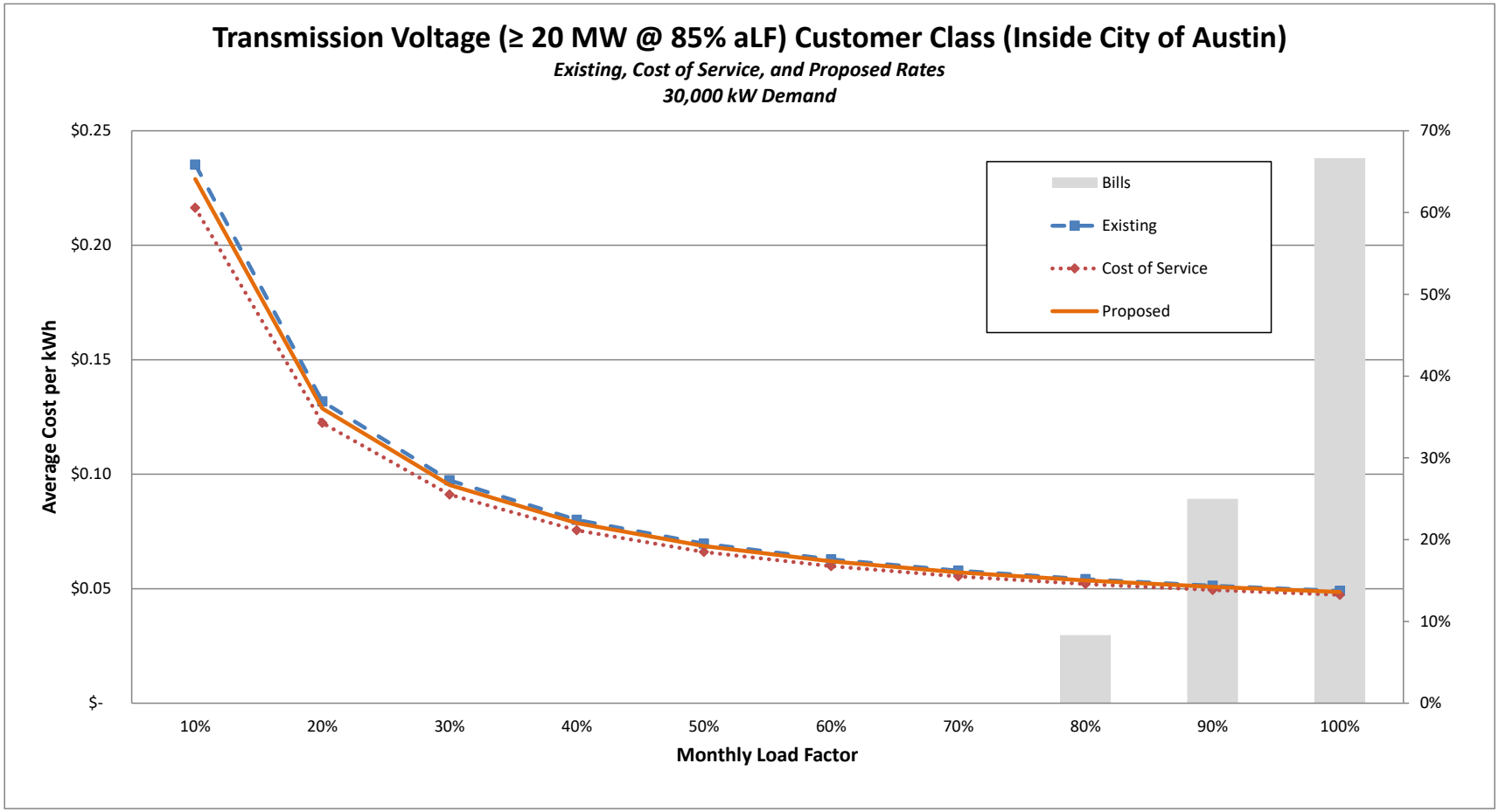
Work Paper H-4.10.2
Transmission **Outside City of Austin**

WP H-4.10.2

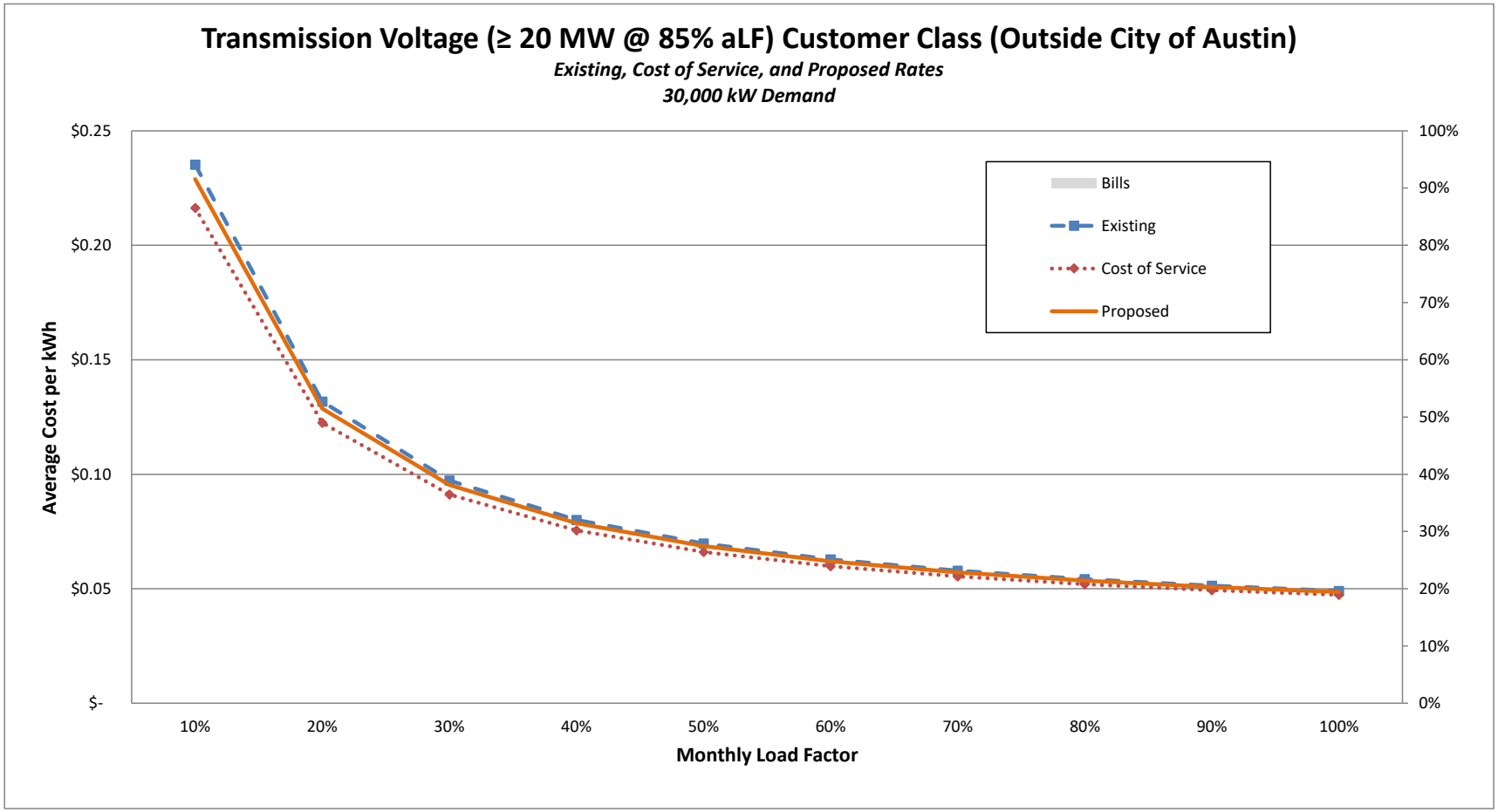


Work Paper H-4.11.1 **WP H-4.11.1**

Transmission Voltage ≥ 20 MW @ 85% Inside City of Austin



Work Paper H-4.11.2
Transmission Voltage ≥ 20 MW @ 85% Outside City of Austin **WP H-4.11.2**



Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.1

Schedule H-5.1

Schedule H-5.1
Summary of Revenue at Existing, Cost of Service, and Proposed Rates by Customer Class

No.	Customer Class	Reference	Existing with FY 2022 Pass-Throughs * Revenues	Cost of Service with FY 2022 Pass-Throughs Revenues	*Change, $*	*Change, %*	*Parity Ratio*	Proposed with FY 2022 Pass-Throughs * Revenues	*Change, $*	*Change, %*	*Parity Ratio*
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Inside City of Austin										
2	Residential	WP H-5.1	$ 403,523,855	$ 461,658,383	$ 58,134,528	14.4%	0.87	$ 462,901,176	$ 59,377,321	14.7%	1.00
3	Secondary Voltage < 10 kW	WP H-5.2	30,893,862	32,356,098	1,462,236	4.7%	0.95	32,491,156	1,597,294	5.2%	1.00
4	Secondary Voltage ≥ 10 < 300 kW	WP H-5.3	232,021,935	208,648,508	(23,373,426)	-10.1%	1.11	226,430,383	(5,591,552)	-2.4%	1.09
5	Secondary Voltage ≥ 300 kW	WP H-5.4	173,165,884	163,850,545	(9,315,339)	-5.4%	1.06	172,705,811	(460,072)	-0.3%	1.05
6	Primary Voltage < 3 MW	WP H-5.5	20,100,084	21,300,147	1,200,062	6.0%	0.94	21,128,976	1,028,892	5.1%	0.99
7	Primary Voltage ≥ 3 < 20 MW	WP H-5.6	59,819,556	61,278,038	1,458,482	2.4%	0.98	61,705,737	1,886,181	3.2%	1.01
8	Primary Voltage ≥ 20 MW @ 85% aLF	WP H-5.8	85,299,001	91,068,701	5,769,700	6.8%	0.94	89,402,539	4,103,538	4.8%	0.98
9	Transmission	WP H-5.10	720,181	765,614	45,432	6.3%	0.94	765,204	45,023	6.3%	1.00
10	Transmission Voltage ≥ 20 MW @ 85% aLF	WP H-5.11	11,852,793	11,114,521	(738,272)	-6.2%	1.07	11,729,136	(123,657)	-1.0%	1.06
11	Service Area Street Lighting		-	-	-	N/A	N/A	-	-	N/A	N/A
12	City-Owned Private Outdoor Lighting	WP H-5.13	2,473,266	4,090,385	1,617,119	65.4%	0.60	3,364,531	891,265	36.0%	0.82
13	Customer-Owned Non-Metered Lighting	WP H-5.14	96,565	106,984	10,420	10.8%	0.90	103,506	6,942	7.2%	0.97
14	Customer-Owned Metered Lighting	WP H-5.15	485,953	646,067	160,114	32.9%	0.75	577,960	92,007	18.9%	0.89
15	Subtotal-Inside City of Austin		$ 1,020,452,935	$ 1,056,883,991	$ 36,431,056	3.6%	0.97	$ 1,083,306,115	$ 62,853,180	6.2%	1.03
16											
17	Outside City of Austin										
18	Residential	WP H-5.1	$ 122,034,660	$ 139,615,845	$ 17,581,184	14.4%	0.87	$ 117,996,146	$ (4,038,514)	-3.3%	0.85
19	Secondary Voltage < 10 kW	WP H-5.2	4,800,228	5,027,427	227,199	4.7%	0.95	5,118,544	318,316	6.6%	1.02
20	Secondary Voltage ≥ 10 < 300 kW	WP H-5.3	33,773,907	30,371,591	(3,402,316)	-10.1%	1.11	33,860,605	86,698	0.3%	1.11
21	Secondary Voltage ≥ 300 kW	WP H-5.4	16,377,033	15,496,042	(880,991)	-5.4%	1.06	16,480,941	103,908	0.6%	1.06
22	Primary Voltage < 3 MW	WP H-5.5	1,852,161	1,962,743	110,582	6.0%	0.94	1,937,947	85,787	4.6%	0.99
23	Primary Voltage ≥ 3 < 20 MW	WP H-5.6	4,300,484	4,405,336	104,852	2.4%	0.98	4,441,642	141,158	3.3%	1.01
24	Primary Voltage ≥ 20 MW @ 85% aLF	WP H-5.8	-	-	-	N/A	N/A	-	-	N/A	N/A
25	Transmission	WP H-5.10	1,063,722	1,130,826	67,104	6.3%	0.94	1,116,166	52,444	4.9%	0.99
26	Transmission Voltage ≥ 20 MW @ 85% aLF	WP H-5.11	-	-	-	N/A	N/A	-	-	N/A	N/A
27	Service Area Street Lighting		-	-	-	N/A	N/A	-	-	N/A	N/A
28	City-Owned Private Outdoor Lighting		-	-	-	N/A	N/A	-	-	N/A	N/A
29	Customer-Owned Non-Metered Lighting		-	-	-	N/A	N/A	-	-	N/A	N/A
30	Customer-Owned Metered Lighting		-	-	-	N/A	N/A	-	-	N/A	N/A
31	Subtotal-Outside City of Austin		$ 184,202,195	$ 198,009,810	$ 13,807,615	7.5%	0.93	$ 180,951,993	$ (3,250,202)	-1.8%	0.91
32											
33	Total Revenues		$ 1,204,655,130	$ 1,254,893,801	$ 50,238,671	4.2%	0.96	$ 1,264,258,108	$ 59,602,977	4.9%	1.01

* Existing and Proposed Revenues include revenues to fund Discount Programs

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.2 **Schedule H-5.2**
Discount Inflow/Outflow of Funds

No.	Customer Class	Reference	FY 2021 (Inside)	FY 2021 (Outside)	Total
			(A)	(B)	(C)
1	*Inflow of Discount Funds (CAP)*				
2	Residential	Schedule H-5.3	$ 7,371,325	$ 2,180,853	$ 9,552,177
3	Secondary Voltage < 10 kW	Schedule H-5.3	206,308	31,911	238,219
4	Secondary Voltage ≥ 10 < 300 kW	Schedule H-5.3	1,880,598	270,124	2,150,723
5	Secondary Voltage ≥ 300 kW	Schedule H-5.3	1,523,457	146,456	1,669,913
6	Primary Voltage < 3 MW	Schedule H-5.3	196,503	19,107	215,611
7	Primary Voltage ≥ 3 < 20 MW	Schedule H-5.3	623,480	51,671	675,152
8	Primary Voltage ≥ 20 MW @ 85% aLF	Schedule H-5.3	443,328	-	443,328
9	Transmission	Schedule H-5.3	3,141	13,269	16,410
10	Transmission Voltage ≥ 20 MW @ 85% aLF	Schedule H-5.3	179,120	-	179,120
11	Service Territory Lighting	Schedule H-5.3	-	-	-
12	Total CAP Funds Available		$ 12,427,260	$ 2,713,392	$ 15,140,652
13					
14	*Outflow of Discount Funds (CAP)*				
15	CAP	Discounts			$ 13,629,859
16					
17					
18					
19	Subtotal				$ 13,629,859
20	Funds Available for Weatherization, etc.				1,510,793
21	Total Funds Disbursed				$ 15,140,652

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.2.1

Schedule H-5.2.1
Calculation of Discount

Schedule H-5.2.1

ISD/Military/State Discount
Base Rate Discount Amount: 20%

	Rate Year (before billing adjustment)					0.00% Billing Adjustment	Total Rate Year Discount After Billing Adjustment
	Customer Charge	Delivery Charge	Demand Charge	Energy Charge	Total Discount		
ISD							
Secondary Voltage < 10 kW	$ 42,588	$ -	$ -	$ 34,780	$ 77,368	$ -	$ 77,368
Secondary Voltage ≥ 10 < 300 kW	31,020	-	665,928	303,696	1,000,644	-	1,000,644
Secondary Voltage ≥ 300 kW	41,580	-	785,361	354,083	1,181,024	-	1,181,024
State							
Secondary Voltage < 10 kW	$ 23,604	$ -	$ -	$ 18,904	$ 42,508	$ -	$ 42,508
Secondary Voltage ≥ 10 < 300 kW	26,664	-	312,577	240,816	580,057	-	580,057
Secondary Voltage ≥ 300 kW	32,340	-	721,235	502,903	1,256,477	-	1,256,477
Primary Voltage < 3 MW	13,680	-	276,965	45,459	336,104	-	336,104
Primary Voltage ≥ 3 < 20 MW	12,000	-	568,798	49,279	630,077	-	630,077
Transmission	8,400	-	27,087	7,022	42,509	-	42,509
Grand Total	**$ 231,876**	**$ -**	**$ 3,357,951**	**$ 1,556,942**	**$ 5,146,769**	**$ -**	**$ 5,146,769**

Total kWh Sales	13,352,713,976	
Less: Residential CAP Customers	(389,728,510)	
Less: Contract Customers	(1,922,561,831)	Primary Voltage (≥ 20 MW @ 85% aLF)/Transmission Voltage (≥ 20 MW @ 85% aLF)/State accounts in Primary Voltage (≥ 3 < 20 MW)/State accounts in Transmission
Less: Lighting	(60,071,983)	
Net kWh Sales	10,980,351,652	

ISD/Military/State Discount Pass-Through **$ 0.00047**

Residential Customer Assistance Program

Customer Charge Discount Amount:	100%
Base Energy Charge Discount Amount:	10%
SAL Pass-Through Discount Amount:	10%
EES Pass-Through Discount Amount:	10%
Regulatory Pass-Through Discount Amount:	10%
PSA Pass-Through Discount Amount:	10%
CAP Pass-Through Charge:	100%

	Customer Charge	Demand Charge	Energy Charge	Total Base Discoun	SAL	EES	Regulatory	PSA	Total Discount (Cost of Service) to be Recovered	Avoid Paying CAP	Total Value of Discount
CAP Participants											
FY 2021 before Billing Adjustment	$ 4,107,480	$ -	$ 1,882,818	$ 5,990,298	$ 40,106	$ 93,211	$ 472,319	$ 1,126,751	**$ 7,722,685**	$ 570,388	$ 8,293,073
FY 2021 after Billing Adjustment	$ 4,107,480	$ -	$ 1,882,818	$ 5,990,298	$ 40,106	$ 93,211	$ 472,319	$ 1,126,751	**$ 7,722,685**	$ 570,388	$ 8,293,073
Rate Year before Billing Adjustment	$ 10,268,700	$ -	$ 1,628,772	$ 11,897,472	$ 40,106	$ 93,211	$ 472,319	$ 1,126,751	**$ 13,629,859**	$ 817,418	$ 14,447,277
Rate Year after Billing Adjustment	$ 10,268,700	$ -	$ 1,628,772	$ 11,897,472	$ 40,106	$ 93,211	$ 472,319	$ 1,126,751	**$ 13,629,859**	$ 817,418	$ 14,447,277

Implied CAP Pass-Through (if it were based on these costs)

	Total
FY 2021 after Billing Adjustment	$ 0.00070
Rate Year after Billing Adjustment	$ 0.00124

		ICL Residential	OCL Residential	Non-Residential
FY 2022 CAP Pass-Through Rate		**$ 0.00154**	**$ 0.00106**	**$ 0.00058**
Adjustments	36%	**$ 0.00055**	**$ 0.00103**	**$ 0.00021**
Proposed CAP Pass-Through Rate		**$ 0.00209**	**$ 0.00209**	**$ 0.00079**

1,510,793	Schedule H-5.2	equal to D-1.2.9 FY 2021 funding amounts
$ 1,510,793		
$ -		

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.3

Schedule H-5.3

Component Breakdown Fixed and Variable Under Proposed Base Rates and FY 2022 Pass-Throughs

Schedule H-5.3

No.	Customer Class	Reference	Customer	Delivery	Demand	Energy	CAP	SAL	EES	Regulatory	Supplemental Regulatory	Green Choice	Other Power Supply (Nac Removed from PSA)	Total	Fixed	%	Variable	%
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Inside City of Austin																	
2	Residential	WP H-5.1	$ 123,832,200	$ -	$ 24,840	$ 159,061,448	$ 7,371,325	$ 4,780,422	$ 9,175,326	$ 46,493,457	$ -	$ 6,038,528	$ 106,123,630	$ 462,901,176	$ 123,857,040	30.8%	$ 339,044,136	49.9%
3	Secondary Voltage < 10 kW	WP H-5.2	12,519,780	-	-	8,065,207	206,308	325,443	624,640	3,165,194	-	157,127	7,427,456	32,491,156	12,519,780	3.1%	19,971,376	2.9%
4	Secondary Voltage ≥ 10 < 300 kW	WP H-5.3	9,968,640	-	70,056,990	40,110,474	1,880,598	2,966,567	5,693,894	25,477,955	-	3,501,462	66,097,147	225,753,728	105,503,586	26.2%	120,250,143	17.7%
5	Secondary Voltage ≥ 300 kW	WP H-5.4	2,329,800	-	51,290,288	33,904,735	1,523,457	2,403,190	4,940,795	14,867,342	-	6,965,034	54,362,829	172,587,470	68,487,430	17.0%	104,100,040	15.3%
6	Primary Voltage < 3 MW	WP H-5.5	266,400	-	7,318,622	1,116,917	196,503	304,976	725,853	2,041,741	-	1,395,200	7,710,743	21,076,955	9,626,762	2.4%	11,450,193	1.7%
7	Primary Voltage ≥ 3 < 20 MW	WP H-5.6	750,000	-	22,289,832	1,575,467	623,480	967,652	2,176,113	5,177,401	-	7,044,526	21,040,556	61,645,027	28,217,233	7.0%	33,427,794	4.9%
8	Primary Voltage ≥ 20 MW @ 85% aLF	WP H-5.8	720,000	-	37,225,874	-	443,328	-	-	7,499,885	-	29,741	43,483,711	89,402,539	45,445,760	11.3%	43,956,779	6.5%
9	Transmission	WP H-5.10	84,000	-	248,178	57,884	3,141	4,795	23,357	58,054	-	-	281,805	761,213	390,232	0.1%	370,981	0.1%
10	Transmission Voltage ≥ 20 MW @ 85% aLF	WP H-5.11	240,000	-	3,825,767	-	179,120	-	-	1,092,212	-	-	6,323,303	11,660,402	5,157,979	1.3%	6,502,423	1.0%
11	Service Area Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
12	City-Owned Private Outdoor Lighting	WP H-5.13	3,032,823	-	-	-	-	-	-	-	-	43,260	288,448	3,364,531	3,032,823	0.8%	331,708	0.0%
13	Customer-Owned Non-Metered Lighting	WP H-5.14	-	-	-	52,819	-	-	-	-	-	-	50,687	103,506	-	0.0%	103,506	0.0%
14	Customer-Owned Metered Lighting	WP H-5.15	13,335	-	-	395,016	-	-	-	-	-	64,484	105,125	577,960	13,335	0.0%	564,625	0.1%
15	Subtotal-Inside City of Austin		$ 153,756,978	$ -	$ 192,280,390	$ 244,339,967	$ 12,427,260	$ 11,753,045	$ 23,359,978	$ 105,873,242	$ -	$ 25,239,362	$ 313,295,441	$ 1,082,325,663	$ 402,251,959	37.2%	$ 680,073,704	62.8%
16																		
17	Outside City of Austin																	
18	Residential	WP H-5.1	$ 19,581,900	$ -	$ -	$ 47,972,660	$ 2,180,853	$ -	$ 2,649,165	$ 13,423,919	$ -	$ 792,730	$ 31,394,920	$ 117,996,146	$ 19,581,900	39.5%	$ 98,414,246	75.0%
19	Secondary Voltage < 10 kW	WP H-5.2	2,083,200	-	-	1,247,488	31,911	-	96,616	489,577	-	8,464	1,161,288	5,118,544	2,083,200	4.2%	3,035,344	2.3%
20	Secondary Voltage ≥ 10 < 300 kW	WP H-5.3	1,662,540	-	11,231,552	5,762,791	270,124	-	817,856	4,072,666	-	158,772	9,763,857	33,740,158	16,966,758	34.2%	16,773,400	12.8%
21	Secondary Voltage ≥ 300 kW	WP H-5.4	277,200	-	5,474,885	3,057,400	146,456	-	443,425	1,556,422	-	509,435	4,972,522	16,437,745	7,308,507	14.7%	9,129,238	7.0%
22	Primary Voltage < 3 MW	WP H-5.5	32,400	-	804,698	91,008	19,107	-	57,937	218,835	-	13,887	688,697	1,926,568	1,055,932	2.1%	870,636	0.7%
23	Primary Voltage ≥ 3 < 20 MW	WP H-5.6	60,000	-	1,650,391	115,034	51,671	-	153,159	385,002	-	802,009	1,221,536	4,438,802	2,095,392	4.2%	2,343,410	1.8%
24	Primary Voltage ≥ 20 MW @ 85% aLF	WP H-5.8	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
25	Transmission	WP H-5.10	42,000	-	365,943	96,217	13,269	-	38,825	91,486	-	-	468,426	1,116,166	499,429	1.0%	616,737	0.5%
26	Transmission Voltage ≥ 20 MW @ 85% aLF	WP H-5.11	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
27	Service Area Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
28	City-Owned Private Outdoor Lighting	WP H-5.13	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
29	Customer-Owned Non-Metered Lighting	WP H-5.14	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
30	Customer-Owned Metered Lighting	WP H-5.15	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
31	Subtotal-Outside City of Austin		$ 23,739,240	$ -	$ 19,527,468	$ 58,342,597	$ 2,713,392	$ -	$ 4,256,983	$ 20,237,906	$ -	$ 2,285,298	$ 49,671,247	$ 180,774,130	$ 49,591,118	27.4%	$ 131,183,012	72.6%
32																		
33	Total Revenues		$ 177,496,218	$ -	$ 211,807,858	$ 302,682,565	$ 15,140,652	$ 11,753,045	$ 27,616,961	$ 126,111,148	$ -	$ 27,524,659	$ 362,966,687	$ 1,263,099,793	$ 451,843,077	35.8%	$ 811,256,716	64.2%
34			14.1%	0.0%	16.8%	24.0%	1.2%	0.9%	2.2%	10.0%	0.0%	2.2%	28.7%	100.0%				

Austin Energy
Electric Cost of Service and Rate Design

Class Targets

Class	Base COS	Base Revenues at Current Rates [2]	Difference from Unity	Base Revenues at Proposed Rates [2]	Percent of Unity	Base Change	FY 2022 Pass-Through Charges [1] Current Billing Policies	FY 2022 Pass-Through Charges [1] Proposed Billing Policies	Total Revenue Under Current Base Rate	Total Revenue Under Proposed Base Rate	Total Bill Change	Gross-Up to Revenue	Over/(Under)	50% Progress to COS
Residential	$ 374,653,342	$ 298,139,951	-20.4%	$ 350,473,048	93.5%	17.6%	$ 220,872,097	$ 220,872,097	$ 519,012,048	$ 571,345,145	10.1%	$ 320,651,224	$ (54,002,118)	$ 27,001,059
Secondary Voltage < 10 kW	23,740,654	22,062,516	-7.1%	23,915,675	100.7%	8.4%	13,455,806	13,455,806	35,518,322	37,371,481	5.2%	23,728,363	(12,291)	6,146
Secondary Voltage ≥ 10 < 300 kW	118,368,061	146,379,682	23.7%	138,792,988	117.3%	-5.2%	117,829,262	119,347,278	264,208,945	258,140,266	-2.3%	157,432,186	39,064,125	(19,532,062)
Secondary Voltage ≥ 300 kW	86,588,435	97,431,981	12.5%	96,334,307	111.3%	-1.1%	90,878,801	91,182,533	188,310,782	187,516,840	-0.4%	104,788,654	18,200,218	(9,100,109)
Primary Voltage < 3 MW	9,889,409	8,571,888	-13.3%	9,630,043	97.4%	12.3%	13,221,270	13,221,270	21,793,158	22,851,313	4.9%	9,219,115	(670,294)	335,147
Primary Voltage ≥ 3 < 20 MW	26,040,268	24,590,380	-5.6%	26,440,723	101.5%	7.5%	39,031,503	39,031,503	63,621,883	65,472,227	2.9%	26,447,095	406,826	(203,413)
Primary Voltage ≥ 20 MW @ 85% aLF	38,838,726	33,906,126	-12.7%	37,945,874	97.7%	11.9%	51,013,337	51,013,337	84,919,463	88,959,212	4.8%	36,466,232	(2,372,494)	1,186,247
Transmission	913,278	801,058	-12.3%	894,222	97.9%	11.6%	970,737	970,737	1,771,795	1,864,960	5.3%	861,542	(51,736)	25,868
Transmission Voltage ≥ 20 MW @ 85% aLF	3,519,886	4,236,381	20.4%	4,065,767	115.5%	-4.0%	7,484,249	7,484,249	11,720,631	11,550,016	-1.5%	4,556,252	1,036,366	(518,183)
Total Excluding Lighting	**$ 682,552,061**	**$ 636,119,964**	**-6.8%**	**$ 688,492,648**	**100.9%**	**8.2%**	**$ 554,757,063**	**$ 556,578,811**	**$ 1,190,877,027**	**$ 1,245,071,458**	4.6%	**$ 684,150,663**	**$ 1,598,603**	**$ (799,301)**
City-Owned Private Outdoor Lighting	$ 3,758,677	$ 2,141,558	-43.0%	$ 3,032,823	80.7%	41.6%	$ 331,708	$ 331,708	$ 2,473,266	$ 3,364,531	36.0%	$ 2,303,258	$ (1,455,419)	$ 727,709
Customer-Owned Non-Metered Lighting	56,297	45,878	-18.5%	52,819	93.8%	15.1%	50,687	50,687	96,565	103,506	7.2%	49,342	(6,956)	3,478
Customer-Owned Metered Lighting	476,458	316,344	-33.6%	408,351	85.7%	29.1%	169,609	169,609	485,953	577,960	18.9%	340,230	(136,228)	68,114
Grand Total	**$ 686,843,493**	**$ 638,623,744**	**-7.0%**	**$ 691,986,641**	**100.7%**	**8.4%**	**$ 555,309,067**	**$ 557,130,815**	**$ 1,193,932,811**	**$ 1,249,117,456**	4.6%	**$ 686,843,493**	**$ 0**	**$ (0)**
Base Rate Deficiency/(Surplus)		**$ 48,219,749**	**7.6%**									**7.6%**		**50%**

Notes:
1) Nacogdoches costs in PSA; Pass-Throughs exclude CAP Revenue
2) Revenue shown is not reduced for discounts
3) Pro rata based on Cost of Service for non-lighting classes
4) Revenue shown is reduced for discounts (i.e., after discounts)
5) Shown after discounts

Annual (Under)/Over Recovery Until Next Window to Adjust Contracts:

Primary Voltage ≥ 20 MW @ 85% aLF	$ (4,039,749)
Transmission Voltage ≥ 20 MW @ 85% aLF	170,614
State contract accounts in:	
Secondary Voltage ≥ 300 kW *	173,338
Primary Voltage < 3 MW	(200,087)
Primary Voltage ≥ 3 < 20 MW	(247,417)
Transmission (w/ Standby)	(23,730)
	$ (4,167,030)

* Amount shown here is overstated since not all of the state accounts in this customer class qualify for the contract

Austin Energy
Electric Cost of Service and Rate Design

Class Targets

Class	State & ISD Discounts	Redistribute State & ISD Discount [3]	Target $	Proposed Rate vs. Target	Difference	Over/(Under)-Recovery Current Rates	Over/(Under)-Recovery Proposed Rates [4]	Average Class Change [5]	Progress Towards COS [5]	Proposed Base Rate Revenues Before State & ISD Discounts	Proposed Base Rate Revenues After State & ISD Discounts
Residential	$ -	$ 2,825,065	$ 350,477,348	$ (4,301)	0.00%	$ (76,513,391)	$ (24,180,294)	17.6%	68.4%	$ 350,473,048	$ 350,473,048
Secondary Voltage < 10 kW	(119,876)	179,016	23,913,524	2,151	0.01%	(1,678,137)	55,145	7.9%	103.3%	23,915,675	23,795,799
Secondary Voltage ≥ 10 < 300 kW	(1,580,701)	892,552	138,792,676	312	0.00%	28,011,621	18,844,226	-6.3%	32.7%	138,792,988	137,212,287
Secondary Voltage ≥ 300 kW	(2,437,502)	652,918	96,341,463	(7,156)	-0.01%	10,843,546	7,308,370	-3.6%	32.6%	96,334,307	93,896,805
Primary Voltage < 3 MW	(336,104)	74,571	9,628,833	1,210	0.01%	(1,317,521)	(595,470)	8.4%	54.8%	9,630,043	9,293,939
Primary Voltage ≥ 3 < 20 MW	(630,077)	196,356	26,440,038	686	0.00%	(1,449,888)	(229,622)	5.0%	84.2%	26,440,723	25,810,646
Primary Voltage ≥ 20 MW @ 85% aLF	-	292,863	37,945,342	533	0.00%	(4,932,600)	(892,852)	11.9%	81.9%	37,945,874	37,945,874
Transmission	(42,509)	6,887	894,297	(74)	-0.01%	(112,221)	(61,565)	6.3%	45.1%	894,222	851,713
Transmission Voltage ≥ 20 MW @ 85% aLF	-	26,542	4,064,611	1,156	0.03%	716,495	545,880	-4.0%	23.8%	4,065,767	4,065,767
Total Excluding Lighting	**$ (5,146,769)**	**$ 5,146,769**	**$ 688,498,131**	**$ (5,483)**	0.00%	**$ (46,432,097)**	**$ 793,818**	7.4%	101.7%	**$ 688,492,648**	**$ 683,345,879**
City-Owned Private Outdoor Lighting	$ -	$ -	$ 3,030,967	$ 1,855	0.06%	$ (1,617,119)	$ (725,854)	41.6%	55.1%	$ 3,032,823	$ 3,032,823
Customer-Owned Non-Metered Lighting	-	-	52,819	(0)	0.00%	(10,420)	(3,478)	15.1%	66.6%	52,819	52,819
Customer-Owned Metered Lighting	-	-	408,344	7	0.00%	(160,114)	(68,107)	29.1%	57.5%	408,351	408,351
Grand Total	**$ (5,146,769)**	**$ 5,146,769**	**$ 691,990,262**	**$ (3,621)**	0.00%	**$ (48,219,749)**	**$ (3,621)**	7.6%	100.0%	**$ 691,986,641**	**$ 686,839,872**

Base Rate Deficiency/(Surplus)

Notes:
1) Nacogdoches costs in PSA; Pass-Throughs exclude
2) Revenue shown is not reduced for discounts
3) Pro rata based on Cost of Service for non-lighting
4) Revenue shown is reduced for discounts (i.e., afte
5) Shown after discounts

Annual (Under)/Over Recovery Until Next Window to
Primary Voltage ≥ 20 MW @ 85% aLF
Transmission Voltage ≥ 20 MW @ 85% aLF
State contract accounts in:
Secondary Voltage ≥ 300 kW *
Primary Voltage < 3 MW
Primary Voltage ≥ 3 < 20 MW
Transmission (w/ Standby)

* Amount shown here is overstated since not all of tl

Austin Energy
Electric Cost of Service and Rate Design

Current Tariff Rates

No.	Components	Residential		Secondary Voltage < 10 kW		Secondary Voltage ≥ 10 < 300 kW		Secondary Voltage ≥ 300 kW		Primary Voltage < 3 MW		Primary Voltage ≥ 3 < 20 MW		Primary Volta 85%
		Inside	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*	*Outside*	*Inside*
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	***Current Rates***													
2	*Basic Charge*													
3	Customer Charge ($/month)	$ 10.00	$ 10.00	$ 18.00	$ 18.00	$ 27.50	$ 27.50	$ 71.50	$ 71.50	$ 275.00	$ 275.00	$ 2,200.00	$ 2,200.00	$ 11,000.00
4	Delivery Charge ($/month)					$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50	$ 4.50
5	Delivery Charge ($/month/bulb)													
6	100W or Less (Billable 35 kWh)													
7	101W - 175W (Billable 60 kWh)													
8	176W - 250W (Billable 90 kWh)													
9	251W or Greater (Billable 140 kWh)													
10														
11	*Demand Charges ($/kW)*													
12	1st Tier					$ 4.19	$ 4.19	$ 6.40	$ 6.40	$ 7.00	$ 7.00	$ 9.17	$ 9.17	$ 10.20
13														
14	*Energy Charges ($/kWh)*													
15	1st Tier	$ 0.02801	$ 0.03700	$ 0.04802	$ 0.04802	$ 0.02421	$ 0.02356	$ 0.01955	$ 0.01902	$ 0.00053	$ 0.00052	$ 0.00052	$ 0.00051	$ -
16	2nd Tier	$ 0.05832	$ 0.05600											
17	3rd Tier	$ 0.07814	$ 0.07868											
18	4th Tier	$ 0.09314	$ 0.07868											
19	5th Tier	$ 0.10814	$ 0.07868											
20														
21	*Pass Through Charges -* ***FY 2022***													
22	Power Supply Adjustment ($/kWh)	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811	$ 0.02811
23	Green Choice 5	$ 0.05500	$ 0.05500	$ 0.05500	$ 0.05500	$ 0.05500	$ 0.05500							
24	Green Choice 6.21	$ 0.05700	$ 0.05700	$ 0.05700	$ 0.05700	$ 0.05700	$ 0.05700							
25	SmartCents	$ 0.03627	$ 0.03627											
26	Green Choice Adjustable	$ 0.04078	$ 0.04078					Varies by Batch		Varies by Batch		Varies by Batch		Varies I
27	Green Choice Business Cents/Energizer			$ 0.03627	$ 0.03627	$ 0.03627	$ 0.03627	$ 0.03627	$ 0.03627	$ 0.03561	$ 0.03561	$ 0.03561	$ 0.03561	$ 0.03561
28	Green Choice Patron 17			$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800
29	Green Choice Patron 20			$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600
30	Regulatory Charge ($/kW)					$ 3.36	$ 3.36	$ 3.36	$ 3.36	$ 3.29	$ 3.29	$ 3.29	$ 3.29	$ 3.29
31	Regulatory Charge ($/kWh)	$ 0.01206	$ 0.01206	$ 0.01206	$ 0.01206									
32	Customer Assistance Program ($/kWh)	$ 0.00154	$ 0.00106	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058
33	Service Area Lighting ($/kWh)	$ 0.00124	$ -	$ 0.00124	$ -	$ 0.00124	$ -	$ 0.00124	$ -	$ 0.00122	$ -	$ 0.00122	$ -	$ -
34	Energy Efficiency Services ($/kWh)	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00238	$ 0.00233	$ 0.00233	$ 0.00233	$ 0.00233	$ -

Austin Energy
Electric Cost of Service and Rate Design

Current Tariff Rates **Current Tariff Rates**

No.	Components	ıge ≥ 20 MW @ ś aLF	Transmission		Transmission Voltage ≥ 20 MW @ 85% aLF		Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		Outside	*Inside*	*Outside*	*Inside*	*Outside*				
		(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
1	***Current Rates***									
2	*Basic Charge*									
3	Customer Charge ($/month)	$ 11,000.00	$ 2,750.00	$ 2,750.00	$ 21,120.00	$ 21,120.00	$ -			$ 15.00
4	Delivery Charge ($/month)	$ 4.50	$ -	$ -	$ -	$ -				
5	Delivery Charge ($/month/bulb)									
6	100W or Less (Billable 35 kWh)							$ 7.03		
7	101W - 175W (Billable 60 kWh)							$ 12.05		
8	176W - 250W (Billable 90 kWh)							$ 18.07		
9	251W or Greater (Billable 140 kWh)							$ 28.12		
10										
11	*Demand Charges ($/kW)*									
12	1st Tier	$ 10.20	$ 12.00	$ 12.00	$ 11.15	$ 11.15				
13										
14	*Energy Charges ($/kWh)*									
15	1st Tier	$ -	$ 0.00500	$ 0.00500	$ -	$ -	$ 0.23219		$ 0.02604	$ 0.06175
16	2nd Tier									
17	3rd Tier									
18	4th Tier									
19	5th Tier									
20										
21	*Pass Through Charges - **FY 2022***									
22	Power Supply Adjustment ($/kWh)	$ 0.02811	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02775	$ 0.02877	$ 0.02877	$ 0.02877	$ 0.02877
23	Green Choice 5						$ 0.05500	$ 0.05500	$ 0.05500	$ 0.05500
24	Green Choice 6.21						$ 0.05700	$ 0.05700	$ 0.05700	$ 0.05700
25	SmartCents									
26	Green Choice Adjustable	by Batch	Varies by Batch		Varies by Batch					
27	Green Choice Business Cents/Energizer	$ 0.03561	$ 0.03525	$ 0.03525	$ 0.03525	$ 0.03525	$ 0.03627	$ 0.03627	$ 0.03627	$ 0.03627
28	Green Choice Patron 17	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800	$ 0.03800
29	Green Choice Patron 20	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600	$ 0.03600
30	Regulatory Charge ($/kW)	$ 3.29	$ 3.25	$ 3.25	$ 3.25	$ 3.25				
31	Regulatory Charge ($/kWh)									
32	Customer Assistance Program ($/kWh)	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058	$ 0.00058				
33	Service Area Lighting ($/kWh)	$ -	$ 0.00120	$ -						
34	Energy Efficiency Services ($/kWh)	$ -	$ 0.00230	$ 0.00230						

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.1

Work Paper H-5.1
Residential

WP H-5.1

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs — Test Year 2021 — Inside City of Austin — Units (A)	Rates (B)	Revenues (C)	Test Year 2021 — Outside City of Austin — Units (D)	Rates (E)	Revenues (F)	Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL — Units (G)	Rates (H)	Revenues (I)		Rate Year — Inside City of Austin — Units (J)	Rates (K)	Revenues (L)	Rate Year — Outside City of Austin — Units (M)	Rates (N)	Revenues (O)
1	**Basic Charges**																
2	*Customer Charge*																
3	Residential	4,596,624	$ 10.00	$ 45,966,240	729,192	$ 10.00	$ 7,291,920	5,325,816	$ 24.66	$ 131,359,161		4,596,624	$ 25.00	$ 114,915,600	729,192	$ 25.00	$ 18,229,800
4	Customer Assistance Program (CAP)	356,664	$ 10.00	$ 3,566,640	54,084	$ 10.00	$ 540,840	410,748	$ 24.66	$ 10,130,938		356,664	$ 25.00	$ 8,916,600	54,084	$ 25.00	$ 1,352,100
5				$ -			$ -			$ -				$ -			$ -
6	Total Customer Charge	4,953,288		$ 49,532,880	783,276		$ 7,832,760	5,736,564		$ 141,490,099		4,953,288		$ 123,832,200	783,276		$ 19,581,900
7																	
8	*Delivery Charge*																
9	Residential	4,596,624		$ -	729,192		$ -	5,325,816	$ 21.24	$ 113,097,322		4,596,624	$ -	$ -	729,192	$ -	$ -
10	CAP	356,664		$ -	54,084		$ -	410,748	$ 21.24	$ 8,722,513		356,664	$ -	$ -	54,084	$ -	$ -
11				$ -			$ -			$ -				$ -			$ -
12	Total Delivery Charge			$ -			$ -			$ 121,819,835				$ -			$ -
13																	
14	Total Basic Charges			$ 49,532,880			$ 7,832,760			$ 263,309,934				$ 123,832,200			$ 19,581,900
15																	
16																	
17	**Demand Charges**																
18	EV360 Pilot (<10kW)	828	$ 30.00	$ 24,840		$ 30.00	$ -	-	$ -	$ -		828	$ 30.00	$ 24,840	-	$ 30.00	$ -
19	EV360 Pilot (≥10kW)	-	$ 50.00	$ -		$ 50.00	$ -	-	$ -	$ -		-	$ 50.00	$ -	-	$ 50.00	$ -
20	Total Demand Charges	828		$ 24,840	-		$ -	-		$ -		828		$ 24,840	-		$ -
21																	
22																	
23	**Energy Charges**																
24	*Residential*										**Proposed Tiers**						
25	0-500 kWh	2,022,692,504	$ 0.02801	$ 56,655,617	368,908,729	$ 0.03700	$ 13,649,623	2,323,424,236	$ 0.02280	$ 52,962,670	0-300 kWh	1,334,250,926	$ 0.03756	$ 50,114,465	229,341,981	$ 0.03756	$ 8,614,085
26	500-1000 kWh	928,188,399	$ 0.05832	$ 54,131,947	253,155,894	$ 0.05600	$ 14,176,730	1,167,380,330	$ 0.02280	$ 26,610,543	300-500 kWh	688,639,391	$ 0.04256	$ 29,308,492	139,642,738	$ 0.04256	$ 5,943,195
27	1000-1500 kWh	337,064,251	$ 0.07814	$ 26,338,201	153,062,649	$ 0.07868	$ 12,042,969	490,126,900	$ 0.02280	$ 11,172,488	500-1000 kWh	927,990,586	$ 0.04256	$ 39,495,279	253,079,904	$ 0.04256	$ 10,771,081
28	1500-2500 kWh	177,533,547	$ 0.09314	$ 16,535,475	149,853,945	$ 0.07868	$ 11,790,508	327,387,492	$ 0.02280	$ 7,462,828	1000-1200 kWh	176,451,054	$ 0.04256	$ 7,509,757	70,660,618	$ 0.04256	$ 3,007,316
29	>2500 kWh	66,265,084	$ 0.10814	$ 7,165,906	119,907,388	$ 0.07868	$ 9,434,313	186,172,472	$ 0.02280	$ 4,243,819	> 1200 kWh	404,411,829	$ 0.04756	$ 19,233,827	352,163,363	$ 0.04756	$ 16,748,890
30	Subtotal	3,531,743,785		$ 160,827,146	1,044,888,604		$ 61,094,144	4,494,491,430		$ 102,452,348		3,531,743,785		$ 145,661,820	1,044,888,604		$ 45,084,566
31																	
32	*Residential CAP*																
33	0-500 kWh	171,255,655	$ 0.02801	$ 4,796,871	27,650,503	$ 0.03700	$ 1,023,069	197,318,834	$ 0.02280	$ 4,497,901	0-300 kWh	109,365,875	$ 0.03756	$ 4,107,782	16,946,723	$ 0.03756	$ 636,519
34	500-1000 kWh	96,070,994	$ 0.05832	$ 5,602,860	20,922,467	$ 0.05600	$ 1,171,658	116,668,347	$ 0.02280	$ 2,659,466	300-500 kWh	61,894,860	$ 0.04256	$ 2,634,245	10,705,074	$ 0.04256	$ 455,608
35	1000-1500 kWh	37,778,551	$ 0.07814	$ 2,952,016	11,469,362	$ 0.07868	$ 902,409	49,247,913	$ 0.02280	$ 1,122,611	500-1000 kWh	96,065,913	$ 0.04256	$ 4,088,565	20,921,173	$ 0.04256	$ 890,405
36	1500-2500 kWh	16,346,880	$ 0.09314	$ 1,522,548	6,801,920	$ 0.07868	$ 535,175	23,148,800	$ 0.02280	$ 527,679	1000-1200 kWh	19,896,709	$ 0.04256	$ 846,804	5,635,407	$ 0.04256	$ 239,843
37	>2500 kWh	1,983,028	$ 0.10814	$ 214,445	1,361,589	$ 0.07868	$ 107,130	3,344,617	$ 0.02280	$ 76,241	> 1200 kWh	36,211,749	$ 0.04756	$ 1,722,231	13,997,463	$ 0.04756	$ 665,719
38	Subtotal	323,435,107		$ 15,088,740	68,205,840		$ 3,739,441	389,728,510		$ 8,883,897		323,435,107		$ 13,399,628	68,205,840		$ 2,888,094
39																	
40	*Residential - Electric Vehicle Pilot*																
41	All kWh	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ 0.02280	$ 7,163	All kWh	180,184	$ -	$ -	134,046	$ -	$ -
42																	
43																	
44																	
45																	
46	Subtotal	180,184		$ -	134,046		$ -	314,229		$ 7,163		180,184		$ -	134,046		$ -
47																	
48																	
49	Total Energy Charges	3,855,359,076		$ 175,915,886	1,113,228,491		$ 64,833,585	4,884,534,169		$ 111,343,408		3,855,359,076		$ 159,061,448	1,113,228,491		$ 47,972,660
50																	
51																	
52	**Other Charges**																
53	*Community Benefit Charges*																
54	Discount Program (CAP)	3,531,743,785	$ 0.00154	$ 5,438,885	1,044,888,604	$ 0.00106	$ 1,107,582	4,494,491,430	$ 0.00209	$ 9,380,736		3,531,743,785	$ 0.00209	$ 7,371,325	1,044,888,604	$ 0.00209	$ 2,180,853
55	Discount Program - CAP	323,435,107	$ -	$ -	68,205,840	$ -	$ -	389,728,510	$ -	$ -		323,435,107	$ -	$ -	68,205,840	$ -	$ -
56	Discount Program - Electric Vehicle	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ -	$ -		180,184	$ -	$ -	134,046	$ -	$ -
57	Service Area Lighting	3,531,743,785	$ 0.00124	$ 4,379,362	1,044,888,604	$ -	$ -	4,494,491,430	$ 0.00097	$ 4,379,362		3,531,743,785	$ 0.00124	$ 4,379,362	1,044,888,604	$ -	$ -
58	Service Area Lighting - CAP	323,435,107	$ 0.00124	$ 401,060	68,205,840	$ -	$ -	389,728,510	$ 0.00103	$ 401,060		323,435,107	$ 0.00124	$ 401,060	68,205,840	$ -	$ -
59	Service Area Lighting - Electric Vehicle	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ -	$ -		180,184	$ -	$ -	134,046	$ -	$ -
60	Energy Efficiency Services	3,531,743,785	$ 0.00238	$ 8,405,550	1,044,888,604	$ 0.00238	$ 2,486,835	4,494,491,430	$ 0.00238	$ 10,696,890		3,531,743,785	$ 0.00238	$ 8,405,550	1,044,888,604	$ 0.00238	$ 2,486,835
61	Energy Efficiency Services - CAP	323,435,107	$ 0.00238	$ 769,776	68,205,840	$ 0.00238	$ 162,330	389,728,510	$ 0.00238	$ 927,554		323,435,107	$ 0.00238	$ 769,776	68,205,840	$ 0.00238	$ 162,330
62	Energy Efficiency Services - Electric Vehicle	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ -	$ -		180,184	$ -	$ -	134,046	$ -	$ -
63	Subtotal Community Benefit			$ 19,394,633			$ 3,756,747			$ 25,785,601				$ 21,327,072			$ 4,830,018
64																	
65	*Regulatory Charges*																
66	Regulatory Charge	3,531,743,785	$ 0.01206	$ 42,592,830	1,044,888,604	$ 0.01206	$ 12,601,357	4,494,491,430	$ 0.01206	$ 54,203,567		3,531,743,785	$ 0.01206	$ 42,592,830	1,044,888,604	$ 0.01206	$ 12,601,357
67	Regulatory Charge - CAP	323,435,107	$ 0.01206	$ 3,900,627	68,205,840	$ 0.01206	$ 822,562	389,728,510	$ 0.01206	$ 4,700,126		323,435,107	$ 0.01206	$ 3,900,627	68,205,840	$ 0.01206	$ 822,562
68	Regulatory Charge - Electric Vehicle	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ -	$ -		180,184	$ -	$ -	134,046	$ -	$ -
69	Supplemental Regulatory Charge	3,531,743,785	$ -	$ -	1,044,888,604	$ -	$ -	4,494,491,430	$ -	$ -		3,531,743,785	$ -	$ -	1,044,888,604	$ -	$ -
70	Supplemental Regulatory Charge - CAP	323,435,107	$ -	$ -	68,205,840	$ -	$ -	389,728,510	$ -	$ -		323,435,107	$ -	$ -	68,205,840	$ -	$ -
71	Supplemental Regulatory Charge - Electric Vehicle	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ -	$ -		180,184	$ -	$ -	134,046	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.1

Work Paper H-5.1
Residential

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			WP H-5.1					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Rate Year Inside City of Austin			Rate Year Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
72	Subtotal Regulatory Charges			$ 46,493,457			$ 13,423,919			$ 58,903,692			$ 46,493,457			$ 13,423,919
73																
74																
75	Total Other Charges			$ 65,888,090			$ 17,180,666			$ 84,689,294			$ 67,820,530			$ 18,253,937
76																
77																
78	Total Revenues without Fuel			$ 291,361,697			$ 89,847,011			$ 459,342,635			$ 350,739,017			$ 85,808,497
79																
80	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
81																
82	Adjusted Total Revenues without Fuel			$ 291,361,697			$ 89,847,011			$ 459,342,635			$ 350,739,017			$ 85,808,497
83																
84																
85																
86	Power Supply and GreenChoice (Fuel)															
87	Fuel	3,365,255,555	$ 0.02877	$ 96,818,402	1,023,032,259	$ 0.02877	$ 29,432,638	4,306,146,854	$ 0.02877	$ 123,887,845	3,365,255,555	$ 0.02877	$ 96,818,402	1,023,032,259	$ 0.02877	$ 29,432,638
88	Fuel - CAP	323,435,107	$ 0.02877	$ 9,305,228	68,205,840	$ 0.02877	$ 1,962,282	389,728,510	$ 0.02877	$ 11,212,489	323,435,107	$ 0.02877	$ 9,305,228	68,205,840	$ 0.02877	$ 1,962,282
89	Fuel - Electric Vehicle	180,184	$ -	$ -	134,046	$ -	$ -	314,229	$ -	$ -	180,184	$ -	$ -	134,046	$ -	$ -
90	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
91	Fuel - GC 6.21	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -
92	Fuel - SmartCents	166,488,231	$ 0.03627	$ 6,038,528	21,856,345	$ 0.03627	$ 792,730	188,344,576	$ 0.03627	$ 6,831,258	166,488,231	$ 0.03627	$ 6,038,528	21,856,345	$ 0.03627	$ 792,730
93	Fuel - GC Adjustable	-	$ 0.04078	$ -	-	$ 0.04078	$ -	-	$ 0.04078	$ -	-	$ 0.04078	$ -	-	$ 0.04078	$ -
94	Total Fuel	3,855,359,076		$ 112,162,158	1,113,228,491		$ 32,187,650	4,884,534,169		$ 141,931,592	3,855,359,076		$ 112,162,158	1,113,228,491		$ 32,187,650
95																
96	Total Revenues with Fuel			$ 403,523,855			$ 122,034,660			$ 601,274,227			$ 462,901,176			$ 117,996,146
97				$ 0.10467			$ 0.10962						$ 0.12007			$ 0.10599
98													14.7%			-3.3%
99	Combined Total Revenues with Fuel			**$525,558,515**					**$601,274,227**				**$580,897,322**			
100																
101	Percentage Increase Over Existing Total Revenues									14.41%			10.53%			10.53%
102																
103	Over/(Under) Recovery from Cost of Service												**$ (16,237,798)**			**$ (4,139,107)**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.2

Work Paper H-5.2
Secondary Voltage < 10 kW

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			WP H-5.2					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Rate Year Inside City of Austin			Rate Year Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Secondary	349,176	$ 18.00	$ 6,285,168	57,720	$ 18.00	$ 1,038,960	406,896	$ 27.84	$ 11,327,850	349,176	$ 35.00	$ 12,221,160	57,720	$ 35.00	$ 2,020,200
4	House of Worship (HOW)	816	$ 18.00	$ 14,688	60	$ 18.00	$ 1,080	876	$ 27.84	$ 24,388	816	$ 35.00	$ 28,560	60	$ 35.00	$ 2,100
5	State (S)	2,436	$ 18.00	$ 43,848	936	$ 18.00	$ 16,848	3,372	$ 27.84	$ 93,875	2,436	$ 35.00	$ 85,260	936	$ 35.00	$ 32,760
6	Load Shift (LS)	-	$ 18.00	$ -	-	$ 18.00	$ -	-	$ 27.84	$ -	-	$ 35.00	$ -	-	$ 35.00	$ -
7	Independent School District (ISD)	5,280	$ 18.00	$ 95,040	804	$ 18.00	$ 14,472	6,084	$ 27.84	$ 169,377	5,280	$ 35.00	$ 184,800	804	$ 35.00	$ 28,140
8	Total Customer Charge	357,708		$ 6,438,744	59,520		$ 1,071,360	417,228		$ 11,615,489	357,708		$ 12,519,780	59,520		$ 2,083,200
9																
10	*Delivery Charge*															
11	Secondary	349,176	$ -	$ -	57,720	$ -	$ -	406,896	$ 15.43	$ 6,279,583	349,176	$ -	$ -	57,720	$ -	$ -
12	HOW	816	$ -	$ -	60	$ -	$ -	876	$ 15.43	$ 13,519	816	$ -	$ -	60	$ -	$ -
13	S	2,436	$ -	$ -	936	$ -	$ -	3,372	$ 15.43	$ 52,040	2,436	$ -	$ -	936	$ -	$ -
14	LS	-	$ -	$ -	-	$ -	$ -	-	$ 15.43	$ -	-	$ -	$ -	-	$ -	$ -
15	ISD	5,280	$ -	$ -	804	$ -	$ -	6,084	$ 15.43	$ 93,894	5,280	$ -	$ -	804	$ -	$ -
16	Total Delivery Charge			$ -			$ -			$ 6,439,035			$ -			$ -
17																
18	Total Basic Charges			$ 6,438,744			$ 1,071,360			$ 18,054,525			$ 12,519,780			$ 2,083,200
19																
20																
21	**Demand Charges**															
22		5														
23	All kWs	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
24	All kWs - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
25	All kWs - S	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
26	All kWs - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
27	All kWs - ISD	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
28	Subtotal	-		$ -	-		$ -	-		$ -	-		$ -	-		$ -
29																
30	Total Demand Charges	-		$ -	-		$ -	-		$ -	-		$ -	-		$ -
31																
32																
33	**Energy Charges**															
34		3,700														
35	All kWhs	254,431,947	$ 0.04802	$ 12,217,822	39,334,127	$ 0.04802	$ 1,888,825	292,630,605	$ 0.01884	$ 5,511,795	254,431,947	$ 0.03073	$ 7,818,694	39,334,127	$ 0.03073	$ 1,208,738
36	All kWhs - HOW	500,571	$ 0.04802	$ 24,037	47,520	$ 0.04802	$ 2,282	548,091	$ 0.01884	$ 10,323	500,571	$ 0.03073	$ 15,383	47,520	$ 0.03073	$ 1,460
37	All kWhs - S	2,565,725	$ 0.04802	$ 123,206	510,088	$ 0.04802	$ 24,494	3,048,615	$ 0.01884	$ 57,422	2,565,725	$ 0.03073	$ 78,845	510,088	$ 0.03073	$ 15,675
38	All kWhs - LS	-	$ 0.04802	$ -	-	$ 0.04802	$ -	-	$ 0.01884	$ -	-	$ 0.03073	$ -	-	$ 0.03073	$ -
39	All kWhs - ISD	4,955,629	$ 0.04802	$ 237,969	703,380	$ 0.04802	$ 33,776	5,659,008	$ 0.01884	$ 106,589	4,955,629	$ 0.03073	$ 152,286	703,380	$ 0.03073	$ 21,615
40	Subtotal	262,453,872		$ 12,603,035	40,595,115		$ 1,949,377	301,886,319		$ 5,686,129	262,453,872		$ 8,065,207	40,595,115		$ 1,247,488
41																
42	Total Energy Charges	262,453,872		$ 12,603,035	40,595,115		$ 1,949,377	301,886,319		$ 5,686,129	262,453,872		$ 8,065,207	40,595,115		$ 1,247,488
43																
44																
45	**Other Charges**															
46	*Community Benefit Charges*															
47	Discount Program (CAP)	254,431,947	$ 0.00058	$ 147,571	39,334,127	$ 0.00058	$ 22,814	292,630,605	$ 0.00079	$ 230,029	254,431,947	$ 0.00079	$ 200,002	39,334,127	$ 0.00079	$ 30,920
48	Discount Program (CAP) - HOW	500,571	$ 0.00058	$ 290	47,520	$ 0.00058	$ 28	548,091	$ 0.00079	$ 431	500,571	$ 0.00079	$ 393	47,520	$ 0.00079	$ 37
49	Discount Program (CAP) - S	2,565,725	$ 0.00058	$ 1,488	510,088	$ 0.00058	$ 296	3,048,615	$ 0.00079	$ 2,396	2,565,725	$ 0.00079	$ 2,017	510,088	$ 0.00079	$ 401
50	Discount Program (CAP) - LS	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
51	Discount Program (CAP) - ISD	4,955,629	$ 0.00058	$ 2,874	703,380	$ 0.00058	$ 408	5,659,008	$ 0.00079	$ 4,448	4,955,629	$ 0.00079	$ 3,895	703,380	$ 0.00079	$ 553
52	Service Area Lighting	254,431,947	$ 0.00124	$ 315,496	39,334,127	$ -	$ -	292,630,605	$ 0.00108	$ 315,496	254,431,947	$ 0.00124	$ 315,496	39,334,127	$ -	$ -
53	Service Area Lighting - HOW	500,571	$ 0.00124	$ 621	47,520	$ -	$ -	548,091	$ 0.00113	$ 621	500,571	$ 0.00124	$ 621	47,520	$ -	$ -
54	Service Area Lighting - S	2,565,725	$ 0.00124	$ 3,181	510,088	$ -	$ -	3,048,615	$ 0.00104	$ 3,181	2,565,725	$ 0.00124	$ 3,181	510,088	$ -	$ -
55	Service Area Lighting - LS	-	$ 0.00124	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00124	$ -	-	$ -	$ -
56	Service Area Lighting - ISD	4,955,629	$ 0.00124	$ 6,145	703,380	$ -	$ -	5,659,008	$ 0.00109	$ 6,145	4,955,629	$ 0.00124	$ 6,145	703,380	$ -	$ -
57	Energy Efficiency Services	254,431,947	$ 0.00238	$ 605,548	39,334,127	$ 0.00238	$ 93,615	292,630,605	$ 0.00238	$ 696,461	254,431,947	$ 0.00238	$ 605,548	39,334,127	$ 0.00238	$ 93,615
58	Energy Efficiency Services - HOW	500,571	$ 0.00238	$ 1,191	47,520	$ 0.00238	$ 113	548,091	$ 0.00238	$ 1,304	500,571	$ 0.00238	$ 1,191	47,520	$ 0.00238	$ 113
59	Energy Efficiency Services - S	2,565,725	$ 0.00238	$ 6,106	510,088	$ 0.00238	$ 1,214	3,048,615	$ 0.00238	$ 7,256	2,565,725	$ 0.00238	$ 6,106	510,088	$ 0.00238	$ 1,214
60	Energy Efficiency Services - LS	-	$ 0.00238	$ -	-	$ 0.00238	$ -	-	$ 0.00238	$ -	-	$ 0.00238	$ -	-	$ 0.00238	$ -
61	Energy Efficiency Services - ISD	4,955,629	$ 0.00238	$ 11,794	703,380	$ 0.00238	$ 1,674	5,659,008	$ 0.00238	$ 13,468	4,955,629	$ 0.00238	$ 11,794	703,380	$ 0.00238	$ 1,674
62	Subtotal-Community Benefit			$ 1,102,306			$ 120,162			$ 1,281,237			$ 1,156,391			$ 128,527
63																
64	*Regulatory Charges*															
65	Regulatory Charge	254,431,947	$ 0.01206	$ 3,068,449	39,334,127	$ 0.01206	$ 474,370	292,630,605	$ 0.01206	$ 3,529,125	254,431,947	$ 0.01206	$ 3,068,449	39,334,127	$ 0.01206	$ 474,370
66	Regulatory Charge - HOW	500,571	$ 0.01206	$ 6,037	47,520	$ 0.01206	$ 573	548,091	$ 0.01206	$ 6,610	500,571	$ 0.01206	$ 6,037	47,520	$ 0.01206	$ 573
67	Regulatory Charge - S	2,565,725	$ 0.01206	$ 30,943	510,088	$ 0.01206	$ 6,152	3,048,615	$ 0.01206	$ 36,766	2,565,725	$ 0.01206	$ 30,943	510,088	$ 0.01206	$ 6,152
68	Regulatory Charge - LS	-	$ 0.01206	$ -	-	$ 0.01206	$ -	-	$ 0.01206	$ -	-	$ 0.01206	$ -	-	$ 0.01206	$ -
69	Regulatory Charge - ISD	4,955,629	$ 0.01206	$ 59,765	703,380	$ 0.01206	$ 8,483	5,659,008	$ 0.01206	$ 68,248	4,955,629	$ 0.01206	$ 59,765	703,380	$ 0.01206	$ 8,483
70	Supplemental Regulatory Charge	254,431,947	$ -	$ -	39,334,127	$ -	$ -	292,630,605	$ -	$ -	254,431,947	$ -	$ -	39,334,127	$ -	$ -
71	Supplemental Regulatory Charge - HOW	500,571	$ -	$ -	47,520	$ -	$ -	548,091	$ -	$ -	500,571	$ -	$ -	47,520	$ -	$ -
72	Supplemental Regulatory Charge - S	2,565,725	$ -	$ -	510,088	$ -	$ -	3,048,615	$ -	$ -	2,565,725	$ -	$ -	510,088	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.2

Work Paper H-5.2
Secondary Voltage < 10 kW

WP H-5.2

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Rate Year Inside City of Austin			Rate Year Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
73	Supplemental Regulatory Charge - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
74	Supplemental Regulatory Charge - ISD	4,955,629	$ -	$ -	703,380	$ -	$ -	5,659,008	$ -	$ -	4,955,629	$ -	$ -	703,380	$ -	$ -
75	Subtotal-Regulatory Charges			$ 3,165,194			$ 489,577			$ 3,640,749			$ 3,165,194			$ 489,577
76																
77																
78	Total Other Charges			$ 4,267,500			$ 609,739			$ 4,921,986			$ 4,321,585			$ 618,104
79																
80																
81	Total Revenues without Fuel			$ 23,309,279			$ 3,630,476			$ 28,662,640			$ 24,906,572			$ 3,948,792
82																
83	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
84																
85	Adjusted Total Revenues without Fuel			$ 23,309,279			$ 3,630,476			$ 28,662,640			$ 24,906,572			$ 3,948,792
86																
87																
88																
89	Power Supply and GreenChoice (Fuel)															
90	Fuel	250,144,773	$ 0.02877	$ 7,196,665	39,103,564	$ 0.02877	$ 1,125,010	288,112,868	$ 0.02877	$ 8,289,007	250,144,773	$ 0.02877	$ 7,196,665	39,103,564	$ 0.02877	$ 1,125,010
91	Fuel - HOW	500,571	$ 0.02877	$ 14,401	47,520	$ 0.02877	$ 1,367	548,091	$ 0.02877	$ 15,769	500,571	$ 0.02877	$ 14,401	47,520	$ 0.02877	$ 1,367
92	Fuel - S	2,565,725	$ 0.02877	$ 73,816	510,088	$ 0.02877	$ 14,675	3,048,615	$ 0.02877	$ 87,709	2,565,725	$ 0.02877	$ 73,816	510,088	$ 0.02877	$ 14,675
93	Fuel - LS	-	$ 0.02877	$ -	-	$ 0.02877	$ -	-	$ 0.02877	$ -	-	$ 0.02877	$ -	-	$ 0.02877	$ -
94	Fuel - ISD	4,955,629	$ 0.02877	$ 142,573	703,380	$ 0.02877	$ 20,236	5,659,008	$ 0.02877	$ 162,810	4,955,629	$ 0.02877	$ 142,573	703,380	$ 0.02877	$ 20,236
95	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
96	Fuel - GC Patron 20	2,478,074	$ 0.03600	$ 89,211	104,539	$ 0.03600	$ 3,763	2,582,613	$ 0.03600	$ 92,974	2,478,074	$ 0.03600	$ 89,211	104,539	$ 0.03600	$ 3,763
97	Fuel - GC BusinessCents/Energizer	479,174	$ 0.03627	$ 17,380	51,114	$ 0.03627	$ 1,854	530,288	$ 0.03627	$ 19,234	479,174	$ 0.03627	$ 17,380	51,114	$ 0.03627	$ 1,854
98	Fuel - GC Patron 17	1,329,926	$ 0.03800	$ 50,537	74,910	$ 0.03800	$ 2,847	1,404,836	$ 0.03800	$ 53,384	1,329,926	$ 0.03800	$ 50,537	74,910	$ 0.03800	$ 2,847
99	Total Fuel	262,453,872		$ 7,584,583	40,595,115		$ 1,169,752	301,886,319		$ 8,720,885	262,453,872		$ 7,584,583	40,595,115		$ 1,169,752
100																
101	Total Revenues with Fuel			$ 30,893,862			$ 4,800,228			$ 37,383,526			$ 32,491,156			$ 5,118,544
102				$ 0.11771			$ 0.11825						$ 0.12380			$ 0.12609
103													5.2%			
104	Combined Total Revenues with Fuel			**$35,694,090**						**$37,383,526**			**$37,609,700**			
105																
106	Percentage Increase Over Existing Total Revenues									4.73%			5.37%			5.37%
107																
108	Over/(Under) Recovery from Cost of Service												**$ 195,393**			**$ 30,782**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.3

Work Paper H-5.3
Secondary Voltage ≥ 10 < 300 kW

WP H-5.3

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Secondary	159,612	$ 27.50	$ 4,389,330	25,092	$ 27.50	$ 690,030	184,704	$ 35.93	$ 6,635,861	159,612	$ 55.00	$ 8,778,660	25,092	$ 55.00	$ 1,380,060
4	House of Worship (HOW)	3,312	$ 27.50	$ 91,080	540	$ 27.50	$ 14,850	3,852	$ 35.93	$ 138,391	3,312	$ 55.00	$ 182,160	540	$ 55.00	$ 29,700
5	State (S)	2,232	$ 27.50	$ 61,380	192	$ 27.50	$ 5,280	2,424	$ 35.93	$ 87,087	2,232	$ 55.00	$ 122,760	192	$ 55.00	$ 10,560
6	Load Shift (LS)	12	$ 27.50	$ 330	-	$ 27.50	$ -	12	$ 35.93	$ 431	12	$ 55.00	$ 660	-	$ 55.00	$ -
7	Load Shift Off-Peak (LSOFF)	-	$ 27.50	$ -	-	$ 27.50	$ -	-	$ 35.93	$ -	-	$ 55.00	$ -	-	$ 55.00	$ -
8	Independent School District (ISD)	1,980	$ 27.50	$ 54,450	840	$ 27.50	$ 23,100	2,820	$ 35.93	$ 101,314	1,980	$ 55.00	$ 108,900	840	$ 55.00	$ 46,200
9	Low Load Factor (LLF)	14,100	$ 27.50	$ 387,750	3,564	$ 27.50	$ 98,010	17,664	$ 35.93	$ 634,615	14,100	$ 55.00	$ 775,500	3,564	$ 55.00	$ 196,020
10	Total Customer Charge	181,248		$ 4,984,320	30,228		$ 831,270	211,476		$ 7,597,699	181,248		$ 9,968,640	30,228		$ 1,662,540
11																
12	*Delivery Charge*															
13	Secondary	6,152,619	$ 4.50	$ 27,686,784	853,075	$ 4.50	$ 3,838,837	7,005,693	$ 6.53	$ 45,780,667	6,152,619	$ -	$ -	853,075	$ -	$ -
14	HOW	155,936	$ 4.50	$ 701,711	31,510	$ 4.50	$ 141,796	187,446	$ 6.53	$ 1,224,918	155,936	$ -	$ -	31,510	$ -	$ -
15	S	170,034	$ 4.50	$ 765,152	3,620	$ 4.50	$ 16,290	173,654	$ 6.53	$ 1,134,788	170,034	$ -	$ -	3,620	$ -	$ -
16	LS	3,407	$ 4.50	$ 15,330	-	$ 4.50	$ -	3,407	$ 6.53	$ 22,262	3,407	$ -	$ -	-	$ -	$ -
17	LSOFF	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 6.53	$ -	-	$ -	$ -	-	$ -	$ -
18	ISD	263,015	$ 4.50	$ 1,183,569	106,945	$ 4.50	$ 481,251	369,960	$ 6.53	$ 2,417,607	263,015	$ -	$ -	106,945	$ -	$ -
19	LLF	837,715	$ 4.50	$ 3,769,715	216,953	$ 4.50	$ 976,291	1,054,668	$ 6.53	$ 6,892,023	837,715	$ -	$ -	216,953	$ -	$ -
20																
21	Total Delivery Charge			$ 34,122,262			$ 5,454,463			$ 57,472,266			$ -			$ -
22																
23	Total Basic Charges			$ 39,106,582			$ 6,285,733			$ 65,069,965			$ 9,968,640			$ 1,662,540
24																
25																
26	**Demand Charges**										Demands Below Are Not Adjusted for < 20% Load Factor					
27		50														
28	All kWs	6,152,619	$ 4.19	$ 25,779,472	853,075	$ 4.19	$ 3,574,383	7,005,693	$ 6.06	$ 42,455,649	6,152,619	$ 9.00	$ 55,373,567	853,075	$ 9.00	$ 7,677,673
29	All kWs - HOW	155,936	$ 4.19	$ 653,371	31,510	$ 4.19	$ 132,027	187,446	$ 6.06	$ 1,135,953	155,936	$ 9.00	$ 1,403,422	31,510	$ 9.00	$ 283,591
30	All kWs - S	170,034	$ 4.19	$ 712,441	3,620	$ 4.19	$ 15,167	173,654	$ 6.06	$ 1,052,370	170,034	$ 9.00	$ 1,530,304	3,620	$ 9.00	$ 32,579
31	All kWs - LS	3,407	$ 4.19	$ 14,274	-	$ 4.19	$ -	3,407	$ 6.06	$ 20,646	3,407	$ 9.00	$ 30,661	-	$ 9.00	$ -
32	All kWs - LSOFF	-	$ 4.19	$ -	-	$ 4.19	$ -	-	$ 6.06	$ -	-	$ 9.00	$ -	-	$ 9.00	$ -
33	All kWs - ISD	263,015	$ 4.19	$ 1,102,034	106,945	$ 4.19	$ 448,098	369,960	$ 6.06	$ 2,242,018	263,015	$ 9.00	$ 2,367,138	106,945	$ 9.00	$ 962,501
34	All kWs - LLF	837,715	$ 4.19	$ 3,510,024	216,953	$ 4.19	$ 909,035	1,054,668	$ 6.06	$ 6,391,461	837,715	$ 9.00	$ 7,539,431	216,953	$ 9.00	$ 1,952,581
35	Subtotal	7,582,725		$ 31,771,617	1,212,103		$ 5,078,711	8,794,828		$ 53,298,096	7,582,725		$ 68,244,523	1,212,103		$ 10,908,926
36																
37	Power Factor Penalty	202,410	$ 8.69	$ 1,758,946	35,847	$ 8.69	$ 311,514				202,410	$ 9.00	$ 1,821,694	35,847	$ 9.00	$ 322,627
38	Adjustment for Load Shift (overstated demands above)	(1,025)	$ 8.69	$ (8,909)	-	$ 8.69	$ -				(1,025)	$ 9.00	$ (9,227)	-	$ 9.00	$ -
39	Adjustment for Low Load Factor (<20%)	(318,175)	$ 8.69	$ (2,764,938)	(85,310)	$ 8.69	$ (741,342)									
40	Adjustment for HOW Accommodation	(39,753)	$ 8.69	$ (345,455)	(8,553)	$ 8.69	$ (74,324)									
41																
42	Total Demand Charges	7,582,725		$ 30,411,262	1,212,103		$ 4,574,559	8,794,828		$ 53,298,096	7,582,725		$ 70,056,990	1,212,103		$ 11,231,552
43																
44																
45	**Energy Charges**															
46		37,000														
47	All kWhs	2,142,907,543	$ 0.02421	$ 51,879,792	290,446,866	$ 0.02356	$ 6,842,928	2,420,112,387	$ 0.00000	$ 0	2,142,907,543	$ 0.01677	$ 35,936,559	290,446,866	$ 0.01677	$ 4,870,794
48	All kWhs - HOW	26,223,429	$ 0.02421	$ 634,869	5,132,584	$ 0.02356	$ 120,924	31,325,107	$ 0.00000	$ 0	26,223,429	$ 0.01677	$ 439,767	5,132,584	$ 0.01677	$ 86,073
49	All kWhs - S	70,192,780	$ 0.02421	$ 1,699,367	1,606,967	$ 0.02356	$ 37,860	71,590,449	$ 0.00000	$ 0	70,192,780	$ 0.01677	$ 1,177,133	1,606,967	$ 0.01677	$ 26,949
50	All kWhs - LS	758,782	$ 0.02421	$ 18,370	-	$ 0.02356	$ -	758,782	$ 0.00000	$ 0	758,782	$ 0.01677	$ 12,725	-	$ 0.01677	$ -
51	All kWhs - LSOFF	593,205	$ -	$ -	-	$ -	$ -	593,205	$ 0.00000	$ 0	593,205	$ -	$ -	-	$ -	$ -
52	All kWhs - ISD	65,769,003	$ 0.02421	$ 1,592,268	24,778,311	$ 0.02356	$ 583,777	89,430,570	$ 0.00000	$ 0	65,769,003	$ 0.01677	$ 1,102,946	24,778,311	$ 0.01677	$ 415,532
53	All kWhs - LLF	85,947,762	$ 0.02421	$ 2,080,795	21,672,172	$ 0.02356	$ 510,596	106,786,311	$ 0.00000	$ 0	85,947,762	$ 0.01677	$ 1,441,344	21,672,172	$ 0.01677	$ 363,442
54																
55	Subtotal	2,392,392,503		$ 57,905,461	343,636,899		$ 8,096,085	2,720,596,811		$ 0	2,392,392,503		$ 40,110,474	343,636,899		$ 5,762,791
56																
57	Total Energy Charges	2,392,392,503		$ 57,905,461	343,636,899		$ 8,096,085	2,720,596,811		$ 0	2,392,392,503		$ 40,110,474	343,636,899		$ 5,762,791
58																
59																
60	**Other Charges**															
61	*Community Benefit Charges*															
62	Discount Program (CAP)	2,142,907,543	$ 0.00058	$ 1,242,886	290,446,866	$ 0.00058	$ 168,459	2,420,112,387	$ 0.00079	$ 1,902,388	2,142,907,543	$ 0.00079	$ 1,684,485	290,446,866	$ 0.00079	$ 228,313
63	Discount Program (CAP) - HOW	26,223,429	$ 0.00058	$ 15,210	5,132,584	$ 0.00058	$ 2,977	31,325,107	$ 0.00079	$ 24,624	26,223,429	$ 0.00079	$ 20,614	5,132,584	$ 0.00079	$ 4,035
64	Discount Program (CAP) - S	70,192,780	$ 0.00058	$ 40,712	1,606,967	$ 0.00058	$ 932	71,590,449	$ 0.00079	$ 56,275	70,192,780	$ 0.00079	$ 55,177	1,606,967	$ 0.00079	$ 1,263
65	Discount Program (CAP) - LS	758,782	$ 0.00058	$ 440	-	$ 0.00058	$ -	758,782	$ 0.00079	$ 596	758,782	$ 0.00079	$ 596	-	$ 0.00079	$ -
66	Discount Program (CAP) - LSOFF	593,205	$ 0.00058	$ 344	-	$ 0.00058	$ -	593,205	$ 0.00079	$ 466	593,205	$ 0.00079	$ 466	-	$ 0.00079	$ -
67	Discount Program (CAP) - ISD	65,769,003	$ 0.00058	$ 38,146	24,778,311	$ 0.00058	$ 14,371	89,430,570	$ 0.00079	$ 70,299	65,769,003	$ 0.00079	$ 51,699	24,778,311	$ 0.00079	$ 19,478
68	Discount Program (CAP) - LLF	85,947,762	$ 0.00058	$ 49,850	21,672,172	$ 0.00058	$ 12,570	106,786,311	$ 0.00079	$ 83,942	85,947,762	$ 0.00079	$ 67,561	21,672,172	$ 0.00079	$ 17,036
69	Service Area Lighting	2,142,907,543	$ 0.00124	$ 2,657,205	290,446,866	$ -	$ -	2,420,112,387	$ 0.00110	$ 2,657,205	2,142,907,543	$ 0.00124	$ 2,657,205	290,446,866	$ -	$ -
70	Service Area Lighting - HOW	26,223,429	$ 0.00124	$ 32,517	5,132,584	$ -	$ -	31,325,107	$ 0.00104	$ 32,517	26,223,429	$ 0.00124	$ 32,517	5,132,584	$ -	$ -
71	Service Area Lighting - S	70,192,780	$ 0.00124	$ 87,039	1,606,967	$ -	$ -	71,590,449	$ 0.00122	$ 87,039	70,192,780	$ 0.00124	$ 87,039	1,606,967	$ -	$ -
72	Service Area Lighting - LS	758,782	$ 0.00124	$ 941	-	$ -	$ -	758,782	$ 0.00124	$ 941	758,782	$ 0.00124	$ 941	-	$ -	$ -
73	Service Area Lighting - LSOFF	593,205	$ 0.00124	$ 736	-	$ -	$ -	593,205	$ 0.00124	$ 736	593,205	$ 0.00124	$ 736	-	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.3

Work Paper H-5.3
Secondary Voltage ≥ 10 < 300 kW

WP H-5.3

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL									
		Test Year 2021			Test Year 2021						Rate Year			Rate Year			
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin			
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
74	Service Area Lighting - ISD	65,769,003	$ 0.00124	$ 81,554	24,778,311	$ -	$ -	89,430,570	$ 0.00091	$ 81,554	65,769,003	$ 0.00124	$ 81,554	24,778,311	$ -	$ -	
75	Service Area Lighting - LLF	85,947,762	$ 0.00124	$ 106,575	21,672,172	$ -	$ -	106,786,311	$ 0.00100	$ 106,575	85,947,762	$ 0.00124	$ 106,575	21,672,172	$ -	$ -	
76	Energy Efficiency Services	2,142,907,543	$ 0.00238	$ 5,100,120	290,446,866	$ 0.00238	$ 691,264	2,420,112,387	$ 0.00238	$ 5,759,867	2,142,907,543	$ 0.00238	$ 5,100,120	290,446,866	$ 0.00238	$ 691,264	
77	Energy Efficiency Services - HOW	26,223,429	$ 0.00238	$ 62,412	5,132,584	$ 0.00238	$ 12,216	31,325,107	$ 0.00238	$ 74,554	26,223,429	$ 0.00238	$ 62,412	5,132,584	$ 0.00238	$ 12,216	
78	Energy Efficiency Services - S	70,192,780	$ 0.00238	$ 167,059	1,606,967	$ 0.00238	$ 3,825	71,590,449	$ 0.00238	$ 170,385	70,192,780	$ 0.00238	$ 167,059	1,606,967	$ 0.00238	$ 3,825	
79	Energy Efficiency Services - LS	758,782	$ 0.00238	$ 1,806	-	$ 0.00238	$ -	758,782	$ 0.00238	$ 1,806	758,782	$ 0.00238	$ 1,806	-	$ 0.00238	$ -	
80	Energy Efficiency Services - LSOFF	593,205	$ 0.00238	$ 1,412	-	$ 0.00238	$ -	593,205	$ 0.00238	$ 1,412	593,205	$ 0.00238	$ 1,412	-	$ 0.00238	$ -	
81	Energy Efficiency Services - ISD	65,769,003	$ 0.00238	$ 156,530	24,778,311	$ 0.00238	$ 58,972	89,430,570	$ 0.00238	$ 212,845	65,769,003	$ 0.00238	$ 156,530	24,778,311	$ 0.00238	$ 58,972	
82	Energy Efficiency Services - LLF	85,947,762	$ 0.00238	$ 204,556	21,672,172	$ 0.00238	$ 51,580	106,786,311	$ 0.00238	$ 254,151	85,947,762	$ 0.00238	$ 204,556	21,672,172	$ 0.00238	$ 51,580	
83	Subtotal-Community Benefit			$ 10,048,049			$ 1,017,165			$ 11,580,178			$ 10,541,059			$ 1,087,980	
84																	
85	*Regulatory Charges*																
86	Regulatory Charge	6,152,619	$ 3.36000	$ 20,672,799	853,075	$ 3.36000	$ 2,866,331	7,005,693	$ 3.36000	$ 23,539,130	6,152,619	$ 3.36000	$ 20,672,799	853,075	$ 3.36000	$ 2,866,331	
87	Regulatory Charge - HOW	155,936	$ 3.36000	$ 523,944	31,510	$ 3.36000	$ 105,874	187,446	$ 3.36000	$ 629,818	155,936	$ 3.36000	$ 523,944	31,510	$ 3.36000	$ 105,874	
88	Regulatory Charge - S	170,034	$ 3.36000	$ 571,313	3,620	$ 3.36000	$ 12,163	173,654	$ 3.36000	$ 583,476	170,034	$ 3.36000	$ 571,313	3,620	$ 3.36000	$ 12,163	
89	Regulatory Charge - LS	3,407	$ 3.36000	$ 11,447	-	$ 3.36000	$ -	3,407	$ 3.36000	$ 11,447	3,407	$ 3.36000	$ 11,447	-	$ 3.36000	$ -	
90	Regulatory Charge - LSOFF	-	$ 3.36000	$ -	-	$ 3.36000	$ -	-	$ 3.36000	$ -	-	$ 3.36000	$ -	-	$ 3.36000	$ -	
91	Regulatory Charge - ISD	263,015	$ 3.36000	$ 883,732	106,945	$ 3.36000	$ 359,334	369,960	$ 3.36000	$ 1,243,065	263,015	$ 3.36000	$ 883,732	106,945	$ 3.36000	$ 359,334	
92	Regulatory Charge - LLF	837,715	$ 3.36000	$ 2,814,721	216,953	$ 3.36000	$ 728,964	1,054,668	$ 3.36000	$ 3,543,684	837,715	$ 3.36000	$ 2,814,721	216,953	$ 3.36000	$ 728,964	
93	Supplemental Regulatory Charge	6,152,619	$ -	$ -	853,075	$ -	$ -	7,005,693	$ -	$ -	6,152,619	$ -	$ -	853,075	$ -	$ -	
94	Supplemental Regulatory Charge - HOW	155,936	$ -	$ -	31,510	$ -	$ -	187,446	$ -	$ -	155,936	$ -	$ -	31,510	$ -	$ -	
95	Supplemental Regulatory Charge - S	170,034	$ -	$ -	3,620	$ -	$ -	173,654	$ -	$ -	170,034	$ -	$ -	3,620	$ -	$ -	
96	Supplemental Regulatory Charge - LS	3,407	$ -	$ -	-	$ -	$ -	3,407	$ -	$ -	3,407	$ -	$ -	-	$ -	$ -	
97	Supplemental Regulatory Charge - LSOFF	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	
98	Supplemental Regulatory Charge - ISD	263,015	$ -	$ -	106,945	$ -	$ -	369,960	$ -	$ -	263,015	$ -	$ -	106,945	$ -	$ -	
99	Supplemental Regulatory Charge - LLF	837,715	$ -	$ -	216,953	$ -	$ -	1,054,668	$ -	$ -	837,715	$ -	$ -	216,953	$ -	$ -	
100	Subtotal-Regulatory Charges			$ 25,477,955			$ 4,072,666			$ 29,550,621			$ 25,477,955			$ 4,072,666	
101																	
102	Power Factor Penalty	202,410	$ 3.36000	$ 680,099	35,847	$ 3.36000	$ 120,447				202,410	$ 3.36000	$ 680,099	35,847	$ 3.36000	$ 120,447	
103	Adjustment for Load Shift (overstated demands above)	(1,025)	$ 3.36000	$ (3,445)	-	$ 3.36000	$ -				(1,025)	$ 3.36000	$ (3,445)	-	$ 3.36000	$ -	
104	Adjustment for Low Load Factor (<20%)	(318,175)	$ 3.36000	$ (1,069,067)	(85,310)	$ 3.36000	$ (286,641)										
105	Adjustment for HOW Accommodation	(39,753)	$ 3.36000	$ (133,571)	(8,553)	$ 3.36000	$ (28,737)										
106																	
107	Total Other Charges			$ 35,000,021			$ 4,894,900			$ 41,130,799			$ 36,695,669			$ 5,281,093	
108																	
109																	
110	Total Revenues without Fuel			$ 162,423,326			$ 23,851,278			$ 159,498,861			$ 156,831,774			$ 23,937,976	
111																	
112	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%	
113																	
114	Adjusted Total Revenues without Fuel			$ 162,423,326			$ 23,851,278			$ 159,498,861			$ 156,831,774			$ 23,937,976	
115																	
116																	
117																	
118	Power Supply and GreenChoice (Fuel)																
119	Fuel	2,047,948,033	$ 0.02877	$ 58,919,465	286,186,302	$ 0.02877	$ 8,233,580	2,334,134,335	$ 0.02877	$ 67,153,045	2,047,948,033	$ 0.02877	$ 58,919,465	286,186,302	$ 0.02877	$ 8,233,580	
120	Fuel - HOW	26,223,429	$ 0.02877	$ 754,448	5,132,584	$ 0.02877	$ 147,664	31,356,012	$ 0.02877	$ 902,112	26,223,429	$ 0.02877	$ 754,448	5,132,584	$ 0.02877	$ 147,664	
121	Fuel - S	70,192,780	$ 0.02877	$ 2,019,446	1,606,967	$ 0.02877	$ 46,232	71,799,747	$ 0.02877	$ 2,065,679	70,192,780	$ 0.02877	$ 2,019,446	1,606,967	$ 0.02877	$ 46,232	
122	Fuel - LS	758,782	$ 0.02877	$ 21,830	-	$ 0.02877	$ -	758,782	$ 0.02877	$ 21,830	758,782	$ 0.02877	$ 21,830	-	$ 0.02877	$ -	
123	Fuel - LSOFF	593,205	$ 0.02877	$ 17,067	-	$ 0.02877	$ -	593,205	$ 0.02877	$ 17,067	593,205	$ 0.02877	$ 17,067	-	$ 0.02877	$ -	
124	Fuel - ISD	65,769,003	$ 0.02877	$ 1,892,174	24,778,311	$ 0.02877	$ 712,872	90,547,313	$ 0.02877	$ 2,605,046	65,769,003	$ 0.02877	$ 1,892,174	24,778,311	$ 0.02877	$ 712,872	
125	Fuel - LLF	85,947,762	$ 0.02877	$ 2,472,717	21,672,172	$ 0.02877	$ 623,508	107,619,934	$ 0.02877	$ 3,096,226	85,947,762	$ 0.02877	$ 2,472,717	21,672,172	$ 0.02877	$ 623,508	
126	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	
127	Fuel - GC Patron 20	44,414,824	$ 0.03600	$ 1,598,934	1,208,712	$ 0.03600	$ 43,514	45,623,536	$ 0.03600	$ 1,642,447	44,414,824	$ 0.03600	$ 1,598,934	1,208,712	$ 0.03600	$ 43,514	
128	Fuel - GC BusinessCents/Energizer	10,502,815	$ 0.03627	$ 380,937	411,344	$ 0.03627	$ 14,919	10,914,159	$ 0.03627	$ 395,857	10,502,815	$ 0.03627	$ 380,937	411,344	$ 0.03627	$ 14,919	
129	Fuel - GC Patron 17	40,041,871	$ 0.03800	$ 1,521,591	2,640,508	$ 0.03800	$ 100,339	42,682,379	$ 0.03800	$ 1,621,930	40,041,871	$ 0.03800	$ 1,521,591	2,640,508	$ 0.03800	$ 100,339	
130	Total Fuel	2,392,392,503		$ 69,598,609	343,636,899		$ 9,922,630	2,736,029,402		$ 79,521,239	2,392,392,503		$ 69,598,609	343,636,899		$ 9,922,630	
131																	
132	Total Revenues with Fuel			$ 232,021,935			$ 33,773,907			$ 239,020,099			$ 226,430,383			$ 33,860,605	
133				$ 0.09698			$ 0.09828						$ 0.09465			$ 0.09854	
134													-2.4%				
135	Combined Total Revenues with Fuel			**$265,795,842**						**$239,020,099**			**$260,290,988**				
	Percentage Increase Over Existing Total Revenues									-10.07%			-2.07%			-2.07%	

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.3

Work Paper H-5.3
Secondary Voltage ≥ 10 < 300 kW

		FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs)								
		Test Year 2021			Test Year 2021			Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
No.	Description	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	Over/(Under) Recovery from Cost of Service												**$ 18,503,812**			**$ 2,767,077**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.4

Work Paper H-5.4
Secondary Voltage ≥ 300 kW

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Secondary	7,092	$ 71.50	$ 507,078	816	$ 71.50	$ 58,344	7,908	$ 835.32	$ 6,605,728	7,092	$ 275.00	$ 1,950,300	816	$ 275.00	$ 224,400
4	House of Worship (HOW)	60	$ 71.50	$ 4,290	-	$ 71.50	$ -	60	$ 835.32	$ 50,119	60	$ 275.00	$ 16,500	-	$ 275.00	$ -
5	State (S)	588	$ 71.50	$ 42,042	-	$ 71.50	$ -	588	$ 835.32	$ 491,169	588	$ 275.00	$ 161,700	-	$ 275.00	$ -
6	Load Shift (LS)	60	$ 71.50	$ 4,290	-	$ 71.50	$ -	60	$ 835.32	$ 50,119	60	$ 275.00	$ 16,500	-	$ 275.00	$ -
7	Load Shift Off-Peak (LSOFF)	-	$ 71.50	$ -	-	$ 71.50	$ -	-	$ 835.32	$ -	-	$ 275.00	$ -	-	$ 275.00	$ -
8	Independent School District (ISD)	576	$ 71.50	$ 41,184	180	$ 71.50	$ 12,870	756	$ 835.32	$ 631,504	576	$ 275.00	$ 158,400	180	$ 275.00	$ 49,500
9	Low Load Factor (LLF)	96	$ 71.50	$ 6,864	12	$ 71.50	$ 858	108	$ 835.32	$ 90,215	96	$ 275.00	$ 26,400	12	$ 275.00	$ 3,300
10	Total Customer Charge	8,472		$ 605,748	1,008		$ 72,072	9,480		$ 7,918,855	8,472		$ 2,329,800	1,008		$ 277,200
11																
12	*Delivery Charge*															
13	Secondary	3,655,851	$ 4.50	$ 16,451,330	362,370	$ 4.50	$ 1,630,666	4,018,221	$ 8.26	$ 33,205,067	3,655,851	$ -	$ -	362,370	$ -	$ -
14	HOW	23,790	$ 4.50	$ 107,056	705	$ 4.50	$ 3,173	24,495	$ 8.26	$ 202,419	23,790	$ -	$ -	705	$ -	$ -
15	S	313,580	$ 4.50	$ 1,411,112	-	$ 4.50	$ -	313,580	$ 8.26	$ 2,591,310	313,580	$ -	$ -	-	$ -	$ -
16	LS	58,217	$ 4.50	$ 261,978	-	$ 4.50	$ -	58,217	$ 8.26	$ 481,085	58,217	$ -	$ -	-	$ -	$ -
17	LSOFF	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 8.26	$ -	-	$ -	$ -	-	$ -	$ -
18	ISD	247,952	$ 4.50	$ 1,115,784	93,509	$ 4.50	$ 420,792	341,461	$ 8.26	$ 2,821,708	247,952	$ -	$ -	93,509	$ -	$ -
19	LLF	125,413	$ 4.50	$ 564,360	6,636	$ 4.50	$ 29,863	132,050	$ 8.26	$ 1,091,208	125,413	$ -	$ -	6,636	$ -	$ -
20	Total Delivery Charge			$ 19,911,619			$ 2,084,494			$ 40,392,797			$ -			$ -
21																
22	Total Basic Charges			$ 20,517,367			$ 2,156,566			$ 48,311,652			$ 2,329,800			$ 277,200
23																
24																
25	**Demand Charges**										Demands Below Are not Adjusted for < 20% Load Factor					
26		500														
27	All kWs	3,655,851	$ 6.40	$ 23,397,447	362,370	$ 6.40	$ 2,319,169	4,018,221	$ 7.83	$ 31,465,589	3,655,851	$ 11.50	$ 42,042,288	362,370	$ 11.50	$ 4,167,257
28	All kWs - HOW	23,790	$ 6.40	$ 152,257	705	$ 6.40	$ 4,512	24,495	$ 7.83	$ 191,815	23,790	$ 11.50	$ 273,586	705	$ 11.50	$ 8,108
29	All kWs - S	313,580	$ 6.40	$ 2,006,914	-	$ 6.40	$ -	313,580	$ 7.83	$ 2,455,562	313,580	$ 11.50	$ 3,606,174	-	$ 11.50	$ -
30	All kWs - LS	58,217	$ 6.40	$ 372,590	-	$ 6.40	$ -	58,217	$ 7.83	$ 455,883	58,217	$ 11.50	$ 669,498	-	$ 11.50	$ -
31	All kWs - LSOFF	-	$ 6.40	$ -	-	$ 6.40	$ -	-	$ 7.83	$ -	-	$ 11.50	$ -	-	$ 11.50	$ -
32	All kWs - ISD	247,952	$ 6.40	$ 1,586,893	93,509	$ 6.40	$ 598,459	341,461	$ 7.83	$ 2,673,890	247,952	$ 11.50	$ 2,851,449	93,509	$ 11.50	$ 1,075,357
33	All kWs - LLF	125,413	$ 6.40	$ 802,645	6,636	$ 6.40	$ 42,472	132,050	$ 7.83	$ 1,034,044	125,413	$ 11.50	$ 1,442,253	6,636	$ 11.50	$ 76,317
34	Subtotal	4,424,804		$ 28,318,747	463,221		$ 2,964,613	4,888,025		$ 38,276,783	4,424,804		$ 50,885,249	463,221		$ 5,327,040
35																
36	Power Factor Penalty	77,946	$ 10.90	$ 849,607	12,856	$ 10.90	$ 140,131				77,946	$ 11.50	$ 896,374	12,856	$ 11.50	$ 147,845
37	Adjustment for Load Shift (overstated demands above)	(42,725)	$ 10.90	$ (465,701)	-	$ 10.90	$ -				(42,725)	$ 11.50	$ (491,336)	-	$ 11.50	$ -
38	Adjustment for Low Load Factor (<20%)	(79,971)	$ 10.90	$ (871,681)	(4,243)	$ 10.90	$ (46,251)									
39	Adjustment for HOW Accommodation	(6,147)	$ 10.90	$ (67,001)	(36)	$ 10.90	$ (390)									
40																
41	Total Demand Charges	4,424,804		$ 27,763,971	463,221		$ 3,058,104	4,888,025		$ 38,276,783	4,424,804		$ 51,290,288	463,221		$ 5,474,885
42																
43																
44	**Energy Charges**															
45		365,000														
46	All kWhs	1,801,679,149	$ 0.01955	$ 35,222,827	158,973,621	$ 0.01902	$ 3,023,678	1,949,370,890	$ 0.00000	$ 0	1,801,679,149	$ 0.01641	$ 29,565,555	158,973,621	$ 0.01641	$ 2,608,757
47	All kWhs - HOW	4,949,414	$ 0.01955	$ 96,761	160,047	$ 0.01902	$ 3,044	5,109,461	$ 0.00000	$ 0	4,949,414	$ 0.01641	$ 81,220	160,047	$ 0.01641	$ 2,626
48	All kWhs - S	153,230,523	$ 0.01955	$ 2,995,657	-	$ 0.01902	$ -	153,130,888	$ 0.00000	$ 0	153,230,523	$ 0.01641	$ 2,514,513	-	$ 0.01641	$ -
49	All kWhs - LS	13,843,407	$ 0.01955	$ 270,639	-	$ 0.01902	$ -	13,843,407	$ 0.00000	$ 0	13,843,407	$ 0.01641	$ 227,170	-	$ 0.01641	$ -
50	All kWhs - LSOFF	9,862,243	$ -	$ -	-	$ -	$ -	9,862,243	$ 0.00000	$ 0	9,862,243	$ -	$ -	-	$ -	$ -
51	All kWhs - ISD	81,214,507	$ 0.01955	$ 1,587,744	26,671,901	$ 0.01902	$ 507,300	106,273,447	$ 0.00000	$ 0	81,214,507	$ 0.01641	$ 1,332,730	26,671,901	$ 0.01641	$ 437,686
52	All kWhs - LLF	11,185,058	$ 0.01955	$ 218,668	507,637	$ 0.01902	$ 9,655	11,686,294	$ 0.00000	$ 0	11,185,058	$ 0.01641	$ 183,547	507,637	$ 0.01641	$ 8,330
53	Subtotal	2,075,964,300		$ 40,392,295	186,313,205		$ 3,543,677	2,249,276,630		$ 0	2,075,964,300		$ 33,904,735	186,313,205		$ 3,057,400
54																
55	Total Energy Charges	2,075,964,300		$ 40,392,295	186,313,205		$ 3,543,677	2,249,276,630		$ 0	2,075,964,300		$ 33,904,735	186,313,205		$ 3,057,400
56																
57																
58	**Other Charges**															
59	*Community Benefit Charges*															
60	Discount Program (CAP)	1,801,679,149	$ 0.00058	$ 1,044,974	158,973,621	$ 0.00058	$ 92,205	1,949,370,890	$ 0.00079	$ 1,532,350	1,801,679,149	$ 0.00079	$ 1,416,254	158,973,621	$ 0.00079	$ 124,965
61	Discount Program (CAP) - HOW	4,949,414	$ 0.00058	$ 2,871	160,047	$ 0.00058	$ 93	5,109,461	$ 0.00079	$ 4,016	4,949,414	$ 0.00079	$ 3,891	160,047	$ 0.00079	$ 126
62	Discount Program (CAP) - S	15,323,052	$ 0.00058	$ 8,887	-	$ 0.00058	$ -	153,130,888	$ 0.00079	$ 120,372	15,323,052	$ 0.00079	$ 12,045	-	$ 0.00079	$ -
63	Discount Program (CAP) - LS	13,843,407	$ 0.00058	$ 8,029	-	$ 0.00058	$ -	13,843,407	$ 0.00079	$ 10,882	13,843,407	$ 0.00079	$ 10,882	-	$ 0.00079	$ -
64	Discount Program (CAP) - LSOFF	9,862,243	$ 0.00058	$ 5,720	-	$ 0.00058	$ -	9,862,243	$ 0.00079	$ 7,752	9,862,243	$ 0.00079	$ 7,752	-	$ 0.00079	$ -
65	Discount Program (CAP) - ISD	81,214,507	$ 0.00058	$ 47,104	26,671,901	$ 0.00058	$ 15,470	106,273,447	$ 0.00079	$ 83,539	81,214,507	$ 0.00079	$ 63,841	26,671,901	$ 0.00079	$ 20,966
66	Discount Program (CAP) - LLF	11,185,058	$ 0.00058	$ 6,487	507,637	$ 0.00058	$ 294	11,686,294	$ 0.00079	$ 9,186	11,185,058	$ 0.00079	$ 8,792	507,637	$ 0.00079	$ 399
67	Service Area Lighting	1,801,679,149	$ 0.00124	$ 2,234,082	158,973,621	$ -	$ -	1,949,370,890	$ 0.00115	$ 2,234,082	1,801,679,149	$ 0.00124	$ 2,234,082	158,973,621	$ -	$ -
68	Service Area Lighting - HOW	4,949,414	$ 0.00124	$ 6,137	160,047	$ -	$ -	5,109,461	$ 0.00120	$ 6,137	4,949,414	$ 0.00124	$ 6,137	160,047	$ -	$ -
69	Service Area Lighting - S	15,323,052	$ 0.00124	$ 19,001	-	$ -	$ -	153,130,888	$ 0.00012	$ 19,001	15,323,052	$ 0.00124	$ 19,001	-	$ -	$ -
70	Service Area Lighting - LS	13,843,407	$ 0.00124	$ 17,166	-	$ -	$ -	13,843,407	$ 0.00124	$ 17,166	13,843,407	$ 0.00124	$ 17,166	-	$ -	$ -
71	Service Area Lighting - LSOFF	9,862,243	$ 0.00124	$ 12,229	-	$ -	$ -	9,862,243	$ 0.00124	$ 12,229	9,862,243	$ 0.00124	$ 12,229	-	$ -	$ -
72	Service Area Lighting - ISD	81,214,507	$ 0.00124	$ 100,706	26,671,901	$ -	$ -	106,273,447	$ 0.00095	$ 100,706	81,214,507	$ 0.00124	$ 100,706	26,671,901	$ -	$ -
73	Service Area Lighting - LLF	11,185,058	$ 0.00124	$ 13,869	507,637	$ -	$ -	11,686,294	$ 0.00119	$ 13,869	11,185,058	$ 0.00124	$ 13,869	507,637	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.4

Work Paper H-5.4
Secondary Voltage ≥ 300 kW

WP H-5.4

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year			Rate Year		
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
74	Energy Efficiency Services	1,801,679,149	$ 0.00238	$ 4,287,996	158,973,621	$ 0.00238	$ 378,357	1,949,370,890	$ 0.00238	$ 4,639,503	1,801,679,149	$ 0.00238	$ 4,287,996	158,973,621	$ 0.00238	$ 378,357
75	Energy Efficiency Services - HOW	4,949,414	$ 0.00238	$ 11,780	160,047	$ 0.00238	$ 381	5,109,461	$ 0.00238	$ 12,161	4,949,414	$ 0.00238	$ 11,780	160,047	$ 0.00238	$ 381
76	Energy Efficiency Services - S	153,230,523	$ 0.00238	$ 364,689	-	$ 0.00238	$ -	153,130,888	$ 0.00238	$ 364,452	153,230,523	$ 0.00238	$ 364,689	-	$ 0.00238	$ -
77	Energy Efficiency Services - LS	13,843,407	$ 0.00238	$ 32,947	-	$ 0.00238	$ -	13,843,407	$ 0.00238	$ 32,947	13,843,407	$ 0.00238	$ 32,947	-	$ 0.00238	$ -
78	Energy Efficiency Services - LSOFF	9,862,243	$ 0.00238	$ 23,472	-	$ 0.00238	$ -	9,862,243	$ 0.00238	$ 23,472	9,862,243	$ 0.00238	$ 23,472	-	$ 0.00238	$ -
79	Energy Efficiency Services - ISD	81,214,507	$ 0.00238	$ 193,291	26,671,901	$ 0.00238	$ 63,479	106,273,447	$ 0.00238	$ 252,931	81,214,507	$ 0.00238	$ 193,291	26,671,901	$ 0.00238	$ 63,479
80	Energy Efficiency Services - LLF	11,185,058	$ 0.00238	$ 26,620	507,637	$ 0.00238	$ 1,208	11,686,294	$ 0.00238	$ 27,813	11,185,058	$ 0.00238	$ 26,620	507,637	$ 0.00238	$ 1,208
81	Subtotal-Community Benefit			$ 8,468,058			$ 551,487			$ 9,524,567			$ 8,867,442			$ 589,881
82																
83	*Regulatory Charges*															
84	Regulatory Charge	3,655,851	$ 3.36000	$ 12,283,660	362,370	$ 3.36000	$ 1,217,564	4,018,221	$ 3.36000	$ 13,501,224	3,655,851	$ 3.36000	$ 12,283,660	362,370	$ 3.36000	$ 1,217,564
85	Regulatory Charge - HOW	23,790	$ 3.36000	$ 79,935	705	$ 3.36000	$ 2,369	24,495	$ 3.36000	$ 82,304	23,790	$ 3.36000	$ 79,935	705	$ 3.36000	$ 2,369
86	Regulatory Charge - S	313,580	$ 3.36000	$ 1,053,630	-	$ 3.36000	$ -	313,580	$ 3.36000	$ 1,053,630	313,580	$ 3.36000	$ 1,053,630	-	$ 3.36000	$ -
87	Regulatory Charge - LS	58,217	$ 3.36000	$ 195,610	-	$ 3.36000	$ -	58,217	$ 3.36000	$ 195,610	58,217	$ 3.36000	$ 195,610	-	$ 3.36000	$ -
88	Regulatory Charge - LSOFF	-	$ 3.36000	$ -	-	$ 3.36000	$ -	-	$ 3.36000	$ -	-	$ 3.36000	$ -	-	$ 3.36000	$ -
89	Regulatory Charge - ISD	247,952	$ 3.36000	$ 833,119	93,509	$ 3.36000	$ 314,191	341,461	$ 3.36000	$ 1,147,310	247,952	$ 3.36000	$ 833,119	93,509	$ 3.36000	$ 314,191
90	Regulatory Charge - LLF	125,413	$ 3.36000	$ 421,389	6,636	$ 3.36000	$ 22,298	132,050	$ 3.36000	$ 443,687	125,413	$ 3.36000	$ 421,389	6,636	$ 3.36000	$ 22,298
91	Supplemental Regulatory Charge	3,655,851	$ -	$ -	362,370	$ -	$ -	4,018,221	$ -	$ -	3,655,851	$ -	$ -	362,370	$ -	$ -
92	Supplemental Regulatory Charge - HOW	23,790	$ -	$ -	705	$ -	$ -	24,495	$ -	$ -	23,790	$ -	$ -	705	$ -	$ -
93	Supplemental Regulatory Charge - S	313,580	$ -	$ -	-	$ -	$ -	313,580	$ -	$ -	313,580	$ -	$ -	-	$ -	$ -
94	Supplemental Regulatory Charge - LS	58,217	$ -	$ -	-	$ -	$ -	58,217	$ -	$ -	58,217	$ -	$ -	-	$ -	$ -
95	Supplemental Regulatory Charge - LSOFF	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
96	Supplemental Regulatory Charge - ISD	247,952	$ -	$ -	93,509	$ -	$ -	341,461	$ -	$ -	247,952	$ -	$ -	93,509	$ -	$ -
97	Supplemental Regulatory Charge - LLF	125,413	$ -	$ -	6,636	$ -	$ -	132,050	$ -	$ -	125,413	$ -	$ -	6,636	$ -	$ -
98	Subtotal-Regulatory Charges			$ 14,867,342			$ 1,556,422			$ 16,423,764			$ 14,867,342			$ 1,556,422
99																
100	Power Factor Penalty	77,946	$ 3.36000	$ 261,897	12,856	$ 3.36000	$ 43,196				77,946	$ 3.36000	$ 261,897	12,856	$ 3.36000	$ 43,196
101	Adjustment for Load Shift (overstated demands above)	(42,725)	$ 3.36000	$ (143,556)	-	$ 3.36000	$ -				(42,725)	$ 3.36000	$ (143,556)	-	$ 3.36000	$ -
102	Adjustment for Low Load Factor (<20%)	(79,971)	$ 3.36000	$ (268,702)	(4,243)	$ 3.36000	$ (14,257)									
103	Adjustment for HOW Accommodation	(6,147)	$ 3.36000	$ (20,653)	(36)	$ 3.36000	$ (120)									
104																
105	Total Other Charges			$ 23,164,387			$ 2,136,728			$ 25,948,332			$ 23,853,126			$ 2,189,500
106																
107																
108	Total Revenues without Fuel			$ 111,838,021			$ 10,895,076			$ 112,536,767			$ 111,377,949			$ 10,998,984
109																
110	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
111																
112	Adjusted Total Revenues without Fuel			$ 111,838,021			$ 10,895,076			$ 112,536,767			$ 111,377,949			$ 10,998,984
113																
114																
115																
116	Power Supply and GreenChoice (Fuel)															
117	Fuel	1,615,281,382	$ 0.02877	$ 46,471,645	145,497,453	$ 0.02877	$ 4,185,962	1,760,778,835	$ 0.02877	$ 50,657,607	1,615,281,382	$ 0.02877	$ 46,471,645	145,497,453	$ 0.02877	$ 4,185,962
118	Fuel - HOW	4,949,414	$ 0.02877	$ 142,395	160,047	$ 0.02877	$ 4,605	5,109,461	$ 0.02877	$ 146,999	4,949,414	$ 0.02877	$ 142,395	160,047	$ 0.02877	$ 4,605
119	Fuel - S	153,230,523	$ 0.02877	$ 4,408,442	-	$ 0.02877	$ -	153,230,523	$ 0.02877	$ 4,408,442	153,230,523	$ 0.02877	$ 4,408,442	-	$ 0.02877	$ -
120	Fuel - LS	13,843,407	$ 0.02877	$ 398,275	-	$ 0.02877	$ -	13,843,407	$ 0.02877	$ 398,275	13,843,407	$ 0.02877	$ 398,275	-	$ 0.02877	$ -
121	Fuel - LSOFF	9,862,243	$ 0.02877	$ 283,737	-	$ 0.02877	$ -	9,862,243	$ 0.02877	$ 283,737	9,862,243	$ 0.02877	$ 283,737	-	$ 0.02877	$ -
122	Fuel - ISD	81,214,507	$ 0.02877	$ 2,336,541	26,671,901	$ 0.02877	$ 767,351	107,886,407	$ 0.02877	$ 3,103,892	81,214,507	$ 0.02877	$ 2,336,541	26,671,901	$ 0.02877	$ 767,351
123	Fuel - LLF	11,185,058	$ 0.02877	$ 321,794	507,637	$ 0.02877	$ 14,605	11,692,694	$ 0.02877	$ 336,399	11,185,058	$ 0.02877	$ 321,794	507,637	$ 0.02877	$ 14,605
124	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
125	Fuel - GC Patron 20	54,347,163	$ 0.03600	$ 1,956,498	1,329,502	$ 0.03600	$ 47,862	55,676,664	$ 0.03600	$ 2,004,360	54,347,163	$ 0.03600	$ 1,956,498	1,329,502	$ 0.03600	$ 47,862
126	Fuel - GC BusinessCents/Energizer	5,426,094	$ 0.03627	$ 196,804	-	$ 0.03627	$ -	5,426,094	$ 0.03627	$ 196,804	5,426,094	$ 0.03627	$ 196,804	-	$ 0.03627	$ -
127	Fuel - GC Patron 17	126,624,510	$ 0.03800	$ 4,811,731	12,146,666	$ 0.03800	$ 461,573	138,771,176	$ 0.03800	$ 5,273,305	126,624,510	$ 0.03800	$ 4,811,731	12,146,666	$ 0.03800	$ 461,573
128	Total Fuel	2,075,964,300		$ 61,327,863	186,313,205		$ 5,481,957	2,262,277,505		$ 66,809,820	2,075,964,300		$ 61,327,863	186,313,205		$ 5,481,957
129																
130	Total Revenues with Fuel			$ 173,165,884			$ 16,377,033			$ 179,346,587			$ 172,705,811			$ 16,480,941
131				$ 0.08341			$ 0.08790						$ 0.08319			$ 0.08846
132													-0.3%			
133	Combined Total Revenues with Fuel			**$189,542,917**						**$179,346,587**			**$189,186,753**			
134																
135	Percentage Increase Over Existing Total Revenues									-5.38%			-0.19%			-0.19%
136																
137	Over/(Under) Recovery from Cost of Service												**$ 8,982,943**			**$ 857,223**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.5

Work Paper H-5.5
Primary Voltage < 3 MW

WP H-5.5

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Primary	648	$ 275.00	$ 178,200	96	$ 275.00	$ 26,400	744	$ 822.79	$ 612,158	648	$ 300.00	$ 194,400	96	$ 300.00	$ 28,800
4	House of Worship (HOW)	-	$ 275.00	$ -	-	$ 275.00	$ -	-	$ 822.79	$ -	-	$ 300.00	$ -	-	$ 300.00	$ -
5	State (S)	216	$ 275.00	$ 59,400	12	$ 275.00	$ 3,300	228	$ 822.79	$ 187,597	216	$ 300.00	$ 64,800	12	$ 300.00	$ 3,600
6	Load Shift (LS)	24	$ 275.00	$ 6,600	-	$ 275.00	$ -	24	$ 822.79	$ 19,747	24	$ 300.00	$ 7,200	-	$ 300.00	$ -
7	Load Shift Off-Peak (LSOFF)	-	$ 275.00	$ -	-	$ 275.00	$ -	-	$ 822.79	$ -	-	$ 300.00	$ -	-	$ 300.00	$ -
8	State Contract Load Shift (SCR-LS)	-	$ 275.00	$ -	-	$ 275.00	$ -	-	$ 822.79	$ -	-	$ 300.00	$ -	-	$ 300.00	$ -
9	Total Customer Charge	888		$ 244,200	108		$ 29,700	996		$ 819,502	888		$ 266,400	108		$ 32,400
10																
11	*Delivery Charge*															
12	Primary	462,049	$ 4.50	$ 2,079,222	65,418	$ 4.50	$ 294,381	527,467	$ 5.69	$ 2,999,643	462,049	$ -	$ -	65,418	$ -	$ -
13	HOW	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 5.69	$ -	-	$ -	$ -	-	$ -	$ -
14	S	119,322	$ 4.50	$ 536,951	1,097	$ 4.50	$ 4,937	120,420	$ 5.69	$ 684,811	119,322	$ -	$ -	1,097	$ -	$ -
15	LS	39,218	$ 4.50	$ 176,482	-	$ 4.50	$ -	39,218	$ 5.69	$ 223,029	39,218	$ -	$ -	-	$ -	$ -
16	LSOFF	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 5.69	$ -	-	$ -	$ -	-	$ -	$ -
17	SCR-LS	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 5.69	$ -	-	$ -	$ -	-	$ -	$ -
18	Total Delivery Charge			$ 2,792,655			$ 299,318			$ 3,907,483			$ -			$ -
19																
20	Total Basic Charges			$ 3,036,855			$ 329,018			$ 4,726,985			$ 266,400			$ 32,400
21																
22																
23	**Demand Charges**															
24		1,000														
25	All kWs	462,049	$ 7.00	$ 3,234,345	65,418	$ 7.00	$ 457,926	527,467	$ 7.51	$ 3,963,019	462,049	$ 11.50	$ 5,313,567	65,418	$ 11.50	$ 752,307
26	All kWs - HOW	-	$ 7.00	$ -	-	$ 7.00	$ -	-	$ 7.51	$ -	-	$ 11.50	$ -	-	$ 11.50	$ -
27	All kWs - S	119,322	$ 7.00	$ 835,257	1,097	$ 7.00	$ 7,679	120,420	$ 7.51	$ 904,748	119,322	$ 11.50	$ 1,372,209	1,097	$ 11.50	$ 12,616
28	All kWs - LS	39,218	$ 7.00	$ 274,527	-	$ 7.00	$ -	39,218	$ 7.51	$ 294,658	39,218	$ 11.50	$ 451,009	-	$ 11.50	$ -
29	All kWs - LSOFF	-	$ 7.00	$ -	-	$ 7.00	$ -	-	$ 7.51	$ -	-	$ 11.50	$ -	-	$ 11.50	$ -
30	All kWs - SCR-LS	-	$ 7.00	$ -	-	$ 7.00	$ -	-	$ 7.51	$ -	-	$ 11.50	$ -	-	$ 11.50	$ -
31	Subtotal	620,590		$ 4,344,130	66,515		$ 465,605	687,105		$ 5,162,424	620,590		$ 7,136,784	66,515		$ 764,923
32																
33	Power Factor Penalty	15,812	$ 11.50	$ 181,837	3,459	$ 11.50	$ 39,774				15,812	$ 11.50	$ 181,837	3,459	$ 11.50	$ 39,774
34																
35	Total Demand Charges	620,590		$ 4,525,967	66,515		$ 505,380	687,105		$ 5,162,424	620,590		$ 7,318,622	66,515		$ 804,698
36																
37																
38	**Energy Charges**															
39		730,000														
40	All kWhs	234,118,190	$ 0.00053	$ 124,083	24,307,155	$ 0.00052	$ 12,640	257,383,519	$ 0.00000	$ 0	234,118,190	$ 0.00366	$ 856,873	24,307,155	$ 0.00366	$ 88,964
41	All kWhs - HOW	-	$ 0.00053	$ -	-	$ 0.00052	$ -	-	$ 0.00000	$ -	-	$ 0.00366	$ -	-	$ 0.00366	$ -
42	All kWhs - S	61,544,209	$ 0.00053	$ 32,618	558,380	$ 0.00052	$ 290	62,102,590	$ 0.00000	$ 0	61,544,209	$ 0.00366	$ 225,252	558,380	$ 0.00366	$ 2,044
43	All kWhs - LS	9,506,051	$ 0.00053	$ 5,038	-	$ 0.00052	$ -	9,506,051	$ 0.00000	$ 0	9,506,051	$ 0.00366	$ 34,792	-	$ 0.00366	$ -
44	All kWhs - LSOFF	6,356,464	$ -	$ -	-	$ -	$ -	6,356,464	$ 0.00000	$ 0	6,356,464	$ -	$ -	-	$ -	$ -
45	All kWhs - SCR-LS	-	$ 0.00053	$ -	-	$ 0.00052	$ -	-	$ 0.00000	$ -	-	$ 0.00366	$ -	-	$ 0.00366	$ -
46	Subtotal	311,524,915		$ 161,739	24,865,535		$ 12,930	335,348,624		$ 0	311,524,915		$ 1,116,917	24,865,535		$ 91,008
47																
48	Total Energy Charges	311,524,915		$ 161,739	24,865,535		$ 12,930	335,348,624		$ 0	311,524,915		$ 1,116,917	24,865,535		$ 91,008
49																
50																
51	**Other Charges**															
52	*Community Benefit Charges*															
53	Discount Program (CAP)	234,118,190	$ 0.00058	$ 135,789	24,307,155	$ 0.00058	$ 14,098	258,425,344	$ 0.00079	$ 203,142	234,118,190	$ 0.00079	$ 184,034	24,307,155	$ 0.00079	$ 19,107
54	Discount Program (CAP) - HOW	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
55	Discount Program (CAP) - S	61,544,209	$ -	$ -	558,380	$ -	$ -	62,102,590	$ -	$ -	61,544,209	$ -	$ -	558,380	$ -	$ -
56	Discount Program (CAP) - LS	9,506,051	$ 0.00058	$ 5,514	-	$ 0.00058	$ -	9,506,051	$ 0.00079	$ 7,472	9,506,051	$ 0.00079	$ 7,472	-	$ 0.00079	$ -
57	Discount Program (CAP) - LSOFF	6,356,464	$ 0.00058	$ 3,687	-	$ 0.00058	$ -	6,356,464	$ 0.00079	$ 4,997	6,356,464	$ 0.00079	$ 4,997	-	$ 0.00079	$ -
58	Discount Program (CAP) - SCR-LS	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
59	Service Area Lighting	234,118,190	$ 0.00122	$ 285,624	24,307,155	$ -	$ -	258,425,344	$ 0.00111	$ 285,624	234,118,190	$ 0.00122	$ 285,624	24,307,155	$ -	$ -
60	Service Area Lighting - HOW	-	$ 0.00122	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00122	$ -	-	$ -	$ -
61	Service Area Lighting - S	61,544,209	$ -	$ -	558,380	$ -	$ -	62,102,590	$ -	$ -	61,544,209	$ -	$ -	558,380	$ -	$ -
62	Service Area Lighting - LS	9,506,051	$ 0.00122	$ 11,597	-	$ -	$ -	9,506,051	$ 0.00122	$ 11,597	9,506,051	$ 0.00122	$ 11,597	-	$ -	$ -
63	Service Area Lighting - LSOFF	6,356,464	$ 0.00122	$ 7,755	-	$ -	$ -	6,356,464	$ 0.00122	$ 7,755	6,356,464	$ 0.00122	$ 7,755	-	$ -	$ -
64	Service Area Lighting - SCR-LS	-	$ 0.00122	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00122	$ -	-	$ -	$ -
65	Energy Efficiency Services	234,118,190	$ 0.00233	$ 545,495	24,307,155	$ 0.00233	$ 56,636	258,425,344	$ 0.00233	$ 602,131	234,118,190	$ 0.00233	$ 545,495	24,307,155	$ 0.00233	$ 56,636
66	Energy Efficiency Services - HOW	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -
67	Energy Efficiency Services - S	61,544,209	$ 0.00233	$ 143,398	558,380	$ 0.00233	$ 1,301	62,102,590	$ 0.00233	$ 144,699	61,544,209	$ 0.00233	$ 143,398	558,380	$ 0.00233	$ 1,301
68	Energy Efficiency Services - LS	9,506,051	$ 0.00233	$ 22,149	-	$ 0.00233	$ -	9,506,051	$ 0.00233	$ 22,149	9,506,051	$ 0.00233	$ 22,149	-	$ 0.00233	$ -
69	Energy Efficiency Services - LSOFF	6,356,464	$ 0.00233	$ 14,811	-	$ 0.00233	$ -	6,356,464	$ 0.00233	$ 14,811	6,356,464	$ 0.00233	$ 14,811	-	$ 0.00233	$ -
70	Energy Efficiency Services - SCR-LS	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -
71	Subtotal-Community Benefit			$ 1,175,818			$ 72,035			$ 1,304,377			$ 1,227,333			$ 77,044
72										$ (405,518)						
73	*Regulatory Charges*															

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.5

Work Paper H-5.5
Primary Voltage < 3 MW

WP H-5.5

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
74	Regulatory Charge	462,049	$ 3.29000	$ 1,520,142	65,418	$ 3.29000	$ 215,225	527,467	$ 3.29000	$ 1,735,368	462,049	$ 3.29000	$ 1,520,142	65,418	$ 3.29000	$ 215,225
75	Regulatory Charge - HOW	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -
76	Regulatory Charge - S	119,322	$ 3.29000	$ 392,571	1,097	$ 3.29000	$ 3,609	120,420	$ 3.29000	$ 396,180	119,322	$ 3.29000	$ 392,571	1,097	$ 3.29000	$ 3,609
77	Regulatory Charge - LS	39,218	$ 3.29000	$ 129,028	-	$ 3.29000	$ -	39,218	$ 3.29000	$ 129,028	39,218	$ 3.29000	$ 129,028	-	$ 3.29000	$ -
78	Regulatory Charge - LSOFF	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -
79	Regulatory Charge - SCR-LS	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -
80	Supplemental Regulatory Charge	462,049	$ -	$ -	65,418	$ -	$ -	527,467	$ -	$ -	462,049	$ -	$ -	65,418	$ -	$ -
81	Supplemental Regulatory Charge - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
82	Supplemental Regulatory Charge - S	119,322	$ -	$ -	1,097	$ -	$ -	120,420	$ -	$ -	119,322	$ -	$ -	1,097	$ -	$ -
83	Supplemental Regulatory Charge - LS	39,218	$ -	$ -	-	$ -	$ -	39,218	$ -	$ -	39,218	$ -	$ -	-	$ -	$ -
84	Supplemental Regulatory Charge - LSOFF	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
85	Supplemental Regulatory Charge - SCR-LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
86	Subtotal-Regulatory Charges			$ 2,041,741			$ 218,835			$ 2,260,575			$ 2,041,741			$ 218,835
87																
88	Power Factor Penalty	15,812	$ 3.29000	$ 52,021	3,459	$ 3.29000	$ 11,379				15,812	$ 3.29000	$ 52,021	3,459	$ 3.29000	$ 11,379
89																
90	Total Other Charges			$ 3,269,580			$ 302,248			$ 3,564,952			$ 3,321,095			$ 307,257
91																
92																
93	Total Revenues without Fuel			$ 10,994,141			$ 1,149,576			$ 13,454,362			$ 12,023,033			$ 1,235,363
94																
95	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
96																
97	Adjusted Total Revenues without Fuel			$ 10,994,141			$ 1,149,576			$ 13,454,362			$ 12,023,033			$ 1,235,363
98																
99																
100																
101	Power Supply and GreenChoice (Fuel)															
102	Fuel	196,899,322	$ 0.02811	$ 5,534,840	23,941,698	$ 0.02811	$ 673,001	220,841,020	$ 0.02811	$ 6,207,841	196,899,322	$ 0.02811	$ 5,534,840	23,941,698	$ 0.02811	$ 673,001
103	Fuel - HOW	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
104	Fuel - S	61,544,209	$ 0.02811	$ 1,730,008	558,380	$ 0.02811	$ 15,696	62,102,590	$ 0.02811	$ 1,745,704	61,544,209	$ 0.02811	$ 1,730,008	558,380	$ 0.02811	$ 15,696
105	Fuel - LS	9,506,051	$ 0.02811	$ 267,215	-	$ 0.02811	$ -	9,506,051	$ 0.02811	$ 267,215	9,506,051	$ 0.02811	$ 267,215	-	$ 0.02811	$ -
106	Fuel - LSOFF	6,356,464	$ 0.02811	$ 178,680	-	$ 0.02811	$ -	6,356,464	$ 0.02811	$ 178,680	6,356,464	$ 0.02811	$ 178,680	-	$ 0.02811	$ -
107	Fuel - SCR-LS	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
108	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
109	Fuel - GC Patron 20	9,558,372	$ 0.03600	$ 344,101	-	$ 0.03600	$ -	9,558,372	$ 0.03600	$ 344,101	9,558,372	$ 0.03600	$ 344,101	-	$ 0.03600	$ -
110	Fuel - GC BusinessCents/Energizer	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -
111	Fuel - GC Patron 17	27,660,496	$ 0.03800	$ 1,051,099	365,457	$ 0.03800	$ 13,887	28,025,953	$ 0.03800	$ 1,064,986	27,660,496	$ 0.03800	$ 1,051,099	365,457	$ 0.03800	$ 13,887
112	Total Fuel	311,524,915		$ 9,105,943	24,865,535		$ 702,585	336,390,449		$ 9,808,528	311,524,915		$ 9,105,943	24,865,535		$ 702,585
113																
114	Total Revenues with Fuel			$ 20,100,084			$ 1,852,161			$ 23,262,889			$ 21,128,976			$ 1,937,947
115																
116																
117	Combined Total Revenues with Fuel			**$21,952,245**						**$23,262,889**			**$23,066,924**			
118																
119	Percentage Increase Over Existing Total Revenues									5.97%			5.08%			5.08%
120																
121	Over/(Under) Recovery from Cost of Service												**$ (179,502)**			**$ (16,464)**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.6

Work Paper H-5.6
Primary Voltage ≥ 3 < 20 MW

WP H-5.6

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year			Rate Year		
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Primary	240	$ 2,200.00	$ 528,000	24	$ 2,200.00	$ 52,800	264	$ 6,363.29	$ 1,679,908	240	$ 2,500.00	$ 600,000	24	$ 2,500.00	$ 60,000
4	House of Worship (HOW)	-	$ 2,200.00	$ -	-	$ 2,200.00	$ -	-	$ 6,363.29	$ -	-	$ 2,500.00	$ -	-	$ 2,500.00	$ -
5	State (S)	24	$ 2,200.00	$ 52,800	-	$ 2,200.00	$ -	24	$ 6,363.29	$ 152,719	24	$ 2,500.00	$ 60,000	-	$ 2,500.00	$ -
6	Load Shift (LS)	36	$ 2,200.00	$ 79,200	-	$ 2,200.00	$ -	36	$ 6,363.29	$ 229,078	36	$ 2,500.00	$ 90,000	-	$ 2,500.00	$ -
7	Load Shift Off-Peak (LSOFF)	-	$ 2,200.00	$ -	-	$ 2,200.00	$ -	-	$ 6,363.29	$ -	-	$ 2,500.00	$ -	-	$ 2,500.00	$ -
8	Total Customer Charge	300		$ 660,000	24		$ 52,800	324		$ 2,061,706	300		$ 750,000	24		$ 60,000
9																
10	*Delivery Charge*															
11	Primary	1,163,887	$ 4.50	$ 5,237,490	117,022	$ 4.50	$ 526,598	1,280,909	$ 6.17	$ 7,907,474	1,163,887	$ -	$ -	117,022	$ -	$ -
12	HOW	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 6.17	$ -	-	$ -	$ -	-	$ -	$ -
13	S	203,142	$ 4.50	$ 914,140	-	$ 4.50	$ -	203,142	$ 6.17	$ 1,254,065	203,142	$ -	$ -	-	$ -	$ -
14	LS	206,649	$ 4.50	$ 929,921	-	$ 4.50	$ -	206,649	$ 6.17	$ 1,275,714	206,649	$ -	$ -	-	$ -	$ -
15	LSOFF	-	$ 4.50	$ -	-	$ 4.50	$ -	-	$ 6.17	$ -	-	$ -	$ -	-	$ -	$ -
16	Total Delivery Charge			$ 7,081,552			$ 526,598			$ 10,437,253			$ -			$ -
17																
18	Total Basic Charges	300		$ 7,741,552	24		$ 579,398	324		$ 12,498,959	300		$ 750,000	24		$ 60,000
19																
20																
21	**Demand Charges**															
22		5,000														
23	All kWs	1,163,887	$ 9.17	$ 10,672,841	117,022	$ 9.17	$ 1,073,090	1,280,909	$ 8.01	$ 10,259,170	1,163,887	$ 14.00	$ 16,294,413	117,022	$ 14.00	$ 1,638,306
24	All kWs - HOW	-	$ 9.17	$ -	-	$ 9.17	$ -	-	$ 8.01	$ -	-	$ 14.00	$ -	-	$ 14.00	$ -
25	All kWs - S	203,142	$ 9.17	$ 1,862,814	-	$ 9.17	$ -	203,142	$ 8.01	$ 1,627,025	203,142	$ 14.00	$ 2,843,991	-	$ 14.00	$ -
26	All kWs - LS	206,649	$ 9.17	$ 1,894,973	-	$ 9.17	$ -	206,649	$ 8.01	$ 1,655,114	206,649	$ 14.00	$ 2,893,089	-	$ 14.00	$ -
27	All kWs - LSOFF	-	$ 9.17	$ -	-	$ 9.17	$ -	-	$ 8.01	$ -	-	$ 14.00	$ -	-	$ 14.00	$ -
28	Subtotal	1,573,678		$ 14,430,628	117,022		$ 1,073,090	1,690,700		$ 13,541,309	1,573,678		$ 22,031,494	117,022		$ 1,638,306
29																
30	Power Factor Penalty	18,453	$ 13.67	$ 252,249	863	$ 13.67	$ 11,800				18,453	$ 14.00	$ 258,338	863	$ 14.00	$ 12,085
31																
32	Total Demand Charges	1,573,678		$ 14,682,877	117,022		$ 1,084,890	1,690,700		$ 13,541,309	1,573,678		$ 22,289,832	117,022		$ 1,650,391
33																
34																
35	**Energy Charges**															
36		3,650,000														
37	All kWhs	726,766,107	$ 0.00052	$ 377,918	65,733,597	$ 0.00051	$ 33,524	791,399,305	$ (0.00000)	$ (0)	726,766,107	$ 0.00175	$ 1,271,841	65,733,597	$ 0.00175	$ 115,034
38	All kWhs - HOW	-	$ 0.00052	$ -	-	$ 0.00051	$ -	-	$ (0.00000)	$ -	-	$ 0.00175	$ -	-	$ 0.00175	$ -
39	All kWhs - S	140,796,873	$ 0.00052	$ 73,214	-	$ 0.00051	$ -	140,568,352	$ (0.00000)	$ (0)	140,796,873	$ 0.00175	$ 246,395	-	$ 0.00175	$ -
40	All kWhs - LS	32,703,917	$ 0.00052	$ 17,006	-	$ 0.00051	$ -	32,703,917	$ (0.00000)	$ (0)	32,703,917	$ 0.00175	$ 57,232	-	$ 0.00175	$ -
41	All kWhs - LSOFF	33,687,090	$ -	$ -	-	$ -	$ -	33,687,090	$ (0.00000)	$ (0)	33,687,090	$ -	$ -	-	$ -	$ -
42	Subtotal	933,953,987		$ 468,139	65,733,597		$ 33,524	998,358,663		$ (0)	933,953,987		$ 1,575,467	65,733,597		$ 115,034
43																
44	Total Energy Charges	933,953,987		$ 468,139	65,733,597		$ 33,524	998,358,663		$ (0)	933,953,987		$ 1,575,467	65,733,597		$ 115,034
45																
46																
47	**Other Charges**															
48	*Community Benefit Charges*															
49	Discount Program (CAP)	726,766,107	$ 0.00058	$ 421,524	65,733,597	$ 0.00058	$ 38,125	792,499,705	$ 0.00079	$ 622,964	726,766,107	$ 0.00079	$ 571,292	65,733,597	$ 0.00079	$ 51,671
50	Discount Program (CAP) - HOW	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
51	Discount Program (CAP) - S	140,796,873	$ -	$ -	-	$ -	$ -	140,796,873	$ -	$ -	140,796,873	$ -	$ -	-	$ -	$ -
52	Discount Program (CAP) - LS	32,703,917	$ 0.00058	$ 18,968	-	$ 0.00058	$ -	32,703,917	$ 0.00079	$ 25,708	32,703,917	$ 0.00079	$ 25,708	-	$ 0.00079	$ -
53	Discount Program (CAP) - LSOFF	33,687,090	$ 0.00058	$ 19,539	-	$ 0.00058	$ -	33,687,090	$ 0.00079	$ 26,481	33,687,090	$ 0.00079	$ 26,481	-	$ 0.00079	$ -
54	Service Area Lighting	726,766,107	$ 0.00122	$ 886,655	65,733,597	$ -	$ -	792,499,705	$ 0.00112	$ 886,655	726,766,107	$ 0.00122	$ 886,655	65,733,597	$ -	$ -
55	Service Area Lighting - HOW	-	$ 0.00122	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00122	$ -	-	$ -	$ -
56	Service Area Lighting - S	140,796,873	$ -	$ -	-	$ -	$ -	140,796,873	$ -	$ -	140,796,873	$ -	$ -	-	$ -	$ -
57	Service Area Lighting - LS	32,703,917	$ 0.00122	$ 39,899	-	$ -	$ -	32,703,917	$ 0.00122	$ 39,899	32,703,917	$ 0.00122	$ 39,899	-	$ -	$ -
58	Service Area Lighting - LSOFF	33,687,090	$ 0.00122	$ 41,098	-	$ -	$ -	33,687,090	$ 0.00122	$ 41,098	33,687,090	$ 0.00122	$ 41,098	-	$ -	$ -
59	Energy Efficiency Services	726,766,107	$ 0.00233	$ 1,693,365	65,733,597	$ 0.00233	$ 153,159	792,499,705	$ 0.00233	$ 1,846,524	726,766,107	$ 0.00233	$ 1,693,365	65,733,597	$ 0.00233	$ 153,159
60	Energy Efficiency Services - HOW	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -	-	$ 0.00233	$ -
61	Energy Efficiency Services - S	140,796,873	$ 0.00233	$ 328,057	-	$ 0.00233	$ -	140,796,873	$ 0.00233	$ 328,057	140,796,873	$ 0.00233	$ 328,057	-	$ 0.00233	$ -
62	Energy Efficiency Services - LS	32,703,917	$ 0.00233	$ 76,200	-	$ 0.00233	$ -	32,703,917	$ 0.00233	$ 76,200	32,703,917	$ 0.00233	$ 76,200	-	$ 0.00233	$ -
63	Energy Efficiency Services - LSOFF	33,687,090	$ 0.00233	$ 78,491	-	$ 0.00233	$ -	33,687,090	$ 0.00233	$ 78,491	33,687,090	$ 0.00233	$ 78,491	-	$ 0.00233	$ -
64	Subtotal-Community Benefit			$ 3,603,796			$ 191,285			$ 3,972,076			$ 3,767,245			$ 204,831
65										$ (1,506,569)						
66	*Regulatory Charges*															
67	Regulatory Charge	1,163,887	$ 3.29000	$ 3,829,187	117,022	$ 3.29000	$ 385,002	1,280,909	$ 3.29000	$ 4,214,189	1,163,887	$ 3.29000	$ 3,829,187	117,022	$ 3.29000	$ 385,002
68	Regulatory Charge - HOW	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -
69	Regulatory Charge - S	203,142	$ 3.29000	$ 668,338	-	$ 3.29000	$ -	203,142	$ 3.29000	$ 668,338	203,142	$ 3.29000	$ 668,338	-	$ 3.29000	$ -
70	Regulatory Charge - LS	206,649	$ 3.29000	$ 679,876	-	$ 3.29000	$ -	206,649	$ 3.29000	$ 679,876	206,649	$ 3.29000	$ 679,876	-	$ 3.29000	$ -
71	Regulatory Charge - LSOFF	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -	-	$ 3.29000	$ -
72	Supplemental Regulatory Charge	1,163,887	$ -	$ -	117,022	$ -	$ -	1,280,909	$ -	$ -	1,163,887	$ -	$ -	117,022	$ -	$ -
73	Supplemental Regulatory Charge - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.6

Work Paper H-5.6
Primary Voltage ≥ 3 < 20 MW

WP H-5.6

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year			Rate Year		
		Test Year 2021			Test Year 2021						Inside City of Austin			Outside City of Austin		
		Inside City of Austin			Outside City of Austin											
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
74	Supplemental Regulatory Charge - S	203,142	$ -	$ -	-	$ -	$ -	203,142	$ -	$ -	203,142	$ -	$ -	-	$ -	$ -
75	Supplemental Regulatory Charge - LS	206,649	$ -	$ -	-	$ -	$ -	206,649	$ -	$ -	206,649	$ -	$ -	-	$ -	$ -
76	Supplemental Regulatory Charge - LSOFF	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
77	Subtotal-Regulatory Charges			$ 5,177,401			$ 385,002			$ 5,562,403			$ 5,177,401			$ 385,002
78																
79	Power Factor Penalty	18,453	$ 3.29000	$ 60,709	863	$ 3.29000	$ 2,840				18,453	$ 3.29000	$ 60,709	863	$ 3.29000	$ 2,840
80																
81	Total Other Charges			$ 8,841,906			$ 579,127			$ 9,534,479			$ 9,005,355			$ 592,673
82																
83																
84	Total Revenues without Fuel			$ 31,734,474			$ 2,276,939			$ 35,574,747			$ 33,620,654			$ 2,418,097
85																
86	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
87																
88	Adjusted Total Revenues without Fuel			$ 31,734,474			$ 2,276,939			$ 35,574,747			$ 33,620,654			$ 2,418,097
89																
90																
91																
92	Power Supply and GreenChoice (Fuel)															
93	Fuel	541,319,997	$ 0.02811	$ 15,216,505	43,455,570	$ 0.02811	$ 1,221,536	584,775,567	$ 0.02811	$ 16,438,041	541,319,997	$ 0.02811	$ 15,216,505	43,455,570	$ 0.02811	$ 1,221,536
94	Fuel - HOW	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
95	Fuel - S	140,796,873	$ 0.02811	$ 3,957,800	-	$ 0.02811	$ -	140,796,873	$ 0.02811	$ 3,957,800	140,796,873	$ 0.02811	$ 3,957,800	-	$ 0.02811	$ -
96	Fuel - LS	32,703,917	$ 0.02811	$ 919,307	-	$ 0.02811	$ -	32,703,917	$ 0.02811	$ 919,307	32,703,917	$ 0.02811	$ 919,307	-	$ 0.02811	$ -
97	Fuel - LSOFF	33,687,090	$ 0.02811	$ 946,944	-	$ 0.02811	$ -	33,687,090	$ 0.02811	$ 946,944	33,687,090	$ 0.02811	$ 946,944	-	$ 0.02811	$ -
98	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
99	Fuel - GC Patron 20	1,213,228	$ 0.03600	$ 43,676	22,278,027	$ 0.03600	$ 802,009	23,491,256	$ 0.03600	$ 845,685	1,213,228	$ 0.03600	$ 43,676	22,278,027	$ 0.03600	$ 802,009
100	Fuel - GC BusinessCents/Energizer	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -
101	Fuel - GC Patron 17	184,232,882	$ 0.03800	$ 7,000,850	-	$ 0.03800	$ -	184,232,882	$ 0.03800	$ 7,000,850	184,232,882	$ 0.03800	$ 7,000,850	-	$ 0.03800	$ -
102	Total Fuel	933,953,987		$ 28,085,082	65,733,597		$ 2,023,545	999,687,584		$ 30,108,627	933,953,987		$ 28,085,082	65,733,597		$ 2,023,545
103																
104	Total Revenues with Fuel			$ 59,819,556			$ 4,300,484			$ 65,683,374			$ 61,705,737			$ 4,441,642
105																
106																
107	Combined Total Revenues with Fuel			**$64,120,040**					**$65,683,374**				**$66,147,379**			
108																
109	Percentage Increase Over Existing Total Revenues									2.44%			3.16%			3.16%
110																
111	Over/(Under) Recovery from Cost of Service												**$ 432,848**			**$ 31,157**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.8

Work Paper H-5.8
Primary Voltage ≥ 20 MW @ 85% aLF

FY 2021 Base Rates and FY 2022 Pass-Throughs

No.	Description	Test Year 2021 Inside City of Austin Units (A)	Rates (B)	Revenues (C)	Test Year 2021 Outside City of Austin Units (D)	Rates (E)	Revenues (F)
1	**Basic Charges**						
2	*Customer Charge*						
3	Primary (Contract)	36	$ 11,000.00	$ 396,000		$ 11,000.00	$ -
4	House of Worship (HOW)		$ 11,000.00	$ -		$ 11,000.00	$ -
5	State (S)		$ 11,000.00	$ -		$ 11,000.00	$ -
6	Load Shift (LS)		$ 11,000.00	$ -		$ 11,000.00	$ -
7	Independent School District (ISD)		$ 11,000.00	$ -		$ 11,000.00	$ -
8	Total Customer Charge	36		$ 396,000	-		$ -
9							
10	*Delivery Charge*						
11	Primary (Contract)	2,279,600	$ 4.50	$ 10,258,202	-	$ 4.50	$ -
12	HOW	-	$ 4.50	$ -	-	$ 4.50	$ -
13	S	-	$ 4.50	$ -	-	$ 4.50	$ -
14	LS	-	$ 4.50	$ -	-	$ 4.50	$ -
15	ISD	-	$ 4.50	$ -	-	$ 4.50	$ -
16	Total Delivery Charge			$ 10,258,202			$ -
17							
18	Total Basic Charges	36		$ 10,654,202	-		$ -
19							
20							
21	**Demand Charges**						
22		60,000					
23	All kWs	2,279,600	$ 10.20	$ 23,251,924		$ 10.20	$ -
24	All kWs - HOW		$ 10.20	$ -		$ 10.20	$ -
25	All kWs - S		$ 10.20	$ -		$ 10.20	$ -
26	All kWs - LS		$ 10.20	$ -		$ 10.20	$ -
27	All kWs - ISD		$ 10.20	$ -		$ 10.20	$ -
28	Subtotal	2,279,600		$ 23,251,924	-		$ -
29							
30	Power Factor Penalty	-	$ 14.70	$ -	-	$ 14.70	$ -
31							
32	Total Demand Charges	2,279,600		$ 23,251,924	-		$ -
33							
34							
35	**Energy Charges**						
36		43,800,000					
37	All kWhs	1,547,738,660	$ -	$ -		$ -	$ -
38	All kWhs - HOW		$ -	$ -		$ -	$ -
39	All kWhs - S		$ -	$ -		$ -	$ -
40	All kWhs - LS		$ -	$ -		$ -	$ -
41	All kWhs - ISD		$ -	$ -		$ -	$ -
42	Subtotal	1,547,738,660		$ -	-		$ -
43							
44	Total Energy Charges	1,547,738,660		$ -	-		$ -
45							
46							
47	**Other Charges**						
48	*Community Benefit Charges*						
49	Discount Program (CAP)	1,547,738,660	$ 0.00058	$ 379,538	-	$ 0.00058	$ -
50	Discount Program (CAP) - HOW	-	$ 0.00058	$ -	-	$ 0.00058	$ -
51	Discount Program (CAP) - S	-	$ -	$ -	-	$ -	$ -
52	Discount Program (CAP) - LS	-	$ 0.00058	$ -	-	$ 0.00058	$ -
53	Discount Program (CAP) - ISD	-	$ 0.00058	$ -	-	$ 0.00058	$ -
54	Service Area Lighting	1,547,738,660	$ -	$ -	-	$ -	$ -
55	Service Area Lighting - HOW	-	$ -	$ -	-	$ -	$ -
56	Service Area Lighting - S	-	$ -	$ -	-	$ -	$ -
57	Service Area Lighting - LS	-	$ -	$ -	-	$ -	$ -
58	Service Area Lighting - ISD	-	$ -	$ -	-	$ -	$ -
59	Energy Efficiency Services	1,547,738,660	$ -	$ -	-	$ -	$ -
60	Energy Efficiency Services - HOW	-	$ -	$ -	-	$ -	$ -
61	Energy Efficiency Services - S	-	$ -	$ -	-	$ -	$ -
62	Energy Efficiency Services - LS	-	$ -	$ -	-	$ -	$ -
63	Energy Efficiency Services - ISD	-	$ -	$ -	-	$ -	$ -
64	Subtotal-Community Benefit			$ 379,538			$ -
65							
66	*Regulatory Charges*						
67	Regulatory Charge	2,279,600	$ 3.29000	$ 7,499,885	-	$ 3.29000	$ -
68	Regulatory Charge - HOW	-	$ 3.29000	$ -	-	$ 3.29000	$ -
69	Regulatory Charge - S	-	$ 3.29000	$ -	-	$ 3.29000	$ -
70	Regulatory Charge - LS	-	$ 3.29000	$ -	-	$ 3.29000	$ -
71	Regulatory Charge - ISD	-	$ 3.29000	$ -	-	$ 3.29000	$ -
72	Supplemental Regulatory Charge	2,279,600	$ -	$ -	-	$ -	$ -
73	Supplemental Regulatory Charge - HOW	-	$ -	$ -	-	$ -	$ -

Base Cost of Service (FY 2022 Pass-Throughs)
Except CAP is Proposed and SAL is Average ICL/OCL

No.	Description	Units (G)	Rates (H)	Revenues (I)
1	**Basic Charges**			
2	*Customer Charge*			
3	Primary (Contract)	36	$ 33,149.33	$ 1,193,376
4	House of Worship (HOW)	-	$ 33,149.33	$ -
5	State (S)	-	$ 33,149.33	$ -
6	Load Shift (LS)	-	$ 33,149.33	$ -
7	Independent School District (ISD)	-	$ 33,149.33	$ -
8	Total Customer Charge	36		$ 1,193,376
9				
10	*Delivery Charge*			
11	Primary (Contract)	2,279,600	$ 6.83	$ 15,579,329
12	HOW	-	$ 6.83	$ -
13	S	-	$ 6.83	$ -
14	LS	-	$ 6.83	$ -
15	ISD	-	$ 6.83	$ -
16	Total Delivery Charge			$ 15,579,329
17				
18	Total Basic Charges	36		$ 16,772,705
19				
20				
21	**Demand Charges**			
22				
23	All kWs	2,279,600	$ 9.68	$ 22,066,021
24	All kWs - HOW	-	$ 9.68	$ -
25	All kWs - S	-	$ 9.68	$ -
26	All kWs - LS	-	$ 9.68	$ -
27	All kWs - ISD	-	$ 9.68	$ -
28	Subtotal	2,279,600		$ 22,066,021
29				
30	Power Factor Penalty			
31				
32	Total Demand Charges	2,279,600		$ 22,066,021
33				
34				
35	**Energy Charges**			
36				
37	All kWhs	1,547,738,660	$ 0.00000	$ 0
38	All kWhs - HOW	-	$ 0.00000	$ -
39	All kWhs - S	-	$ 0.00000	$ -
40	All kWhs - LS	-	$ 0.00000	$ -
41	All kWhs - ISD	-	$ 0.00000	$ -
42	Subtotal	1,547,738,660		$ 0
43				
44	Total Energy Charges	1,547,738,660		$ 0
45				
46				
47	**Other Charges**			
48	*Community Benefit Charges*			
49	Discount Program (CAP)	1,547,738,660	$ 0.00079	$ 1,216,638
50	Discount Program (CAP) - HOW	-	$ 0.00079	$ -
51	Discount Program (CAP) - S	-	$ -	$ -
52	Discount Program (CAP) - LS	-	$ 0.00079	$ -
53	Discount Program (CAP) - ISD	-	$ 0.00079	$ -
54	Service Area Lighting	1,547,738,660	$ -	$ -
55	Service Area Lighting - HOW	-	$ -	$ -
56	Service Area Lighting - S	-	$ -	$ -
57	Service Area Lighting - LS	-	$ -	$ -
58	Service Area Lighting - ISD	-	$ -	$ -
59	Energy Efficiency Services	1,547,738,660	$ -	$ -
60	Energy Efficiency Services - HOW	-	$ -	$ -
61	Energy Efficiency Services - S	-	$ -	$ -
62	Energy Efficiency Services - LS	-	$ -	$ -
63	Energy Efficiency Services - ISD	-	$ -	$ -
64	Subtotal-Community Benefit			$ 1,216,638
65				$ 2,549,020
66	*Regulatory Charges*			
67	Regulatory Charge	2,279,600	$ 3.29000	$ 7,499,885
68	Regulatory Charge - HOW	-	$ 3.29000	$ -
69	Regulatory Charge - S	-	$ 3.29000	$ -
70	Regulatory Charge - LS	-	$ 3.29000	$ -
71	Regulatory Charge - ISD	-	$ 3.29000	$ -
72	Supplemental Regulatory Charge	2,279,600	$ -	$ -
73	Supplemental Regulatory Charge - HOW	-	$ -	$ -

WP H-5.8

Rate Year

No.	Description	Inside City of Austin Units (J)	Rates (K)	Revenues (L)	Outside City of Austin Units (M)	Rates (N)	Revenues (O)
1	**Basic Charges**						
2	*Customer Charge*						
3	Primary (Contract)	36	$ 20,000.00	$ 720,000	-	$ 20,000.00	$ -
4	House of Worship (HOW)	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
5	State (S)	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
6	Load Shift (LS)	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
7	Independent School District (ISD)	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
8	Total Customer Charge	36		$ 720,000	-		$ -
9							
10	*Delivery Charge*						
11	Primary (Contract)	2,279,600	$ -	$ -	-	$ -	$ -
12	HOW	-	$ -	$ -	-	$ -	$ -
13	S	-	$ -	$ -	-	$ -	$ -
14	LS	-	$ -	$ -	-	$ -	$ -
15	ISD	-	$ -	$ -	-	$ -	$ -
16	Total Delivery Charge			$ -			$ -
17							
18	Total Basic Charges	36		$ 720,000	-		$ -
19							
20							
21	**Demand Charges**						
22							
23	All kWs	2,279,600	$ 16.33	$ 37,225,874	-	$ 16.33	$ -
24	All kWs - HOW	-	$ 16.33	$ -	-	$ 16.33	$ -
25	All kWs - S	-	$ 16.33	$ -	-	$ 16.33	$ -
26	All kWs - LS	-	$ 16.33	$ -	-	$ 16.33	$ -
27	All kWs - ISD	-	$ 16.33	$ -	-	$ 16.33	$ -
28	Subtotal	2,279,600		$ 37,225,874	-		$ -
29							
30	Power Factor Penalty	-	$ 16.33	$ -	-	$ 16.33	$ -
31							
32	Total Demand Charges	2,279,600		$ 37,225,874	-		$ -
33							
34							
35	**Energy Charges**						
36							
37	All kWhs	1,547,738,660	$ -	$ -	-	$ -	$ -
38	All kWhs - HOW	-	$ -	$ -	-	$ -	$ -
39	All kWhs - S	-	$ -	$ -	-	$ -	$ -
40	All kWhs - LS	-	$ -	$ -	-	$ -	$ -
41	All kWhs - ISD	-	$ -	$ -	-	$ -	$ -
42	Subtotal	1,547,738,660		$ -	-		$ -
43							
44	Total Energy Charges	1,547,738,660		$ -	-		$ -
45							
46							
47	**Other Charges**						
48	*Community Benefit Charges*						
49	Discount Program (CAP)	1,547,738,660	$ 0.00079	$ 443,328	-	$ 0.00079	$ -
50	Discount Program (CAP) - HOW	-	$ 0.00079	$ -	-	$ 0.00079	$ -
51	Discount Program (CAP) - S	-	$ -	$ -	-	$ -	$ -
52	Discount Program (CAP) - LS	-	$ 0.00079	$ -	-	$ 0.00079	$ -
53	Discount Program (CAP) - ISD	-	$ 0.00079	$ -	-	$ 0.00079	$ -
54	Service Area Lighting	1,547,738,660	$ -	$ -	-	$ -	$ -
55	Service Area Lighting - HOW	-	$ -	$ -	-	$ -	$ -
56	Service Area Lighting - S	-	$ -	$ -	-	$ -	$ -
57	Service Area Lighting - LS	-	$ -	$ -	-	$ -	$ -
58	Service Area Lighting - ISD	-	$ -	$ -	-	$ -	$ -
59	Energy Efficiency Services	1,547,738,660	$ -	$ -	-	$ -	$ -
60	Energy Efficiency Services - HOW	-	$ -	$ -	-	$ -	$ -
61	Energy Efficiency Services - S	-	$ -	$ -	-	$ -	$ -
62	Energy Efficiency Services - LS	-	$ -	$ -	-	$ -	$ -
63	Energy Efficiency Services - ISD	-	$ -	$ -	-	$ -	$ -
64	Subtotal-Community Benefit			$ 443,328			$ -
65							
66	*Regulatory Charges*						
67	Regulatory Charge	2,279,600	$ 3.29000	$ 7,499,885	-	$ 3.29000	$ -
68	Regulatory Charge - HOW	-	$ 3.29000	$ -	-	$ 3.29000	$ -
69	Regulatory Charge - S	-	$ 3.29000	$ -	-	$ 3.29000	$ -
70	Regulatory Charge - LS	-	$ 3.29000	$ -	-	$ 3.29000	$ -
71	Regulatory Charge - ISD	-	$ 3.29000	$ -	-	$ 3.29000	$ -
72	Supplemental Regulatory Charge	2,279,600	$ -	$ -	-	$ -	$ -
73	Supplemental Regulatory Charge - HOW	-	$ -	$ -	-	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.8

Work Paper H-5.8
Primary Voltage ≥ 20 MW @ 85% aLF

FY 2021 Base Rates and FY 2022 Pass-Throughs

WP H-5.8

No.	Description	Test Year 2021 Inside City of Austin Units	Rates	Revenues	Test Year 2021 Outside City of Austin Units	Rates	Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL Units	Rates	Revenues	Rate Year Inside City of Austin Units	Rates	Revenues	Rate Year Outside City of Austin Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
74	Supplemental Regulatory Charge - S	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
75	Supplemental Regulatory Charge - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
76	Supplemental Regulatory Charge - ISD	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
77	Subtotal-Regulatory Charges			$ 7,499,885			$ -			$ 7,499,885			$ 7,499,885			$ -
78																
79	Power Factor Penalty	-	$ 3.29000	$ -	-	$ 3.29000	$ -				-	$ 3.29000	$ -	-	$ 3.29000	$ -
80																
81	Total Other Charges			$ 7,879,423			$ -			$ 8,716,523			$ 7,943,213			$ -
82																
83																
84	Total Revenues without Fuel			$ 41,785,549			$ -			$ 47,555,249			$ 45,889,087			$ -
85																
86	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
87																
88	Adjusted Total Revenues without Fuel			$ 41,785,549			$ -			$ 47,555,249			$ 45,889,087			$ -
89																
90																
91																
92	Power Supply and GreenChoice (Fuel)															
93	Fuel	1,546,912,530	$ 0.02811	$ 43,483,711	-	$ 0.02811	$ -	1,546,912,530	$ 0.02811	$ 43,483,711	1,546,912,530	$ 0.02811	$ 43,483,711	-	$ 0.02811	$ -
94	Fuel - HOW	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
95	Fuel - S	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
96	Fuel - LS	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
97	Fuel - ISD	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -	-	$ 0.02811	$ -
98	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
99	Fuel - GC Patron 20	826,130	$ 0.03600	$ 29,741	-	$ 0.03600	$ -	826,130	$ 0.03600	$ 29,741	826,130	$ 0.03600	$ 29,741	-	$ 0.03600	$ -
100	Fuel - GC BusinessCents/Energizer	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -	-	$ 0.03561	$ -
101	Fuel - GC Patron 17	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -
102	Total Fuel	1,547,738,660		$ 43,513,452	-		$ -	1,547,738,660		$ 43,513,452	1,547,738,660		$ 43,513,452	-		$ -
103																
104	Total Revenues with Fuel			$ 85,299,001			$ -			$ 91,068,701			$ 89,402,539			$ -
105																
106																
107	Combined Total Revenues with Fuel			**$85,299,001**						**$91,068,701**			**$89,402,539**			
108																
109	Percentage Increase Over Existing Total Revenues									6.76%			4.81%			4.81%
110																
111	Over/(Under) Recovery from Cost of Service												**$ (1,666,162)**			**$ -**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.10

Work Paper H-5.10
Transmission

WP H-5.10

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs — Test Year 2021 — Inside City of Austin — Units	Rates	Revenues	Test Year 2021 — Outside City of Austin — Units	Rates	Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL — Units	Rates	Revenues	Rate Year — Inside City of Austin — Units	Rates	Revenues	Rate Year — Outside City of Austin — Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Transmission	12	$ 2,750.00	$ 33,000	12	$ 2,750.00	$ 33,000	24	$ 6,592.51	$ 158,220	12	$ 3,500.00	$ 42,000	12	$ 3,500.00	$ 42,000
4	House of Worship (HOW)	-	$ 2,750.00	$ -	-	$ 2,750.00	$ -	-	$ 6,592.51	$ -	-	$ 3,500.00	$ -	-	$ 3,500.00	$ -
5	State (S)	12	$ 2,750.00	$ 33,000	-	$ 2,750.00	$ -	12	$ 6,592.51	$ 79,110	12	$ 3,500.00	$ 42,000	-	$ 3,500.00	$ -
6	Load Shift (LS)	-	$ 2,750.00	$ -	-	$ 2,750.00	$ -	-	$ 6,592.51	$ -	-	$ 3,500.00	$ -	-	$ 3,500.00	$ -
7	State Contract (SCR)	-	$ 2,750.00	$ -	-	$ 2,750.00	$ -	-	$ 6,592.51	$ -	-	$ 3,500.00	$ -	-	$ 3,500.00	$ -
8	Total Customer Charge	24		$ 66,000	12		$ 33,000	36		$ 237,330	24		$ 84,000	12		$ 42,000
9																
10	*Delivery Charge*															
11	Transmission	7,444	$ -	$ -	28,149	$ -	$ -	35,594	$ 0.78	$ 27,820	7,444	$ -	$ -	28,149	$ -	$ -
12	HOW	-	$ -	$ -	-	$ -	$ -	-	$ 0.78	$ -	-	$ -	$ -	-	$ -	$ -
13	S	10,418	$ -	$ -	-	$ -	$ -	162,375	$ 0.78	$ 126,910	10,418	$ -	$ -	-	$ -	$ -
14	LS	-	$ -	$ -	-	$ -	$ -	-	$ 0.78	$ -	-	$ -	$ -	-	$ -	$ -
15	SCR	-	$ -	$ -	-	$ -	$ -	-	$ 0.78	$ -	-	$ -	$ -	-	$ -	$ -
16	Total Delivery Charge			$ -			$ -			$ 154,730			$ -			$ -
17																
18	Total Basic Charges	24		$ 66,000	12		$ 33,000	36		$ 392,060	24		$ 84,000	12		$ 42,000
19																
20																
21	**Demand Charges**															
22		1,500														
23	All kWs	7,444	$ 12.00	$ 89,334	28,149	$ 12.00	$ 337,794	35,594	$ 2.63	$ 93,714	7,444	$ 13.00	$ 96,778	28,149	$ 13.00	$ 365,943
24	All kWs - HOW	-	$ 12.00	$ -	-	$ 12.00	$ -	-	$ 2.63	$ -	-	$ 13.00	$ -	-	$ 13.00	$ -
25	All kWs - S	10,418	$ 12.00	$ 125,018	-	$ 12.00	$ -	162,375	$ 2.63	$ 427,510	10,418	$ 13.00	$ 135,437	-	$ 13.00	$ -
26	All kWs - LS	-	$ 12.00	$ -	-	$ 12.00	$ -	-	$ 2.63	$ -	-	$ 13.00	$ -	-	$ 13.00	$ -
27	All kWs - SCR	-	$ 12.00	$ -	-	$ 12.00	$ -	-	$ 2.63	$ -	-	$ 13.00	$ -	-	$ 13.00	$ -
28	Subtotal	17,863		$ 214,352	28,149		$ 337,794	197,969		$ 521,223	17,863		$ 232,215	28,149		$ 365,943
29																
30	Power Factor Penalty	1,228	$ 12.00	$ 14,735	-	$ 12.00	$ -				1,228	$ 13.00	$ 15,963	-	$ 13.00	$ -
31																
32	Total Demand Charges	17,863		$ 229,087	28,149		$ 337,794	197,969		$ 521,223	17,863		$ 248,178	28,149		$ 365,943
33																
34																
35	**Energy Charges**															
36		1,095,000														
37	All kWhs	3,995,590	$ 0.00500	$ 19,978	16,880,227	$ 0.00500	$ 84,401	20,875,817	$ (0.00000)	$ (0)	3,995,590	$ 0.00570	$ 22,775	16,880,227	$ 0.00570	$ 96,217
38	All kWhs - HOW	-	$ 0.00500	$ -	-	$ 0.00500	$ -	-	$ (0.00000)	$ -	-	$ 0.00570	$ -	-	$ 0.00570	$ -
39	All kWhs - S	6,159,540	$ 0.00500	$ 30,798	-	$ 0.00500	$ -	6,159,540	$ (0.00000)	$ (0)	6,159,540	$ 0.00570	$ 35,109	-	$ 0.00570	$ -
40	All kWhs - LS	-	$ 0.00500	$ -	-	$ 0.00500	$ -	-	$ (0.00000)	$ -	-	$ 0.00570	$ -	-	$ 0.00570	$ -
41	All kWhs - SCR	-	$ 0.00500	$ -	-	$ 0.00500	$ -	-	$ (0.00000)	$ -	-	$ 0.00570	$ -	-	$ 0.00570	$ -
42	Subtotal	10,155,130		$ 50,776	16,880,227		$ 84,401	27,035,357		$ (0)	10,155,130		$ 57,884	16,880,227		$ 96,217
43																
44	Total Energy Charges	10,155,130		$ 50,776	16,880,227		$ 84,401	27,035,357		$ (0)	10,155,130		$ 57,884	16,880,227		$ 96,217
45																
46																
47	**Other Charges**															
48	*Community Benefit Charges*															
49	Discount Program (CAP)	3,995,590	$ 0.00058	$ 2,317	16,880,227	$ 0.00058	$ 9,791	20,875,817	$ 0.00079	$ 16,410	3,995,590	$ 0.00079	$ 3,141	16,880,227	$ 0.00079	$ 13,269
50	Discount Program (CAP) - HOW	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
51	Discount Program (CAP) - S	6,159,540	$ -	$ -	-	$ -	$ -	6,159,540	$ -	$ -	6,159,540	$ -	$ -	-	$ -	$ -
52	Discount Program (CAP) - LS	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
53	Discount Program (CAP) - SCR	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
54	Service Area Lighting	3,995,590	$ 0.00120	$ 4,795	16,880,227	$ -	$ -	20,875,817	$ 0.00023	$ 4,795	3,995,590	$ 0.00120	$ 4,795	16,880,227	$ -	$ -
55	Service Area Lighting - HOW	-	$ 0.00120	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00120	$ -	-	$ -	$ -
56	Service Area Lighting - S	6,159,540	$ -	$ -	-	$ -	$ -	6,159,540	$ -	$ -	6,159,540	$ -	$ -	-	$ -	$ -
57	Service Area Lighting - LS	-	$ 0.00120	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00120	$ -	-	$ -	$ -
58	Service Area Lighting - SCR	-	$ 0.00120	$ -	-	$ -	$ -	-	$ -	$ -	-	$ 0.00120	$ -	-	$ -	$ -
59	Energy Efficiency Services	3,995,590	$ 0.00230	$ 9,190	16,880,227	$ 0.00230	$ 38,825	20,875,817	$ 0.00230	$ 48,014	3,995,590	$ 0.00230	$ 9,190	16,880,227	$ 0.00230	$ 38,825
60	Energy Efficiency Services - HOW	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -
61	Energy Efficiency Services - S	6,159,540	$ 0.00230	$ 14,167	-	$ 0.00230	$ -	6,159,540	$ 0.00230	$ 14,167	6,159,540	$ 0.00230	$ 14,167	-	$ 0.00230	$ -
62	Energy Efficiency Services - LS	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -
63	Energy Efficiency Services - SCR	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -	-	$ 0.00230	$ -
64	Subtotal-Community Benefit			$ 30,469			$ 48,615			$ 83,386			$ 31,292			$ 52,094
65										$ 2,886						
66	*Regulatory Charges*															
67	Regulatory Charge	7,444	$ 3.25000	$ 24,195	28,149	$ 3.25000	$ 91,486	35,594	$ 3.25000	$ 115,680	7,444	$ 3.25000	$ 24,195	28,149	$ 3.25000	$ 91,486
68	Regulatory Charge - HOW	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
69	Regulatory Charge - S	10,418	$ 3.25000	$ 33,859	-	$ 3.25000	$ -	10,418	$ 3.25000	$ 33,859	10,418	$ 3.25000	$ 33,859	-	$ 3.25000	$ -
70	Regulatory Charge - LS	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
71	Regulatory Charge - SCR	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
72	Supplemental Regulatory Charge	7,444	$ -	$ -	28,149	$ -	$ -	35,594	$ -	$ -	7,444	$ -	$ -	28,149	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.10

Work Paper H-5.10
Transmission

WP H-5.10

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs: Test Year 2021 Inside City of Austin Units (A)	Rates (B)	Revenues (C)	Test Year 2021 Outside City of Austin Units (D)	Rates (E)	Revenues (F)	Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL Units (G)	Rates (H)	Revenues (I)	Rate Year Inside City of Austin Units (J)	Rates (K)	Revenues (L)	Rate Year Outside City of Austin Units (M)	Rates (N)	Revenues (O)
73	Supplemental Regulatory Charge - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
74	Supplemental Regulatory Charge - S	10,418	$ -	$ -	-	$ -	$ -	10,418	$ -	$ -	10,418	$ -	$ -	-	$ -	$ -
75	Supplemental Regulatory Charge - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
76	Supplemental Regulatory Charge - SCR	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
77	Subtotal-Regulatory Charges			$ 58,054			$ 91,486			$ 149,539			$ 58,054			$ 91,486
78																
79	Power Factor Penalty	1,228	$ 3.25000	$ 3,991	-	$ 3.25000	$ -				1,228	$ 3.25000	$ 3,991	-	$ 3.25000	$ -
80																
81	Total Other Charges			$ 92,513			$ 140,101			$ 232,925			$ 93,337			$ 143,579
82																
83																
84	Total Revenues without Fuel			$ 438,376			$ 595,295			$ 1,146,208			$ 483,399			$ 647,740
85																
86	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
87																
88	Adjusted Total Revenues without Fuel			$ 438,376			$ 595,295			$ 1,146,208			$ 483,399			$ 647,740
89																
90																
91																
92	Power Supply and GreenChoice (Fuel)															
93	Fuel	3,995,590	$ 0.02775	$ 110,878	16,880,227	$ 0.02775	$ 468,426	20,875,817	$ 0.02775	$ 579,304	3,995,590	$ 0.02775	$ 110,878	16,880,227	$ 0.02775	$ 468,426
94	Fuel - HOW	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
95	Fuel - S	6,159,540	$ 0.02775	$ 170,927	-	$ 0.02775	$ -	6,159,540	$ 0.02775	$ 170,927	6,159,540	$ 0.02775	$ 170,927	-	$ 0.02775	$ -
96	Fuel - LS	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
97	Fuel - SCR	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
98	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
99	Fuel - GC Patron 20	-	$ 0.03600	$ -	-	$ 0.03600	$ -	-	$ 0.03600	$ -	-	$ 0.03600	$ -	-	$ 0.03600	$ -
100	Fuel - GC BusinessCents/Energizer	-	$ 0.03525	$ -	-	$ 0.03525	$ -	-	$ 0.03525	$ -	-	$ 0.03525	$ -	-	$ 0.03525	$ -
101	Fuel - GC Patron 17	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -
102	Total Fuel	10,155,130		$ 281,805	16,880,227		$ 468,426	27,035,357		$ 750,231	10,155,130		$ 281,805	16,880,227		$ 468,426
103																
104	Total Revenues with Fuel			$ 720,181			$ 1,063,722			$ 1,896,440			$ 765,204			$ 1,116,166
105																
106																
107	Combined Total Revenues with Fuel			**$1,783,903**						**$1,896,440**			**$1,881,370**			
108																
109	Percentage Increase Over Existing Total Revenues									6.31%			5.46%			5.46%
110																
111	Over/(Under) Recovery from Cost of Service												**$ (6,129)**			**$ (8,940)**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.11

Work Paper H-5.11
Transmission Voltage ≥ 20 MW @ 85% aLF

WP H-5.11

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year					
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	**Basic Charges**															
2	*Customer Charge*															
3	Transmission (Contract)	12	$ 21,120.00	$ 253,440		$ 21,120.00	$ -	12	$ 6,592.51	$ 79,110	12	$ 20,000.00	$ 240,000	-	$ 20,000.00	$ -
4	House of Worship (HOW)		$ 21,120.00	$ -		$ 21,120.00	$ -	-	$ 6,592.51	$ -	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
5	State (S)		$ 21,120.00	$ -		$ 21,120.00	$ -	-	$ 6,592.51	$ -	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
6	Load Shift (LS)		$ 21,120.00	$ -		$ 21,120.00	$ -	-	$ 6,592.51	$ -	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
7	Independent School District (ISD)		$ 21,120.00	$ -		$ 21,120.00	$ -	-	$ 6,592.51	$ -	-	$ 20,000.00	$ -	-	$ 20,000.00	$ -
8	Total Customer Charge	12		$ 253,440	-		$ -	12		$ 79,110	12		$ 240,000	-		$ -
9																
10	*Delivery Charge*															
11	Transmission (Contract)	336,065	$ -	$ -	-	$ -	$ -	336,065	$ 0.80	$ 267,386	336,065	$ -	$ -	-	$ -	$ -
12	HOW	-	$ -	$ -	-	$ -	$ -	-	$ 0.80	$ -	-	$ -	$ -	-	$ -	$ -
13	S	-	$ -	$ -	-	$ -	$ -	-	$ 0.80	$ -	-	$ -	$ -	-	$ -	$ -
14	LS	-	$ -	$ -	-	$ -	$ -	-	$ 0.80	$ -	-	$ -	$ -	-	$ -	$ -
15	ISD	-	$ -	$ -	-	$ -	$ -	-	$ 0.80	$ -	-	$ -	$ -	-	$ -	$ -
16	Total Delivery Charge			$ -			$ -			$ 267,386			$ -			$ -
17																
18	Total Basic Charges	12		$ 253,440	-		$ -	12		$ 346,496	12		$ 240,000	-		$ -
19																
20																
21	**Demand Charges**															
22		30,000														
23	All kWs	336,065	$ 11.15	$ 3,747,128		$ 11.15	$ -	336,065	$ 9.44	$ 3,173,390	336,065	$ 10.71	$ 3,599,259	-	$ 10.71	$ -
24	All kWs - HOW		$ 11.15	$ -		$ 11.15	$ -	-	$ 9.44	$ -	-	$ 10.71	$ -	-	$ 10.71	$ -
25	All kWs - S		$ 11.15	$ -		$ 11.15	$ -	-	$ 9.44	$ -	-	$ 10.71	$ -	-	$ 10.71	$ -
26	All kWs - LS		$ 11.15	$ -		$ 11.15	$ -	-	$ 9.44	$ -	-	$ 10.71	$ -	-	$ 10.71	$ -
27	All kWs - ISD		$ 11.15	$ -		$ 11.15	$ -	-	$ 9.44	$ -	-	$ 10.71	$ -	-	$ 10.71	$ -
28	Subtotal	336,065		$ 3,747,128	-		$ -	336,065		$ 3,173,390	336,065		$ 3,599,259	-		$ -
29																
30	Power Factor Penalty	21,149	$ 11.15	$ 235,814	-	$ 11.15	$ -				21,149	$ 10.71	$ 226,508	-	$ 10.71	$ -
31																
32	Total Demand Charges	336,065		$ 3,982,941	-		$ -	336,065		$ 3,173,390	336,065		$ 3,825,767	-		$ -
33																
34																
35	**Energy Charges**															
36		21,900,000														
37	All kWhs	227,866,758	$ -	$ -		$ -	$ -	227,866,758	$ 0.00000	$ 0	227,866,758	$ -	$ -	-	$ -	$ -
38	All kWhs - HOW		$ -	$ -		$ -	$ -	-	$ 0.00000	$ -	-	$ -	$ -	-	$ -	$ -
39	All kWhs - S		$ -	$ -		$ -	$ -	-	$ 0.00000	$ -	-	$ -	$ -	-	$ -	$ -
40	All kWhs - LS		$ -	$ -		$ -	$ -	-	$ 0.00000	$ -	-	$ -	$ -	-	$ -	$ -
41	All kWhs - ISD		$ -	$ -		$ -	$ -	-	$ 0.00000	$ -	-	$ -	$ -	-	$ -	$ -
42	Subtotal	227,866,758		$ -	-		$ -	227,866,758		$ 0	227,866,758		$ -	-		$ -
43																
44	Total Energy Charges	227,866,758		$ -	-		$ -	227,866,758		$ 0	227,866,758		$ -	-		$ -
45																
46																
47	**Other Charges**															
48	*Community Benefit Charges*															
49	Discount Program (CAP)	227,866,758	$ 0.00058	$ 132,163	-	$ 0.00058	$ -	227,866,758	$ 0.00079	$ 179,120	227,866,758	$ 0.00079	$ 179,120	-	$ 0.00079	$ -
50	Discount Program (CAP) - HOW	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
51	Discount Program (CAP) - S	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
52	Discount Program (CAP) - LS	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
53	Discount Program (CAP) - ISD	-	$ 0.00058	$ -	-	$ 0.00058	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -	-	$ 0.00079	$ -
54	Service Area Lighting	227,866,758	$ -	$ -	-	$ -	$ -	227,866,758	$ -	$ -	227,866,758	$ -	$ -	-	$ -	$ -
55	Service Area Lighting - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
56	Service Area Lighting - S	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
57	Service Area Lighting - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
58	Service Area Lighting - ISD	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
59	Energy Efficiency Services	227,866,758	$ -	$ -	-	$ -	$ -	227,866,758	$ -	$ -	227,866,758	$ -	$ -	-	$ -	$ -
60	Energy Efficiency Services - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
61	Energy Efficiency Services - S	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
62	Energy Efficiency Services - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
63	Energy Efficiency Services - ISD	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
64	Subtotal-Community Benefit			$ 132,163			$ -			$ 179,120			$ 179,120			$ -
65										$ 274,832						
66	*Regulatory Charges*															
67	Regulatory Charge	336,065	$ 3.25000	$ 1,092,212	-	$ 3.25000	$ -	336,065	$ 3.25000	$ 1,092,212	336,065	$ 3.25000	$ 1,092,212	-	$ 3.25000	$ -
68	Regulatory Charge - HOW	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
69	Regulatory Charge - S	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
70	Regulatory Charge - LS	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
71	Regulatory Charge - ISD	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -	-	$ 3.25000	$ -
72	Supplemental Regulatory Charge	336,065	$ -	$ -	-	$ -	$ -	336,065	$ -	$ -	336,065	$ -	$ -	-	$ -	$ -
73	Supplemental Regulatory Charge - HOW	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.11

Work Paper H-5.11
Transmission Voltage ≥ 20 MW @ 85% aLF

WP H-5.11

No.	Description	FY 2021 Base Rates and FY 2022 Pass-Throughs						Base Cost of Service (FY 2022 Pass-Throughs) Except CAP is Proposed and SAL is Average ICL/OCL			Rate Year			Rate Year		
		Test Year 2021 Inside City of Austin			Test Year 2021 Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
74	Supplemental Regulatory Charge - S	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
75	Supplemental Regulatory Charge - LS	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
76	Supplemental Regulatory Charge - ISD	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -
77	Subtotal-Regulatory Charges			$ 1,092,212			$ -			$ 1,092,212			$ 1,092,212			$ -
78																
79	Power Factor Penalty	21,149	$ 3.25000	$ 68,735	-	$ 3.25000	$ -				21,149	$ 3.25000	$ 68,735	-	$ 3.25000	$ -
80																
81	Total Other Charges			$ 1,293,110			$ -			$ 1,271,332			$ 1,340,067			$ -
82																
83																
84	Total Revenues without Fuel			$ 5,529,491			$ -			$ 4,791,219			$ 5,405,834			$ -
85																
86	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%			0.00%
87																
88	Adjusted Total Revenues without Fuel			$ 5,529,491			$ -			$ 4,791,219			$ 5,405,834			$ -
89																
90																
91																
92	Power Supply and GreenChoice (Fuel)															
93	Fuel	227,866,758	$ 0.02775	$ 6,323,303	-	$ 0.02775	$ -	227,866,758	$ 0.02775	$ 6,323,303	227,866,758	$ 0.02775	$ 6,323,303	-	$ 0.02775	$ -
94	Fuel - HOW	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
95	Fuel - S	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
96	Fuel - LS	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
97	Fuel - ISD	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -	-	$ 0.02775	$ -
98	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
99	Fuel - GC Patron 20	-	$ 0.03600	$ -	-	$ 0.03600	$ -	-	$ 0.03600	$ -	-	$ 0.03600	$ -	-	$ 0.03600	$ -
100	Fuel - GC BusinessCents/Energizer	-	$ 0.03525	$ -	-	$ 0.03525	$ -	-	$ 0.03525	$ -	-	$ 0.03525	$ -	-	$ 0.03525	$ -
101	Fuel - GC Patron 17	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -
102	Total Fuel	227,866,758		$ 6,323,303	-		$ -	227,866,758		$ 6,323,303	227,866,758		$ 6,323,303	-		$ -
103																
104	Total Revenues with Fuel			$ 11,852,793			$ -			$ 11,114,521			$ 11,729,136			$ -
105																
106																
107	Combined Total Revenues with Fuel			**$11,852,793**						**$11,114,521**			**$11,729,136**			
108																
109	Percentage Increase Over Existing Total Revenues									-6.23%			-1.04%			-1.04%
110																
111	Over/(Under) Recovery from Cost of Service												**$ 614,615**			$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.12

Work Paper H-5.12
Service Area Street Lighting

No.	Description	Test Year 2021 Units	Test Year 2021 Rates	Test Year 2021 Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Units	Base Cost of Service (FY 2022 Pass-Throughs) Rates	Base Cost of Service (FY 2022 Pass-Throughs) Revenues	Rate Year Inside City of Austin Units	Rate Year Inside City of Austin Rates	Rate Year Inside City of Austin Revenues	WP H-5.12 Rate Year Outside City of Austin Units	WP H-5.12 Rate Year Outside City of Austin Rates	WP H-5.12 Rate Year Outside City of Austin Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(G)	(H)	(I)
1	**Basic Charge**												
2	*Customer Charge*												
3	Service Area Lighting	95		$ -	95	$ -	$ -	23	$ -	$ -	72	$ -	$ -
4	Total Customer Charge	95		$ -	95		$ -	23		$ -	72		$ -
5													
6	*Delivery Charge*												
7	Bulbs	797,024		$ -	797,024	$ 20.96	$ 16,705,557	797,024	$ -	$ -	-	$ -	$ -
8	Total Delivery Charge			$ -			$ 16,705,557			$ -			$ -
9													
10	Total Basic Charges			$ -			$ 16,705,557			$ -			$ -
11													
12													
13	**Energy Charges**												
14													
15	All kWhs	42,460,488	$ 0.23219	$ 9,858,901	42,460,488	$ 0.03344	$ 1,419,814	42,121,543	$ 0.42839	$ 18,044,380	338,945	$ 0.23895	$ 80,991
16	Subtotal	42,460,488		$ 9,858,901	42,460,488		$ 1,419,814	42,121,543		$ 18,044,380	338,945		$ 80,991
17													
18	Total Energy Charges	42,460,488		$ 9,858,901	42,460,488		$ 1,419,814	42,121,543		$ 18,044,380	338,945		$ 80,991
19													
20													
21	**Other Charges**												
22	*Community Benefit Charges*												
23	Discount Program (CAP)	42,460,488	$ -	$ -	42,460,488	$ -	$ -	42,121,543	$ -	$ -	338,945	$ -	$ -
24	Service Area Lighting	42,460,488	$ -	$ -	42,460,488	$ -	$ -	42,121,543	$ -	$ -	338,945	$ -	$ -
25	Energy Efficiency Services	42,460,488	$ -	$ -	42,460,488	$ -	$ -	42,121,543	$ -	$ -	338,945	$ -	$ -
26	Subtotal Community Benefit			$ -			$ -			$ -			$ -
27													
28	*Regulatory Charges*												
29	Regulatory Charge	42,460,488	$ -	$ -	42,460,488	$ -	$ -	42,121,543	$ -	$ -	338,945	$ -	$ -
30	Subtotal Regulatory Charges			$ -			$ -			$ -			$ -
31													
32	Total Other Charges			$ -			$ -			$ -			$ -
33													
34													
35	Total Revenues without Fuel			$ 9,858,901			$ 18,125,371			$ 18,044,380			$ 80,991
36													
37	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%			0.00%
38													
39	Adjusted Total Revenues without Fuel			$ 9,858,901			$ 18,125,371			$ 18,044,380			$ 80,991
40													
41													
42													
43	Power Supply and GreenChoice (Fuel)												
44	Fuel	42,460,488	$ 0.02877	$ 1,221,588	42,460,488	$ 0.02877	$ 1,221,588	42,121,543	$ 0.02877	$ 1,211,837	338,945	$ 0.02877	$ 9,751
45	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
46	Fuel - GC Patron 20	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -
47	Fuel - GC BusinessCents/Energizer	-	$ 0.03627	$ -	-	$ 0.03627	$ -	-	$ 0.03627	$ -	-	$ 0.03627	$ -
48	Fuel - GC Patron 17	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -
49	Total Fuel	42,460,488		$ 1,221,588	42,460,488		$ 1,221,588	42,121,543		$ 1,211,837	338,945		$ 9,751
50													
51	Total Revenues with Fuel			$ 11,080,489			$ 19,346,959			$ 19,256,217			$ 90,742
52													
53													
54	Percentage Increase Over Existing Total Revenues						74.60%						
55													
56	Over/(Under) Recovery from Cost of Service									**$ 0**			

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.13

Work Paper H-5.13 **WP H-5.13**

City-Owned Private Outdoor Lighting
(Security Lighting)

No.	Description	Test Year 2021 Units	Rates	Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Units	Rates	Revenues	Rate Year Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	**Basic Charge**									
2	100W or Less (Billable 35 kWh)	82,049	$ 7.03	$ 576,804	82,049	$ 20.96	$ 1,719,740	82,049	$ 9.95	$ 816,388
3	101W - 175W (Billable 60 kWh)	6,500	$ 12.05	$ 78,325	6,500	$ 20.96	$ 136,239	6,500	$ 17.10	$ 111,150
4	176W - 250W (Billable 90 kWh)	59,418	$ 18.07	$ 1,073,683	59,418	$ 20.96	$ 1,245,396	59,418	$ 25.60	$ 1,521,101
5	251W or Greater (Billable 140 kWh)	14,678	$ 28.12	$ 412,745	14,678	$ 20.96	$ 307,650	14,678	$ 39.80	$ 584,184
6	Total Basic Charges	162,645		$ 2,141,558	162,645		$ 3,409,026	162,645		$ 3,032,823
7										
8										
9	**Energy Charges**									
10										
11	All kWhs	10,942,652	$ -	$ -	10,942,652	$ 0.03195	$ 349,651	10,942,652	$ -	$ -
12	Subtotal	10,942,652		$ -	10,942,652		$ 349,651	10,942,652		$ -
13										
14	Total Energy Charges	10,942,652		$ -	10,942,652		$ 349,651	10,942,652		$ -
15										
16										
17	**Other Charges**									
18	*Community Benefit Charges*									
19	Discount Program (CAP)	10,942,652	$ -	$ -	10,942,652	$ -	$ -	10,942,652	$ -	$ -
20	Service Area Lighting	10,942,652	$ -	$ -	10,942,652	$ -	$ -	10,942,652	$ -	$ -
21	Energy Efficiency Services	10,942,652	$ -	$ -	10,942,652	$ -	$ -	10,942,652	$ -	$ -
22	Subtotal Community Benefit			$ -			$ -			$ -
23										
24	*Regulatory Charges*									
25	Regulatory Charge	10,942,652	$ -	$ -	10,942,652	$ -	$ -	10,942,652	$ -	$ -
26	Subtotal Regulatory Charges			$ -			$ -			$ -
27										
28	Total Other Charges			$ -			$ -			$ -
29							183,285			
30										
31	Total Revenues without Fuel			$ 2,141,558			$ 3,758,677			$ 3,032,823
32										
33	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%
34										
35	Adjusted Total Revenues without Fuel			$ 2,141,558			$ 3,758,677			$ 3,032,823
36										
37										
38										
39	Power Supply and GreenChoice (Fuel)									
40	Fuel	10,026,000	$ 0.02877	$ 288,448	10,026,000	$ 0.02877	$ 288,448	10,026,000	$ 0.02877	$ 288,448
41	Fuel - GC Patron 20	495,966	$ 0.05500	$ 27,278	495,966	$ 0.05500	$ 27,278	495,966	$ 0.05500	$ 27,278
42	Fuel - GC BusinessCents/Energizer	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -
43	Fuel - GC Patron 17	418,350	$ 0.03800	$ 15,897	418,350	$ 0.03800	$ 15,897	418,350	$ 0.03800	$ 15,897
44	Fuel - GC Smart Cents	2,336	$ 0.03627	$ 85	2,336	$ 0.03627	$ 85	2,336	$ 0.03627	$ 85
45	Total Fuel	10,942,652		$ 331,708	10,942,652		$ 331,708	10,942,652		$ 331,708
46										
47	Total Revenues with Fuel			$ 2,473,266			$ 4,090,385			$ 3,364,531
48										
49										
50	Percentage Increase Over Existing Total Revenues						65.38%			36.04%
51										
52	Over/(Under) Recovery from Cost of Service									**$ (725,854)**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.14

Work Paper H-5.14 **WP H-5.14**

Customer-Owned Non-Metered Lighting

No.	Description	Test Year 2021 Units	Test Year 2021 Rates	Test Year 2021 Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Units	Base Cost of Service (FY 2022 Pass-Throughs) Rates	Base Cost of Service (FY 2022 Pass-Throughs) Revenues	Rate Year Units	Rate Year Rates	Rate Year Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	**Basic Charge**									
2	*Customer Charge*									
3	TXDOT	24	$ -	$ -	24	$ -	$ -	24	$ -	$ -
4	Total Basic Charges	24		$ -	24		$ -	24		$ -
5							-			
6										
7	**Energy Charges**									
8										
9	All kWhs	1,761,810	$ 0.02604	$ 45,878	1,761,810	$ 0.03195	$ 56,297	1,761,810	$ 0.02998	$ 52,819
10	Subtotal	1,761,810		$ 45,878	1,761,810		$ 56,297	1,761,810		$ 52,819
11										
12	Total Energy Charges	1,761,810		$ 45,878	1,761,810		$ 56,297	1,761,810		$ 52,819
13							-			
14										
15	**Other Charges**									
16	*Community Benefit Charges*									
17	Discount Program (CAP)	1,761,810	$ -	$ -	1,761,810	$ -	$ -	1,761,810	$ -	$ -
18	Service Area Lighting	1,761,810	$ -	$ -	1,761,810	$ -	$ -	1,761,810	$ -	$ -
19	Energy Efficiency Services	1,761,810	$ -	$ -	1,761,810	$ -	$ -	1,761,810	$ -	$ -
20	Subtotal Community Benefit			$ -			$ -			$ -
21										
22	*Regulatory Charges*									
23	Regulatory Charge	1,761,810	$ -	$ -	1,761,810	$ -	$ -	1,761,810	$ -	$ -
24	Subtotal Regulatory Charges			$ -			$ -			$ -
25										
26	Total Other Charges			$ -			$ -			$ -
27							5,540			
28										
29	Total Revenues without Fuel			$ 45,878			$ 56,297			$ 52,819
30										
31	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%
32										
33	Adjusted Total Revenues without Fuel			$ 45,878			$ 56,297			$ 52,819
34										
35										
36										
37	Power Supply and GreenChoice (Fuel)									
38	Fuel	1,761,810	$ 0.02877	$ 50,687	1,761,810	$ 0.02877	$ 50,687	1,761,810	$ 0.02877	$ 50,687
39	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
40	Fuel - GC Patron 20	-	$ 0.05700	$ -	-	$ 0.05700	$ -	-	$ 0.05700	$ -
41	Fuel - GC BusinessCents/Energizer	-	$ 0.03627	$ -	-	$ 0.03627	$ -	-	$ 0.03627	$ -
42	Fuel - GC Patron 17	-	$ 0.03800	$ -	-	$ 0.03800	$ -	-	$ 0.03800	$ -
43	Total Fuel	1,761,810		$ 50,687	1,761,810		$ 50,687	1,761,810		$ 50,687
44										
45	Total Revenues with Fuel			$ 96,565			$ 106,984			$ 103,506

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.14

Work Paper H-5.14
Customer-Owned Non-Metered Lighting

WP H-5.14

No.	Description	Test Year 2021 Units	Test Year 2021 Rates	Test Year 2021 Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Units	Base Cost of Service (FY 2022 Pass-Throughs) Rates	Base Cost of Service (FY 2022 Pass-Throughs) Revenues	Rate Year Units	Rate Year Rates	Rate Year Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
46										
47										
48	Percentage Increase Over Existing Total Revenues						10.79%			7.19%
49										
50	Over/(Under) Recovery from Cost of Service									**$ (3,478)**

Austin Energy
Electric Cost of Service and Rate Design

WP H-5.15

Work Paper H-5.15
Customer-Owned Metered Lighting
(Athletic Fields)

WP H-5.15

No.	Description	Test Year 2021 Units	Test Year 2021 Rates	Test Year 2021 Revenues	Base Cost of Service (FY 2022 Pass-Throughs) Units	Base Cost of Service (FY 2022 Pass-Throughs) Rates	Base Cost of Service (FY 2022 Pass-Throughs) Revenues	Rate Year Units	Rate Year Rates	Rate Year Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	**Basic Charge**									
2	*Customer Charge*									
3	Athletic Fields	745	$ 15.00	$ 11,175	745	$ 23.42	$ 17,445	745	$ 15.00	$ 11,175
4	Independent School District (ISD)	144	$ 15.00	$ 2,160	144	$ 23.42	$ 3,372	144	$ 15.00	$ 2,160
5	Total Basic Charges	889		$ 13,335	889		$ 20,817	889		$ 13,335
6										
7										
8	**Energy Charges**									
9										
10	All kWhs	3,469,313	$ 0.06175	$ 214,230	3,469,313	$ 0.09285	$ 322,143	3,469,313	$ 0.08050	$ 279,280
11	All kWhs - ISD	1,437,721	$ 0.06175	$ 88,779	1,437,721	$ 0.09285	$ 133,499	1,437,721	$ 0.08050	$ 115,737
12	Subtotal	4,907,033		$ 303,009	4,907,033		$ 455,642	4,907,033		$ 395,016
13										
14	Total Energy Charges	4,907,033		$ 303,009	4,907,033		$ 455,642	4,907,033		$ 395,016
15										
16										
17	**Other Charges**									
18	*Community Benefit Charges*									
19	Discount Program (CAP)	3,469,313	$ -	$ -	3,469,313	$ -	$ -	3,469,313	$ -	$ -
20	Discount Program (CAP) - ISD	1,437,721	$ -	$ -	1,437,721	$ -	$ -	1,437,721	$ -	$ -
21	Service Area Lighting	3,469,313	$ -	$ -	3,469,313	$ -	$ -	3,469,313	$ -	$ -
22	Service Area Lighting - ISD	1,437,721	$ -	$ -	1,437,721	$ -	$ -	1,437,721	$ -	$ -
23	Energy Efficiency Services	3,469,313	$ -	$ -	3,469,313	$ -	$ -	3,469,313	$ -	$ -
24	Energy Efficiency Services - ISD	1,437,721	$ -	$ -	1,437,721	$ -	$ -	1,437,721	$ -	$ -
25	Subtotal Community Benefit			$ -			$ -			$ -
26										
27	*Regulatory Charges*									
28	Regulatory Charge	3,469,313	$ -	$ -	3,469,313	$ -	$ -	3,469,313	$ -	$ -
29	Regulatory Charge - ISD	1,437,721	$ -	$ -	1,437,721	$ -	$ -	1,437,721	$ -	$ -
30	Subtotal Regulatory Charges			$ -			$ -			$ -
31										
32	Total Other Charges			$ -			$ -			$ -
33							55,866			
34										
35	Total Revenues without Fuel			$ 316,344			$ 476,458			$ 408,351
36										
37	Billing Adjustment Factor (Calculation to Actual)			0.00%			0.00%			0.00%
38										
39	Adjusted Total Revenues without Fuel			$ 316,344			$ 476,458			$ 408,351
40										
41										
42										
43	Power Supply and GreenChoice (Fuel)									
44	Fuel	2,216,253	$ 0.02877	$ 63,762	2,216,253	$ 0.02877	$ 63,762	2,216,253	$ 0.02877	$ 63,762
45	Fuel - ISD	1,437,721	$ 0.02877	$ 41,363	1,437,721	$ 0.02877	$ 41,363	1,437,721	$ 0.02877	$ 41,363
46	Fuel - GC 5	-	$ 0.05500	$ -	-	$ 0.05500	$ -	-	$ 0.05500	$ -
47	Fuel - GC Patron 20	887,771	$ 0.05700	$ 50,603	887,771	$ 0.05700	$ 50,603	887,771	$ 0.05700	$ 50,603
48	Fuel - GC BusinessCents/Energizer	-	$ 0.03627	$ -	-	$ 0.03627	$ -	-	$ 0.03627	$ -
49	Fuel - GC Patron 17	365,289	$ 0.03800	$ 13,881	365,289	$ 0.03800	$ 13,881	365,289	$ 0.03800	$ 13,881
50	Total Fuel	4,907,033		$ 169,609	4,907,033		$ 169,609	4,907,033		$ 169,609
51										
52	Total Revenues with Fuel			$ 485,953			$ 646,067			$ 577,960
53										
54										
55	Percentage Increase Over Existing Total Revenues						32.95%			18.93%
56										
57	Over/(Under) Recovery from Cost of Service									**$ (68,107)**

Appendix D: Austin Energy System Loss Study for Fiscal Year 2018

For Preparation of a 2019 Rate Study

Final Report – Version 1.0

Prepared by
Austin Energy

May 2, 2019

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TABLE OF CONTENTS

1 INTRODUCTION 4
2 ANALYSIS SUMMARY 5
3 BASIS OF ANALYSIS 6
4 TRANSMISSION & DISTRIBUTION SYSTEM 7
5 DISTRIBUTION TRANSFORMERS 7
6 SECONDARY SYSTEM 7
7 SECURITY AND STREET LIGHTS 8
EXHIBIT A: SYSTEM LOSS SUMMARY 9
EXHIBIT B: TRANSMISSION LINE LOSSES 10
EXHIBIT C: TRANSMISSION TRANSFORMER LOSSES 11
EXHIBIT D: SUBSTATION TRANSFORMER LOSSES 12
EXHIBIT E: DISTRIBUTION LINE LOSSES 16
EXHIBIT F: DISTRIBUTION TRANSFORMER LOSSES 17
EXHIBIT G: DISTRIBUTION TRANSFORMER SPECIFICATIONS 18
EXHIBIT H: SECONDARY LINE LOSSES 19
EXHIBIT I: SECURITY AND STREETLIGHT LOSSES 20
EXHIBIT J: SYSTEM LOSSES PIE CHARTS 21
Document Change and Review History 28

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1 INTRODUCTION

This report presents the Austin Energy's fiscal year 2018 transmission and distribution system loss study for the preparation of a rate study. It provides a summary of the basis of loss calculations, methodologies used and the results.

The electric system, for the purposes of this study, is defined as the transmission and distribution system equipment required to distribute electrical power to each Austin Energy customer. Information about the Austin Energy power system configuration, equipment types and ratings, primary and secondary circuit types and lengths, historical data, and transformer loads was gathered to perform this analysis. The Austin Energy power system evaluated can be characterized by the following statistics and principal types of equipment as of Fiscal Year 2018:

Type	Quantity	Location of Loss Calculations
System Peak Demand	2,878 MW (1)	
Annual Net Energy for Load	13,936,605 MWh (2)	
Annual Energy Sales	13,409,802 MWh (2)	
Annual Losses	3.78 %	Exhibit A
Circuit-miles of Transmission		Exhibit B
345 kV	276.2 mi.	
138 kV	321.5 mi.	
69 kV	26.1 mi.	
Transmission Transformers	19	Exhibit C
Substation Transformers	168	Exhibit D
Circuit-miles of Distribution Operating at 12.5 kV	5,803 mi.	Exhibit E
Distribution Transformers	84,377	Exhibit F
Circuit-miles of Secondary Operating at 1.0 kV & below	7,522 mi.	Exhibit H
Street & Security Lights	65,042	Exhibit I

Notes:
(1) Peak Demand on July 23, 2018
(2) Based on Fiscal Year 2018

2 ANALYSIS SUMMARY

The calculated transmission and distribution system losses for fiscal year 2018 are summarized in the table below. Additional details of the loss calculations are included in Exhibits A through J. Charts illustrating the calculated losses by voltage level are given in Figure 1 and Figure 2.

Type	Annual Energy Losses (MWh)	Demand Losses at Peak (MW)
Transmission 345 kV	18,155	6.37
Transmission 138 kV	125,534	44.06
Transmission 69 kV	5,534	1.53
Distribution	155,986	49.08
Secondary	222,375	41.85
Non-Technical	(772)	0
TOTALS	526,803	142.89

Note: Lights were assumed to be off during the 2018 system peak.

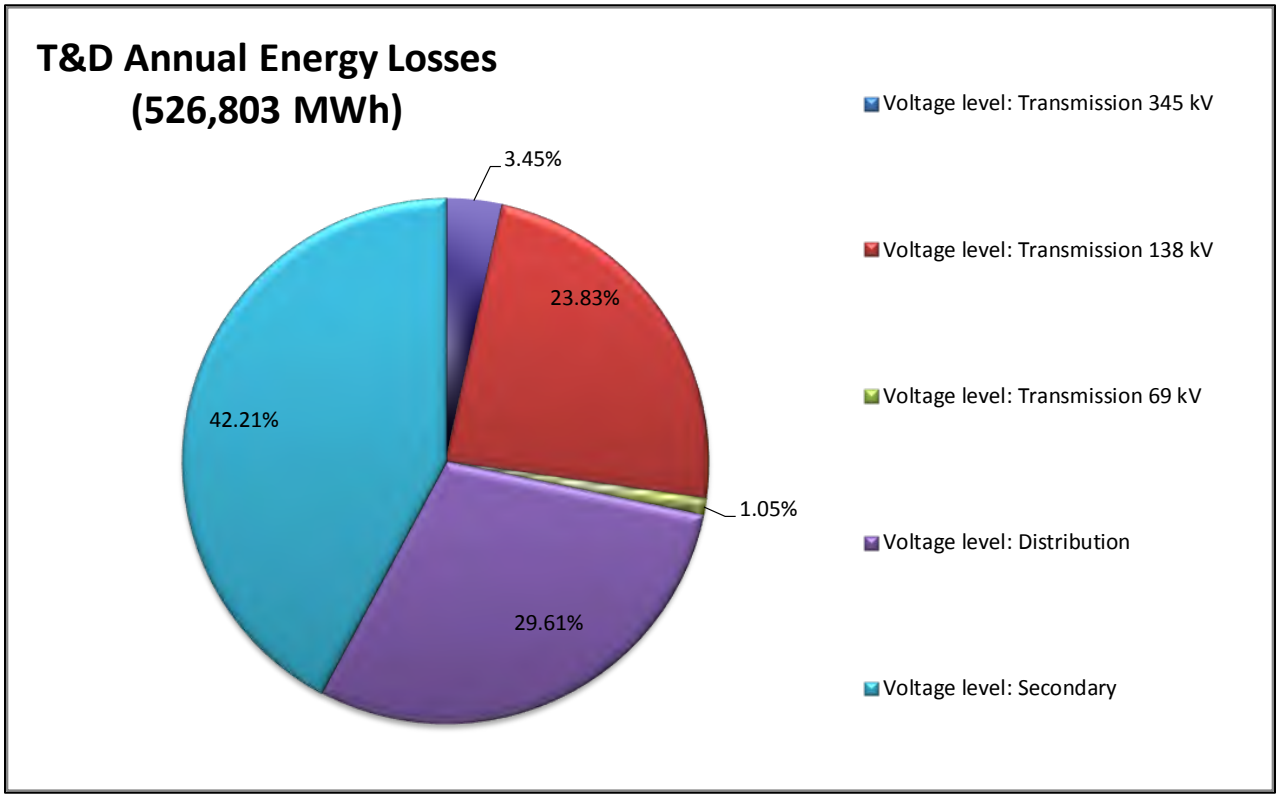

Figure 1. Calculated Annual Energy Losses by Voltage Level

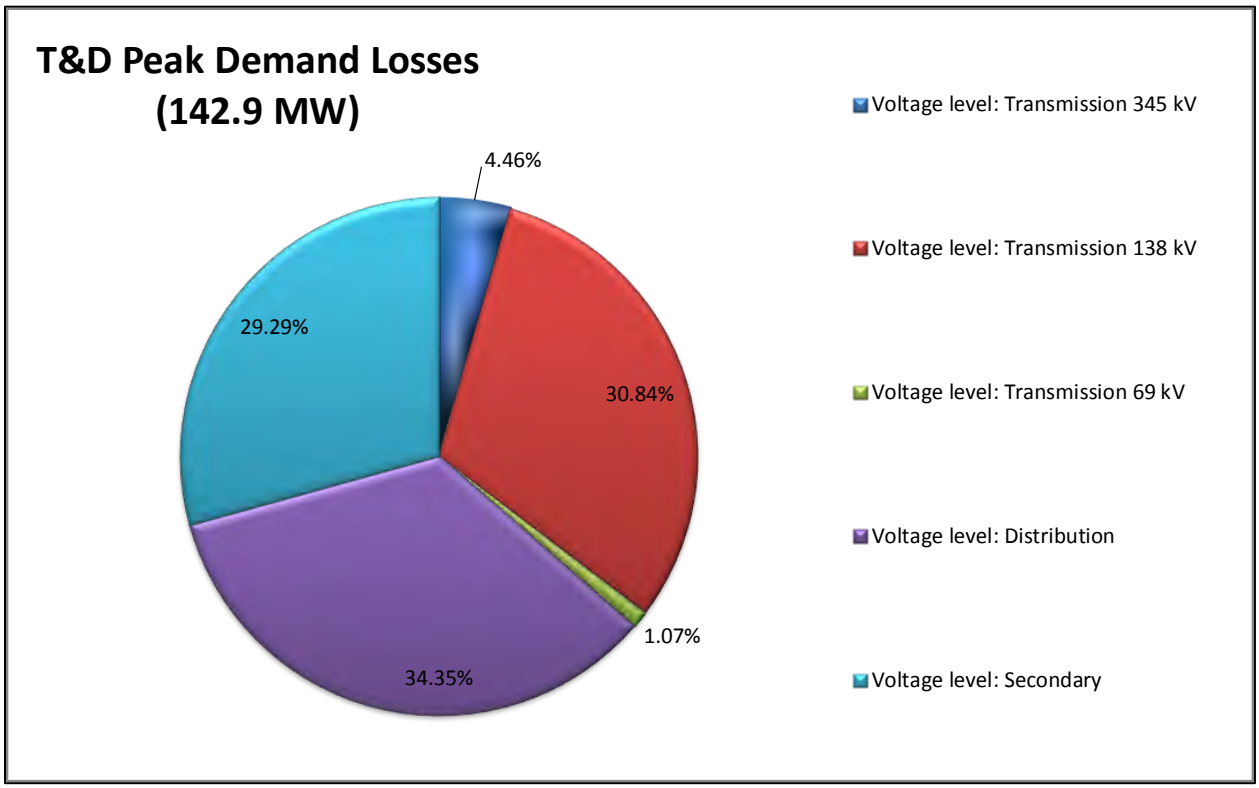

Figure 2. Calculated Demand Losses at Peak by Voltage Level

3 BASIS OF ANALYSIS

System losses are an unavoidable result of delivering power to electric utility customers, due to the physics of power flow and voltage transformation. In addition, losses can be broken into two groups: 1) constant losses, which are independent of the system loading; and 2) variable losses, which are dependent on system loading.

Constant losses consist primarily of transformer core losses, or no-load losses. The constant system losses included in this study were based on the name plate losses and the assumed time period of one year.
Variable losses include transmission and distribution line losses for the primary and secondary systems, and transformer winding, or load losses. The variable losses included in this study were based on the calculated losses at peak, the assumed time period of one year, and the Loss Factor.

The equation for the Loss Factor is as follows:

$$Loss\ Factor = k * Load\ Factor + (1 - k) * Load\ Factor^2$$

A value of 0.08 was assumed for the constant coefficient “k” for the Loss Factor calculations based on research published in IEEE Transactions on Power Systems on November 1988 using American and

Canadian utilities. The average annual Load Factor for the fiscal year 2018 of 55.28% was calculated based on the Austin Energy monthly system peak and energy purchases.

4 TRANSMISSION & DISTRIBUTION SYSTEM

Losses for the transmission and distribution systems were taken from the load flow results from the existing engineering models. The load flow results were based on the 2018 system peak, recorded in July. The transmission system is modeled in PTI Interactive Power System Simulator (PSSE™). The distribution system is modeled in FeederALL®.

The load flow results at the 2018 system peak provided data for transmission and distribution line losses, and substation transformer load losses. Substation transformer no-load losses were obtained from Austin Energy manufacturer test report summaries. If test reports were not available for a given transformer, impedances and no-load loss values were assumed based on similar sized transformers. The transmission and distribution line losses are presented in Exhibit B and Exhibit E, respectively. Transmission substation transformer load and no-load losses are presented in Exhibit C, while the distribution substation transformer losses are presented in Exhibit D.

5 DISTRIBUTION TRANSFORMERS

Inventory of the installed distribution transformer capacities and configurations was obtained from the existing GIS system. Distribution transformer specifications were based on a number of manufacturer test reports. If test reports were not available for a given transformer, impedances and no-load loss values were assumed based on similar sized transformers. A summary of the distribution transformer specifications used in the loss calculations is given in Exhibit G.

Loading for the distribution transformers was estimated using the total installed distribution transformer capacity and the estimated customer demand at the 2018 peak. Distribution transformer no-load and load losses are listed in Exhibit F.

6 SECONDARY SYSTEM

The ADMS database and GIS system together provided information related to the installed secondary conductor types and lengths for each of the following categories: service, secondary, and street lights. Losses in the secondary system were estimated based on the service category, average lengths, conductor types, and the estimated conductor loading.

The conductor loading was estimated based on the total service conductor capacity and the estimated customer demand at the 2018 peak. Secondary lines were assumed to be sized similar to service lines. Conductor loading for the secondary serving security and street lights was calculated based on the

estimated lighting load, as provided by Austin Energy, and the total conductor capacity. Secondary line losses are presented in Exhibit H.

7 SECURITY AND STREET LIGHTS

Consumption estimates for security and street lights were provided by Austin Energy, which accounted for the light, the ballast, and other miscellaneous losses associated with each lamp size. The quantity of lights by size and type were also provided by Austin Energy based on information included in the existing GIS system. However, the total number of lights in the GIS system was greater than the number of lights billed for fiscal year 2009. As a result, the losses for security and street light losses were calculated based on the difference in the estimated annual energy consumption derived from the GIS data less the total lighting sales for fiscal year 2009. Security and street light losses are presented in Exhibit I.

EXHIBIT A: SYSTEM LOSS SUMMARY

AUSTIN ENERGY

Evaluation of T&D System Losses

Summary of T&D System Losses

SYSTEM LOSSES

	Austin Energy
2018 Annual Net Available for Sale (MWh)	13,936,605
2018 Annual Energy Sales (MWh)	13,409,802
ANNUAL SYSTEM LOSSES (MWh)	**526,803**
PERCENT SYSTEM LOSSES	**3.78%**

TYPE	ANNUAL ENERGY LOSSES (MWh)[2]	PERCENT OF AE ENERGY AVAILABLE	PERCENT OF TOTAL AE LOSSES	DEMAND LOSSES AT PEAK (MW)	PERCENT OF DEMAND AE LOSSES AT PEAK
Voltage Level: Transmission 345 kV	18,155	**0.13%**	3.45%	6.37	4.46%
Transmission Line Losses	18,155	**0.13%**	3.45%	6.37	4.46%
Transmission Substation Transformer Losses					
Core	0	**0.00%**	0.00%	0.00	0.00%
Winding	0	**0.00%**	0.00%	0.00	0.00%
Voltage Level: Transmission 138 kV	125,524	**0.90%**	23.83%	44.06	30.84%
Transmission Line Losses	111,582	**0.80%**	21.18%	39.15	27.40%
Transmission Substation Transformer Losses					
Core	8,798	**0.06%**	1.67%	1.55	1.08%
Winding	5,145	**0.04%**	0.98%	3.36	2.35%
Voltage Level: Transmission 69 kV	5,534	**0.04%**	1.05%	1.53	1.07%
Transmission Line Losses	3,278	**0.02%**	0.62%	1.15	0.80%
Transmission Substation Transformer Losses					
Core	1,743	**0.01%**	0.33%	0.20	0.14%
Winding	513	**0.00%**	0.10%	0.18	0.13%
Voltage Level: Distribution	155,986	**1.12%**	29.61%	49.08	34.35%
Distribution Line Losses	102,094	**0.73%**	19.38%	35.82	25.07%
Distribution Substation Transformer Losses					
Core	23,882	**0.17%**	4.53%	2.73	1.91%
Winding	30,010	**0.22%**	5.70%	10.53	7.37%
Voltage Level: Secondary	222,375	**1.60%**	42.21%	41.85	29.29%
Distribution Transformer Losses					
Core	149,958	**1.08%**	28.47%	17.12	11.98%
Winding	22,127	**0.16%**	4.20%	7.76	5.43%
Service and Secondary Line Losses	48,360	**0.35%**	9.18%	16.97	11.88%
Street & Security Lights[1][3]	1,931	**0.01%**	0.37%	0.00	0.00%
Metering Inaccuracies	(772)	**-0.01%**	-0.15%	0.00	0.00%
TOTALS	526,803	**3.78%**	100.00%	142.89	100.00%

Notes:
(1) Street and Security Light losses are the difference in billed kWh and total kWh for all lights
(2) Annual Energy Losses were determined using the following equations:
Annual Energy Losses = Peak Demand (kW) * Time (hrs) * Loss Factor
Loss Factor = k * Load Factor + (1 - k) * (Load Factor)^2
"k" constant 0.08
Load Factor 55.28%
(3) Street and Security Light were off at the recorded peak
(4) GSU's results are categorized by the high side voltage, all other transformer results are categorized by low side voltage

EXHIBIT B: TRANSMISSION LINE LOSSES

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Transmission Line Losses

TRANSMISSION VOLTAGE (kV)	MILES OF LINE [1]	DEMAND LOSSES AT 2018 PEAK (MW)[2]	ANNUAL ENERGY LOSSES (MWh)
69	26.1	1,150	3,277,642
138	321.5	39,150	111,582,322
345	276.2	6,370	18,155,285
TOTALS	623.8	46,670	133,015,248

Notes:
(1) Transmission line length from AE Transmission Line Database
(2) Peak losses extracted from PSS/E system model

EXHIBIT C: TRANSMISSION TRANSFORMER LOSSES

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Transmission Substation Transformer Losses

SUBSTATION NAME	TRANSFORMER VOTLAGE	TRANSFORMER BASE RATING (MVA)	TRANSFORMER NO-LOAD LOSSES (kW) [1]	ANNUAL [2] NO-LOAD ENERGY LOSSES (kWh)	TRANSFORMER LOAD LOSSES (kW) [3]	ANNUAL [4] LOAD ENERGY LOSSES (kWh)
NL AT1	138/69 kV	220	35.6	311,462	30	85,504
KB AT1	138/69 kV	220	51.8	453,768	80	228,010
SP-AT1 (McNeil)	138/69 kV	220	61.6	539,861	40	114,005
PE-AT1	138/69 kV	220	50.0	437,912	30	85,504
DL AT1	345/138 kV	672	146.7	1,285,092	380	1,083,047
GF AT1	345/138 kV	480	90.0	788,400	150	427,518
GF AT2	345/138 kV	480	91.7	803,292	180	513,022
LY AT1	345/138 kV	480	124.9	1,093,861	320	912,039
LY AT2	345/138 kV	480	98.1	859,356	170	484,521
AU AT1	345/138 kV	480	118.0	1,033,855	150	427,518
AU AT2	345/138 kV	480	121.2	1,061,975	130	370,516
DP MT1	22.8/138 kV	420	219.5	680,326	540	544,647
DP MT2	22.8/138 kV	470	232.6	599,333	780	653,986
DP MPT1[5]	13.8/138 kV	139	51.0	79,560	70	35,529
DP MPT2[5]	13.8/138 kV	139	51.0	62,220	70	27,785
SA MPT1[6]	13.8/138 kV	130	52.0	95,784	280	167,806
SA MPT3[7]	13.8/138 kV	130	50.0	93,300	280	169,992
SA MPT6[8]	13.8/138 kV	150	50.8	93,116	90	53,674
SA AT1[9]	18.0/138 kV	480	199.2	1,453,164	150	356,021
345 kV TOTALS		0	0.0	0	0	0
138 kV TOTALS[10], [11]		4,938	1,550.0	8,797,542	3,360	5,144,576
69 kV TOTALS[10]		880	199.0	1,743,003	180	513,022
TOTALS		6,490	1,895.6	11,825,638	3,920	6,740,645

Notes:
(1) From Austin Energy test reports
(2) Annual No-Load Energy Losses is based on calculated demand losses times 8760 hours.
(3) Calculated in PSS/E model with 2018 peak load flows
(4) Annual Load Energy Losses is based on transformer load losses, 8760 hours, and a loss factor calculated from the annual load factor
(5) No-Load Demand Losses are estimated to be the same as Sandhill Transformers of similar size
(6) Losses for SANDH_G1 and SANDH_G2
(7) Losses for SANDH_G3 and SANDH_G4
(8) Losses for SANDH_G6 and SANDH_G7
(9) Losses for SANDHG5A and SANDHG5C
(10) GSU's results are categorized by the high side voltage, all other transformer results are categorized by low side voltage
(11) GSU's losses scaled by % runtime in 2018

EXHIBIT D: SUBSTATION TRANSFORMER LOSSES

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Distribution Substation Transformer Losses

SUBSTATION NAME	TRANSFORMER BASE RATING (MVA)	2018 COINCIDENT PEAK LOAD (kW)	TRANSFORMER NO-LOAD LOSSES (kW) [1][7]	ANNUAL [2] NO-LOAD ENERGY LOSSES (kWh)	TRANSFORMER LOAD LOSSES (kW) [3]	ANNUAL [4] LOAD ENERGY LOSSES (kWh)
AD123	30	11,052	16.0	140,160	24.0	68,460
AD456	30	13,802	16.0	140,072	38.1	108,704
AG123	30	14,251	14.1	123,866	24.4	69,629
AG456	30	22,130	14.0	122,465	97.5	277,916
BAL TX1[5][6]	25	17	14.0	122,640	13.4	38,163
BAL TX2[5][6]	25	9,623	14.0	122,640	13.4	38,163
BA012	30	19,789	13.0	113,530	86.6	246,906
BA123	30	15,117	9.4	82,344	55.1	157,070
BA456	30	18,464	32.6	285,576	77.9	222,053
BA789	30	11,645	15.4	134,816	24.0	68,317
BC123	30	11,365	26.3	230,476	38.8	110,613
BC456	30	11,365	18.9	165,914	23.2	66,237
BC789	30	13,323	12.3	107,923	37.2	106,139
BE123	30	10,341	13.8	120,976	18.1	51,530
BE456	30	12,767	10.7	93,382	36.6	104,201
BL123	30	26,539	13.9	121,764	141.5	403,150
BL456	30	16,673	16.3	142,788	49.0	139,628
BL789	30	23,995	12.6	110,551	120.7	343,953
BR123	70	19,298	49.6	434,496	34.1	97,132
BR456	70	18,465	50.7	444,307	56.8	161,858
BR789	70	19,588	26.5	232,140	28.2	80,373
BU123	30	22,293	13.4	117,209	111.4	317,618
BU456	30	15,192	13.2	115,282	48.5	138,316
BU789	30	25,725	29.0	254,040	298.3	850,249
BW123	50	2,329	20.6	180,456	0.5	1,454
BW456	50	1,166	21.1	184,836	0.1	285
CC123	30	22,405	14.4	126,144	96.5	275,122
CC456	30	8,256	10.1	88,301	15.9	45,374
CC789	30	5,716	12.3	107,836	5.3	14,963
CA123	30	19,178	13.1	114,668	71.2	202,929
CA456	30	24,965	13.0	113,705	121.8	347,088
CF123	30	20,310	15.9	138,846	82.1	233,938
CF456	30	22,232	12.0	105,120	96.4	274,752
CF789	30	15,561	12.8	111,690	50.2	143,019
CL012	30	20,203	13.6	119,311	46.9	133,585
CL123	30	20,490	14.3	124,918	50.4	143,561
CL456	30	25,077	13.9	121,764	123.9	353,102
CL789	30	15,582	13.6	118,698	30.2	86,102
CM123	30	17,541	9.2	80,942	69.2	197,257
CM456	30	6,113	10.5	91,892	8.1	23,000
CM789	30	18,263	13.3	116,070	66.9	190,559
CM101112	30	7,822	13.8	120,538	7.4	21,205
DE123	30	9,870	13.6	119,048	27.6	78,521
DE456	50	24,045	18.5	162,060	74.4	212,078
DE789	50	24,144	18.6	162,848	59.5	169,468
DE101112	50	17,554	19.6	171,433	22.5	64,042
DE131415	50	17,504	19.0	166,002	31.3	89,123
DE161718	67	22,572	25.9	226,534	28.3	80,516
DE192021	67	22,503	25.6	223,818	32.0	91,147
DE222324	30	26,627	14.4	125,881	96.2	274,239
DE2526	30	15,176	14.4	125,881	30.2	85,931

EXHIBIT D: SUBSTATION TRANSFORMER LOSSES (PAGE 2)

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Distribution Substation Transformer Losses

SUBSTATION NAME	TRANSFORMER BASE RATING (MVA)	2018 COINCIDENT PEAK LOAD (kW)	TRANSFORMER NO-LOAD LOSSES (kW) [1][7]	ANNUAL [2] NO-LOAD ENERGY LOSSES (kWh)	TRANSFORMER LOAD LOSSES (kW) [3]	ANNUAL [4] LOAD ENERGY LOSSES (kWh)
DG123	30	9,219	14.2	124,742	10.2	29,157
DG456	30	17,420	13.4	117,734	61.2	174,542
DL123	30	10,896	17.9	156,716	21.8	62,104
EB012	50	4,861	20.7	181,157	5.7	16,331
EB123	50	(41)	23.0	201,830	0.0	0
EB456	50	4,788	22.0	192,720	5.8	16,388
EB789	50	24,792	22.0	192,720	133.2	379,665
ER123	30	1,924	12.2	106,609	0.5	1,311
FI123	30	22,435	12.9	112,654	95.0	270,648
FI456	30	15,751	13.9	121,764	48.3	137,718
FV123	30	20,374	14.2	124,042	73.7	210,083
FV456	30	18,802	18.0	157,417	58.3	166,276
GR123	30	5,074	15.2	133,327	3.4	9,662
GR456	30	3,757	12.5	109,325	2.7	7,553
GR789	30	25,891	36.1	316,236	146.7	418,028
HC012	30	25,453	12.1	106,259	144.7	412,327
HC123	30	28,272	32.5	284,350	197.3	562,443
HC456	30	23,745	28.8	252,288	118.8	338,452
HC789	30	25,512	11.5	100,740	139.0	396,025
HL123	30	21,273	16.1	140,861	82.0	233,710
HL456	30	24,687	14.2	124,392	121.1	345,064
HM012	30	17,031	13.7	120,100	28.5	81,286
HM123	30	18,561	28.9	253,339	68.3	194,606
HM456	30	23,350	25.5	223,643	162.8	463,972
HM789	30	14,621	13.3	116,420	39.2	111,839
HV123	30	21,757	13.1	114,668	102.6	292,337
HV456	30	27,606	9.1	79,804	161.2	459,354
JE123	30	21,825	28.7	251,412	116.8	332,866
JE456	30	16,779	13.4	117,034	51.8	147,608
JV123	30	25,822	15.3	133,678	135.4	385,935
JV456	30	17,939	9.4	82,256	71.5	203,727
JV789	30	18,370	13.0	114,230	70.8	201,817
JL123	30	17,607	16.9	147,956	40.3	114,860
JL456	30	6,416	17.0	149,095	5.0	14,251
KB123	30	16,478	16.6	144,978	52.1	148,491
KB456	30	22,108	13.8	120,888	101.3	288,575
KL1234	30	18,650	17.3	151,636	53.9	153,536
KL5678	30	19,591	17.4	152,774	50.9	145,014
LS123	30	19,144	14.1	123,516	78.5	223,849
LS456	30	15,580	15.0	131,400	54.2	154,363
LW123	30	18,877	15.3	133,678	61.8	176,223
LW456	30	23,266	9.4	82,432	120.5	343,554
MC012	30	8,198	13.6	118,698	13.9	39,588
MC123	30	15,980	12.4	108,361	33.2	94,710
MC456	30	17,664	28.8	251,850	72.2	205,893
MC789	30	15,166	15.6	136,919	47.4	135,210
MP123	30	18,724	15.0	131,400	76.2	217,037
MP456	30	20,944	13.0	113,880	89.3	254,402
MP789	30	17,533	11.5	100,390	52.4	149,403
MT123	30	7,625	16.0	140,072	11.2	31,978
MT012	30	10,648	10.9	95,572	23.0	65,524

EXHIBIT D: SUBSTATION TRANSFORMER LOSSES (PAGE 3)

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Distribution Substation Transformer Losses

SUBSTATION NAME	TRANSFORMER BASE RATING (MVA)	2018 COINCIDENT PEAK LOAD (kW)	TRANSFORMER NO-LOAD LOSSES (kW) [1][7]	ANNUAL [2] NO-LOAD ENERGY LOSSES (kWh)	TRANSFORMER LOAD LOSSES (kW) [3]	ANNUAL [4] LOAD ENERGY LOSSES (kWh)
MU123	30	7,980	14.4	126,056	7.6	21,746
MU456	30	8,494	12.3	108,098	9.1	25,993
NL012	30	19,464	11.3	98,988	66.8	190,360
NL123	20	9,673	15.9	138,934	27.2	77,523
NL345	30	24,123	9.9	86,461	119.6	340,989
NL789	20	6,024	16.3	142,438	24.3	69,315
NW123	30	22,569	14.2	123,954	109.0	310,549
NW456	30	4,223	16.7	146,642	3.3	9,263
OC123	30	4,396	13.0	113,968	4.1	11,657
OC456	30	0	11.6	101,266	0.0	0
OH123	30	15,116	12.1	105,996	52.0	148,121
OH456	30	19,059	11.8	103,368	79.3	225,872
OH789	30	21,594	13.4	117,734	96.2	274,096
PE1234	30	23,433	14.0	122,903	118.9	338,737
PE5678	30	25,747	14.0	122,903	145.5	414,579
PL123	30	26,716	14.1	123,253	128.6	366,469
PL789	50	20,161	20.9	183,084	56.6	161,374
PL101112	30	21,491	16.2	141,912	79.2	225,844
PL131415	30	4,250	14.1	123,428	2.2	6,128
RP123	20	396	14.8	129,998	0.1	228
RP789	30	17,417	14.8	129,560	36.3	103,573
SK123	30	9,236	28.6	250,448	19.9	56,632
SK456	30	23,276	12.6	110,551	116.3	331,384
SL123	30	25,975	14.4	125,706	126.5	360,455
SL456	30	24,754	28.5	249,222	146.3	416,831
SL789	30	23,484	14.8	129,560	110.1	313,884
SP123	30	18,073	13.2	115,369	44.0	125,462
SP789	30	21,930	13.4	117,647	107.9	307,443
SP012	30	22,445	13.9	121,676	108.2	308,241
SP345	70	28,121	20.1	175,726	74.1	211,308
SP678	70	28,004	20.0	175,200	62.7	178,646
SN-NT1	50	0	15.0	131,400	0.0	0
SN-NT2	50	23,056	15.0	131,400	47.8	136,207
SR123	30	17,538	12.5	109,325	41.9	119,449
ST123	30	16,411	14.2	124,742	48.4	137,974
ST456	30	12,624	10.5	91,630	27.6	78,749
ST789	30	18,677	14.7	129,035	75.0	213,731
SU123	30	20,083	11.6	101,791	80.6	229,805
SU456	30	19,448	12.1	105,558	73.4	209,171
SU789	30	9,652	14.0	122,815	12.1	34,486
SU012	30	7,853	14.7	128,684	7.4	21,034
SU345	30	23,868	13.1	115,019	120.8	344,152
SW123	30	24,113	16.0	140,160	109.9	313,286
SW456	30	23,448	17.3	151,548	100.1	285,155
SW789	30	21,416	12.6	110,376	90.5	258,050
TP123	30	20,630	9.9	86,724	82.6	235,392
TP456	30	17,075	10.8	94,170	58.5	166,818
TP789	30	20,066	15.8	138,671	74.7	212,933
TR123	30	25,964	13.1	114,581	176.3	502,363
TR456	30	11,468	13.4	117,734	30.8	87,641
TR789	30	19,891	12.9	113,004	86.4	246,194

EXHIBIT D: SUBSTATION TRANSFORMER LOSSES (PAGE 4)

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Distribution Substation Transformer Losses

SUBSTATION NAME	TRANSFORMER BASE RATING (MVA)	2018 COINCIDENT PEAK LOAD (kW)	TRANSFORMER NO-LOAD LOSSES (kW) [1][7]	ANNUAL [2] NO-LOAD ENERGY LOSSES (kWh)	TRANSFORMER LOAD LOSSES (kW) [3]	ANNUAL [4] LOAD ENERGY LOSSES (kWh)
VE123	50	0	15.5	135,430	0.0	0
WA123	30	16,702	25.6	224,431	84.3	240,351
WA456	30	7,675	25.5	223,292	17.0	48,452
WA789	30	6,974	16.1	140,773	9.2	26,335
WB123	50	3,233	15.0	131,312	0.8	2,252
WB456	50	3,221	21.0	183,522	0.8	2,309
WC012	30	15,324	11.6	101,966	44.3	126,175
WC789	30	14,429	9.9	86,286	55.7	158,695
WI012	30	14,869	11.5	100,565	39.1	111,440
WI123	40	22,578	13.6	119,136	100.9	287,634
WI456	40	28,787	15.4	135,079	156.4	445,873
WI789	30	17,333	15.4	135,079	54.8	156,073
WL123	30	13,387	21.6	189,216	38.0	108,305
WL456	30	23,343	12.8	111,778	69.7	198,568
WL789	30	18,502	13.1	114,756	75.2	214,244
TOTALS	530	206,359	243.5	2,132,622	746.2	2,126,705

Notes:

(1) From Austin Energy test reports

(2) Annual No-Load Energy Losses is based on calculated demand losses times 8760 hours.

(3) Calculated in Feederall model with 2018 peak load flows

(4) Annual Load Energy Losses is based on transformer load losses, 8760 hours, and a loss factor calculated from the annual load factor

(5) No-Load Loss values were estimated based on the average No-Load Loss of th 30 MVA Transformers

(6) Load Loss values were estimated based on 30 MVA Transformers of simlar loading

(7) Units with no No-Load Losses are de-energized or out of service

EXHIBIT E: DISTRIBUTION LINE LOSSES

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Primary Distribution Line Losses

DISTRIBUTION VOLTAGE (kV)	LENGTH OF LINE (Miles)	DEMAND LOSSES (1) AT 2018 PEAK (kW)	ANNUAL ENERGY LOSSES (kWh)
12.5(2)	5,803.0	35,821.0	102,094,262
TOTALS	5,803.0	35,821.0	102,094,262

Notes:
(1) Peak losses extracted from Feederall model

EXHIBIT F: DISTRIBUTION TRANSFORMER LOSSES

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Distribution Transformer Losses

LOCATION	TOTAL NO-LOAD LOSSES (kW)	TOTAL LOAD LOSSES (kW)	NUMBER OF XFMRS	TOTAL XFMR kVA	TOTAL ANNUAL ENERGY NO-LOAD LOSS (kWh)	TOTAL ANNUAL ENERGY LOAD LOSS (kWh)
Distribution Transformers	17,118	7,763	84,377	7,485,681	149,957,879	22,126,624
TOTALS	17,118	7,763	84,377	7,485,681	149,957,879	22,126,624

Notes:
(1) Losses were estimated for each distribution transformer size based on the manufacturer test reports for similar sized transformers
(2) Transformer loading based on customer sales and total transformer capacity
(3) Results excludes primary metered transformers
(4) Calculated Transformer Loading Percentage 36.86%

EXHIBIT G: DISTRIBUTION TRANSFORMER SPECIFICATIONS

Phasing	VOLTAGE (kV)	Transformer KVA	Test Report NLL (KW)	Test Report %R
1ph	12.5	1.5	0.008	1.52%
1ph	12.5	3	0.017	1.52%
1ph	12.5	3.5	0.020	1.52%
1ph	12.5	5	0.030	1.52%
1ph	12.5	10	0.045	1.26%
1ph	12.5	15	0.059	1.13%
3ph	12.5	15	0.069	0.78%
1ph	12.5	25	0.086	0.99%
3ph	12.5	25	0.106	0.75%
1ph	12.5	37.5	0.120	0.93%
3ph	12.5	37.5	0.109	0.55%
1ph	12.5	50	0.148	0.86%
3ph	12.5	50	0.156	0.59%
1ph	12.5	75	0.210	0.83%
3ph	12.5	75	0.210	0.52%
1ph	12.5	100	0.261	0.36%
3ph	12.5	100	0.243	0.32%
3ph	12.5	112.5	0.280	0.33%
1ph	12.5	125	0.282	0.30%
3ph	12.5	150	0.345	0.31%
1ph	12.5	150	0.345	0.31%
1ph	12.5	167	0.305	0.19%
3ph	12.5	167	0.303	0.20%
1ph	12.5	175	0.321	0.19%
1ph	12.5	200	0.373	0.20%
3ph	12.5	225	0.428	0.20%
1ph	12.5	225	0.428	0.20%
1ph	12.5	250	0.547	0.14%
3ph	12.5	250	0.501	0.16%
3ph	12.5	300	0.570	0.15%
1ph	12.5	300	0.570	0.15%
3ph	12.5	333	0.572	0.07%
1ph	12.5	333	0.664	0.07%
3ph	12.5	500	0.850	0.07%
1ph	12.5	500	0.850	0.07%
3ph	12.5	750	1.200	0.05%
1ph	12.5	750	1.200	0.05%
3ph	12.5	1000	1.300	0.03%
3ph	12.5	1500	2.100	0.02%
1ph	12.5	1500	2.100	0.02%
3ph	12.5	2000	2.600	0.02%
3ph	12.5	2500	2.500	0.01%
3ph	12.5	5000	5.000	0.01%

EXHIBIT H: SECONDARY LINE LOSSES

AUSTIN ENERGY

Evaluation of System Losses

Estimated Service Line Losses

Type	MILES OF CONDUCTOR	PERCENT CONDUCTOR PEAK LOADING/CAPACITY (1)	PEAK DEMAND LOSS (kW)	ANNUAL ENERGY LOSSES (kWh)
Secondary Conductor	5,896	31.9%	16,964	48,350,649
Streetlight Conductor	1,626	1.5%	6.8	9,749
TOTAL	7,522		16,971	48,360,398

Notes

(1) Conductor loading percentage is as follows:

Secondary Conductor = (Annual Energy Sales (kWh)-Streetlight Annual Energy Sales (kWh)) / (Time * Load Factor) / Conductor Capacity (kVA)

Streetlight Conductor = (Streetlight Annual Energy Sales (kWh) / (Time * Load Factor)) / Conductor Capacity (kVA)

EXHIBIT I: SECURITY AND STREETLIGHT LOSSES

AUSTIN ENERGY

Evaluation of T&D System Losses

Estimated Street & Security Light Losses

SECURITY & STREET LIGHT SIZES	ASSUMED USAGE (WATTS)	NUMBER OF LIGHTS FROM GIS	ASSUMED DEMAND (kW)	ANNUAL ENERGY CONSUMPTION (kWh)
30 Watt	33	1	0.0	145
51 Watt	56	17	1.0	4,177
70 Watt	77	64	4.9	21,585
75 Watt	83	8,829	728.4	3,190,359
80 Watt	88	26	2.3	10,021
100 Watt	110	30,194	3,321.3	14,547,469
150 Watt	165	521	86.0	376,527
175 Watt	193	2,197	422.9	1,852,401
250 Watt	275	18,157	4,993.2	21,870,107
400 Watt	440	4,937	2,172.3	9,514,586
1000 Watt	1,100	87	95.7	419,166
1500 Watt	1,650	12	19.8	86,724
TOTALS		65,042	11,847.8	51,893,266
TOTAL BILLED kWh				49,962,729
UNACCOUNTED FOR LIGHT CONSUMPTION				1,930,537

Notes:
(1) Estimated 12 hours of operation per day

EXHIBIT J: SYSTEM LOSSES PIE CHARTS

AUSTIN ENERGY

Evaluation of T&D System Losses

T&D Energy Losses by Voltage

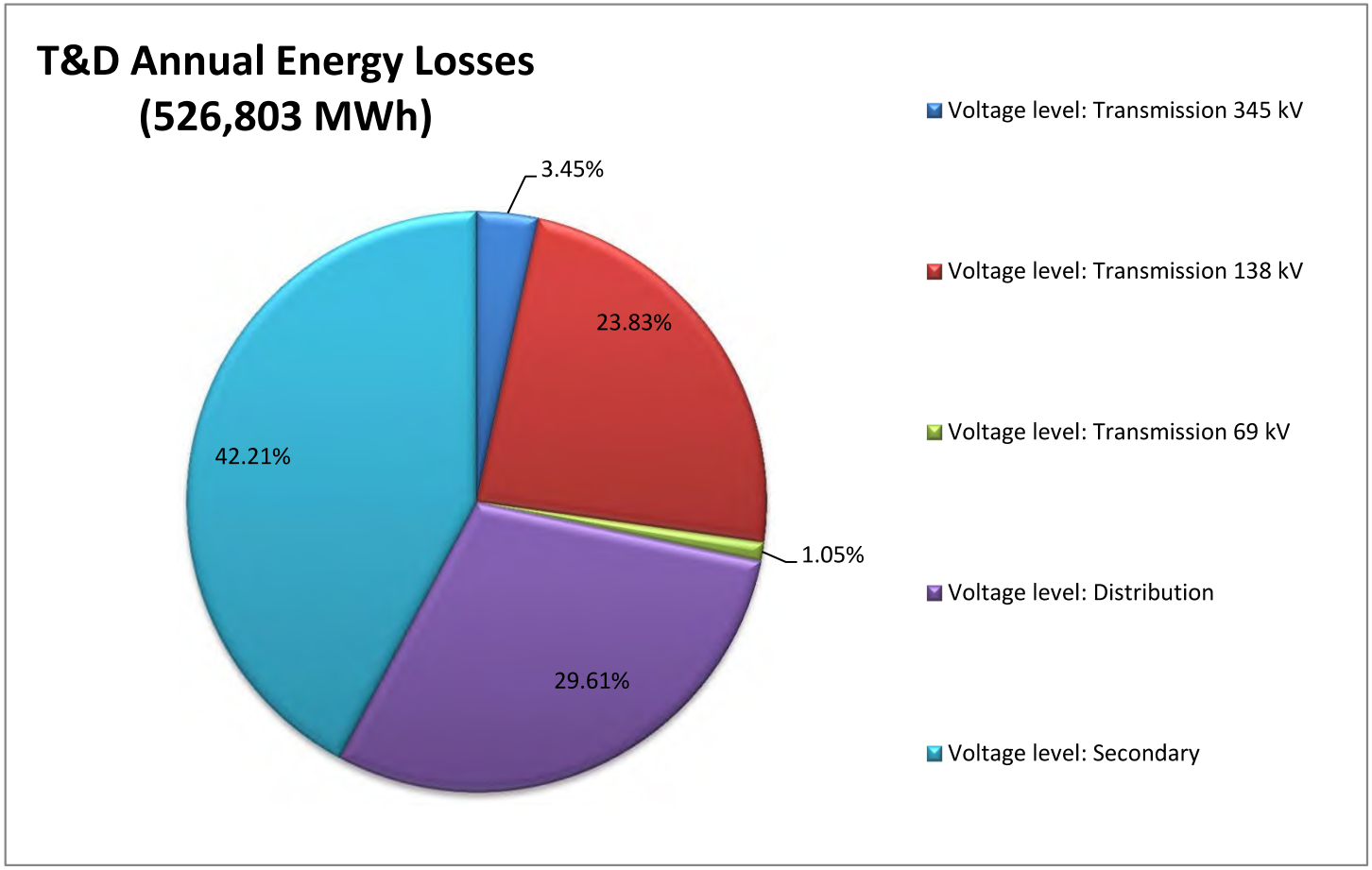

EXHIBIT J: SYSTEM LOSSES PIE CHARTS (page 2)

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Evaluation of T&D System Losses

T&D Energy Losses by Equipment Type

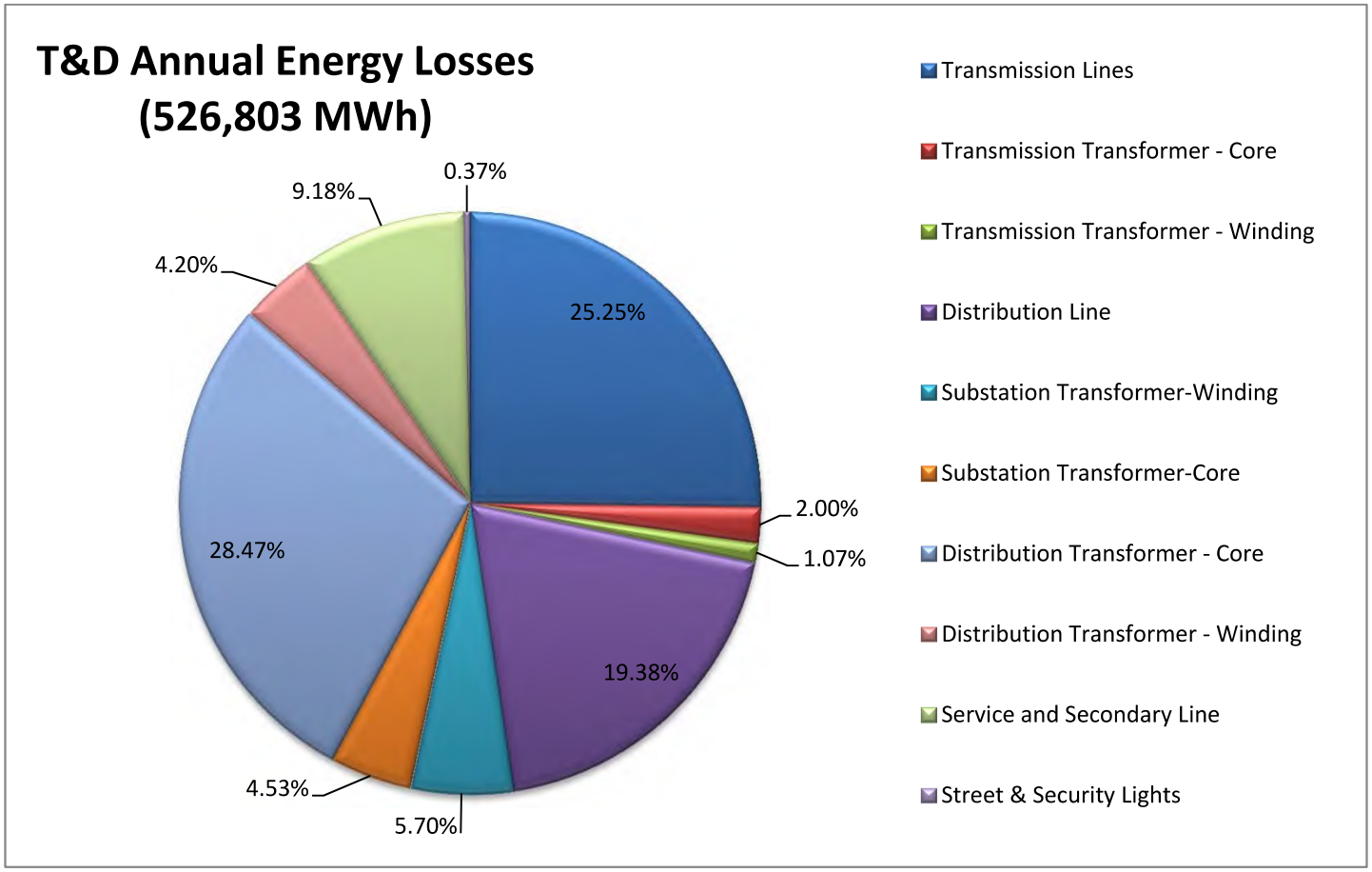

EXHIBIT J: SYSTEM LOSSES PIE CHARTS (PAGE 3)

AUSTIN ENERGY

Evaluation of T&D System Losses

T&D Demand Losses by Voltage

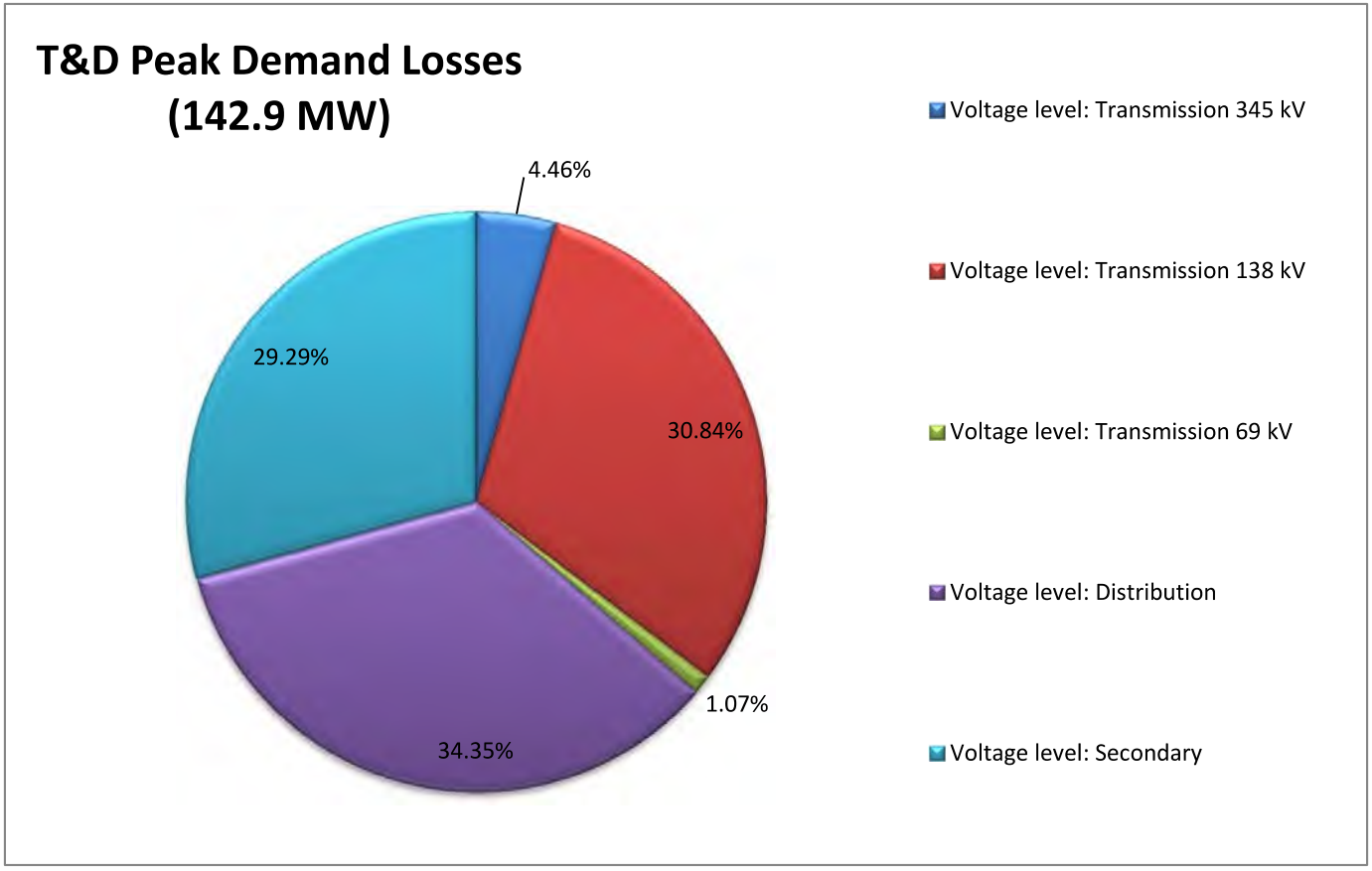

EXHIBIT J: SYSTEM LOSSES PIE CHARTS (PAGE 4)

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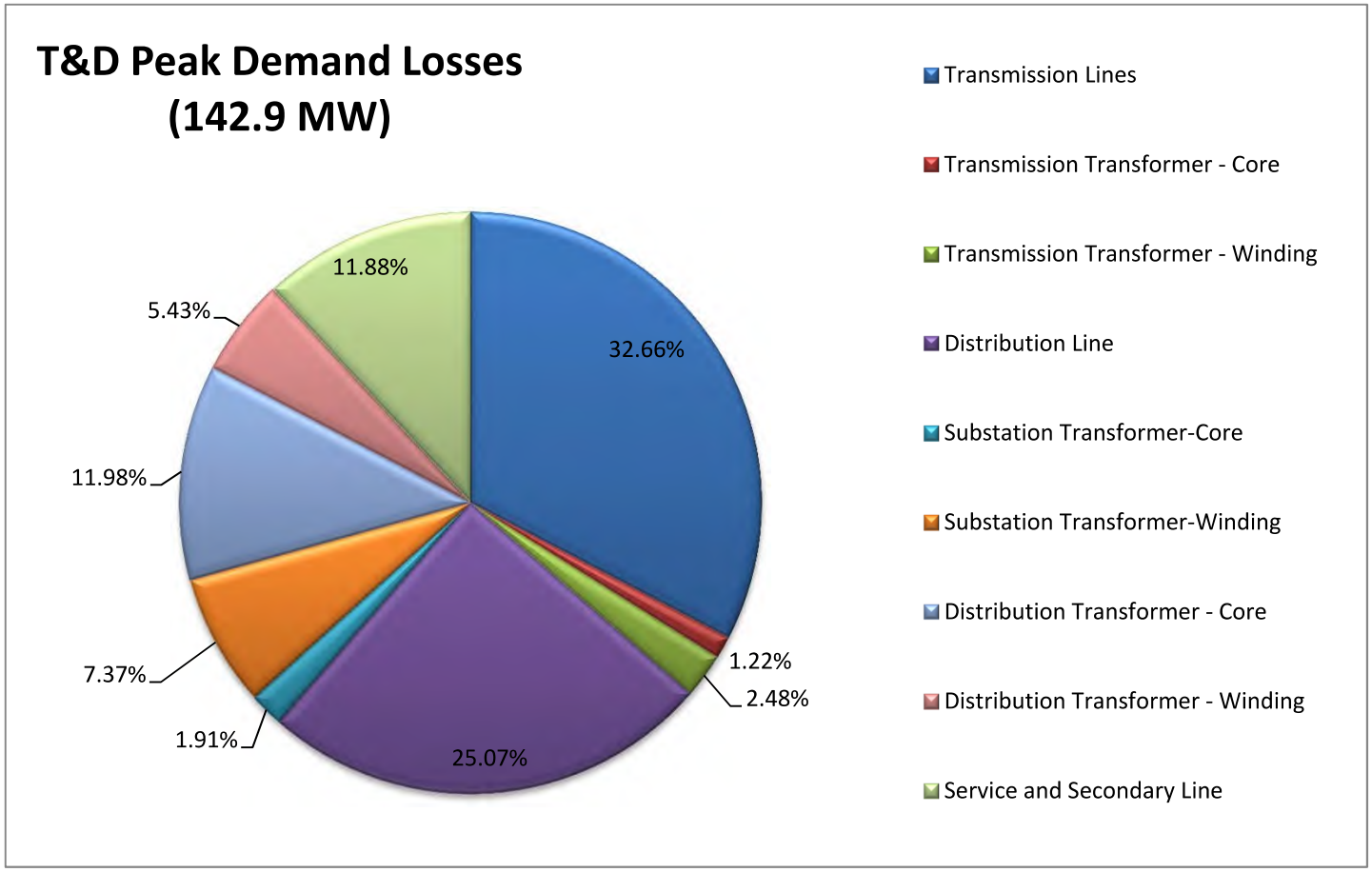
Evaluation of T&D System Losses

T&D Demand Losses by Equipment Type



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Appendix E:

Regulatory Consulting Services Study

Non-Residential Peak Usage Measurement

Prepared for:

City of Austin, dba Austin Energy

Submitted by:
Navigant, A Guidehouse Company
98 San Jacinto Blvd.,
Suite 900
Austin, TX 78701

512.493.5400
Guidehouse.com

Reference No.: 208282
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TABLE OF CONTENTS

Executive Summary 4
Study Goals and Approach 4
Stakeholder Input 6
Internal Stakeholder Input 6
External Stakeholder Input 6
Non-Residential Customer Analysis 7
Non-Residential Rate Schedule Benchmarking 9
Non-Residential Rate Assessment 11
Load Factor Sensitivity Analysis 12
Peak Demand Timing Sensitivity Analysis 13
Weather Sensitivity Analysis 14
Conclusions and Recommendations 15
1. Background 17
1.1 Non-Residential Overview and Rate Goals 17
1.2 Study Approach 19
1.3 Report Structure 20
2. Stakeholder Input 21
2.1 Internal Stakeholder Input 21
2.1.1 Non-Residential Historical Trends 21
2.1.2 Non-Residential Customer Sentiment 22
2.1.3 Potential Non-Residential Rate Changes 22
2.2 External Stakeholder Input 23
2.2.1 Public Forum #1 – August 22, 2019 23
2.2.2 Public Form # 2 – September 3, 2019 23
3. Peak Usage Analysis 24
3.1 Non-Residential Customer Overview 24
3.2 Non-Residential Load Patterns 26
3.3 Non-Residential Demand 32
3.3.1 Non-Residential Annual and Monthly Peak Demand 32
3.3.2 Non-Residential Peak Demand vs. Weather 39
3.3.3 Non-Residential Peak Demand System Impacts 44
4. Non-Residential Rate Schedule Benchmarking 47
4.1 Non-Residential Rate Structure Benchmarking Peer Panel 47
4.2 Non-Residential Rate Structure Benchmarking Research 49
4.3 Non-Residential Rate Structure Benchmarking Analysis 50

5. Non-Residential Rate Assessment 54
5.1 Approach for Non-Residential Rate Assessment 54
5.2 Load Factor Sensitivity Analysis 55
5.3 Peak Demand Timing Sensitivity Analysis 59
5.4 Weather Sensitivity Analysis 65
6. Conclusions and Recommendations 69
6.1 Non-Residential Rates Peer Benchmarking Results 69
6.2 Potential Impact of Peak Demand Rate Changes for Non-Residential Customers 70
6.3 Recommended Changes to Non-Residential Rates 71

DISCLAIMER

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EXECUTIVE SUMMARY

Austin Energy contracted Navigant, a Guidehouse company, (Navigant) to conduct a study about its Secondary Voltage Service and Primary Voltage Service rate classes to understand the characteristics and determinants of non-residential customers' peak usage and their relation to Austin Energy's system peak. This study, known as the Peak Usage Measurement Study, follows Austin City Council's adoption of new electric rates for Austin Energy effective January 1, 2017, following a year-long process culminating in a settlement for lower rates. While the settlement left Austin Energy's rate structures relatively intact, it also recognized that distributed energy innovations and technologies are driving substantial changes in the energy industry and the regulatory policies and rate structures that govern it.

This report represents Navigant's analysis of Austin Energy's non-residential peak demand trends. Specifically, the study includes an analysis of the current Secondary Voltage Service and Primary Voltage Service classes, the classes' energy usage and peak demand, how Austin Energy's non-residential rate structures compare to peer utilities' rate structures, and the potential bill impacts of rate modifications.

Study Goals and Approach

As defined in its 2017 Rate Case, Austin Energy aims to achieve several goals through its rates and the rate-making process.[1] The utility used and continues to use these goals to guide its decision-making. The list below outlines Austin Energy's goals.

- [Conduct a] Transparent Process
- Adhere to applicable state and local laws and policies
- [Ensure] Fairness for all customers
- Sustain long-term financial health of the utility
- Focus on affordability

Austin Energy developed its non-residential rate structure with these goals in mind. Austin Energy currently levies a demand charge to all commercial customers with an average summer peak demand of 10 kilowatts (kW) or greater.

The two Secondary Voltage commercial customer classes with demand charges are Secondary Voltage Service 2 (S2) customers, whose average summer peak demand is equal to or greater than 10 kW and less than 300 kW, and Secondary Voltage Service 3 (S3) customers, whose average summer peak demand is equal to or greater than 300 kW.

Additionally, all Primary Voltage commercial customers are also levied demand charges. This study looks specifically at Primary Voltage Service 1 (P1) customers, whose average summer peak demand is less than 3 MW, and Primary Voltage Service 2 (P2) customers, whose average summer peak demand is equal to or greater than 3 MW and less than 20 MW. These customer classes were set by Austin Energy after the 2012 rate case and are in alignment with the commercial customer classes of peer utilities in Texas. These definitions mean that the S2 rate class includes medium commercial customers, S3 includes large commercial customers, and P1 and P2 include large commercial and industrial customers.

[1] Austin Energy, Update on Rates Issues and Implementation.

This study also considers Customer-Owned, Metered Lighting or “Sports Lighting” (SPL) customers, which are defined as metered athletic field accounts whose connected load is more than 85 percent attributable to lighting. These customers are not levied a demand charge.

In consultation with Austin Energy staff, it was determined that non-residential rate classes P3, P4 and Transmission 1 and Transmission 2 would be excluded from this study’s analysis. These classes either have no current customers or generally consist of large, high load factor customers under contract tariffs and thus any findings here would not have any meaningful or applicable value.

The S2, S3, P1, and P2 rates include seven major components: a customer charge, an energy charge, a demand charge, a delivery charge, a power supply adjustment charge, a regulatory charge, and customer benefit charges. The SPL rate only includes a customer charge, an energy charge, and a power supply adjustment charge.

To assess each non-residential rate class, Navigant used a four-step approach to develop conclusions and recommendations: (1) interview stakeholders, (2) analyze energy and demand data, (3) benchmark non-residential rate schedules, (4) analyze peak demand timing, load factors, and weather sensitivity, and assess bill impacts associated with potential non-residential rate modifications. The steps involved the following:

1. **Gather Stakeholder Input:** Discuss non-residential rates with internal and external stakeholders to understand the historical context of these rates and potential changes.
2. **Analyze Energy and Demand Data:** Analyze data on non-residential customers, including assessing customer class changes, load patterns, and response to seasonal peak periods.
3. **Benchmark the Non-Residential Rate Schedule:** Compare non-residential rate structures against similar peers inside and outside of Texas.
4. **Assess Non-Residential Rates:** Analyze non-residential customers’ peak demand timing, load factors, and weather sensitivity, determine the bill impacts of potential non-residential rate modifications, and synthesize findings from Steps 1-3 to develop conclusions and recommendations.

Figure 1. Non-Residential Peak Usage Analysis Approach

Source: Navigant

The remainder of the Executive Summary includes one section for each of the steps as well as high-level recommendations and conclusions.

Stakeholder Input

Navigant gathered stakeholder input from both internal and external sources. Specifically, we interviewed four internal stakeholders involved with developing rates for Austin Energy, and we attended two public forums related to non-residential rates to gather feedback from customers and other external groups. The remainder of the section is divided into internal and external input.

Internal Stakeholder Input

Navigant interviewed four internal staff from the Rates and Financial Support Regulated Operations group to gather more information and historical context about non-residential rates. The interviews included questions about historical trends, customer sentiment, and potential rate changes related to non-residential rates. Navigant considered the findings from the interviews in its overall rate assessment. Table 1 below outlines the findings for each question.

Table 1. Austin Energy Staff Interview Findings

Question Category	Interview Findings
Historical Trends: What are the historical trends related to these customer groups?	• Austin Energy moved from two commercial rate classes to three and lowering the demand cut-off from 20 kW to 10 kW in the 2012 Rate Settlement. • Austin Energy changed its customer classification methodology to use average demand over the summer months instead of peak demand over the summer months in the 2017 Rate Settlement. • Austin Energy removed its seasonal rates in the 2017 Rate Settlement • Some large commercial customers have figured out how to remain below the 10-kW class threshold by making changes to energy usage patterns during the summer months, allowing them to drop from the S2 class into the S1 class. • There has been a rapid uptake of solar among commercial clients.
Customer Sentiment: What is Austin Energy hearing from non-residential customers (about the rate)?	• In recent years, both S2 and S3 customers have expressed concerns regarding high rates, especially after changes to pricing schemes that include demand charges or power supply adjustment charges. • Customers that shifted to the S2 class expressed concern about demand charges that previously did not impact their utility bills.
Potential Rate Changes: What does Austin Energy expect to change, if anything, related to non-residential customers?	• Austin Energy will likely propose rate structure changes during the next rate cycle driven by industry-wide and Austin Energy commercial-class specific trends. • Austin Energy will continue to monitor the viability and acceptability of time of use (TOU) and solar adoption-related rates.

Source: Austin Energy Staff Interviews

External Stakeholder Input

This section provides an overview of the stakeholder input provided to Austin Energy during the two (2) public forums that the utility hosted at its Barton Springs Road location during August and September of 2019. The public forums held for this study (and its companion study – “Austin Energy Peak Usage

Measurement Study") were conducted in the spirit of the settlement process that culminated in the Austin City Council's August 2016 approval of Austin Energy's 2015 Cost of Service Study and Proposed Changes to Base Electric Rates. The general purpose of these meetings was to solicit public feedback on whether non-residential rate structures need to change.[2] Specifically, Austin Energy sought feedback on whether changes should be considered for:

- The S1 rate's current demand level threshold (e.g., 10 kW or less);
- Demand charges for non-residential customers with demand levels above 10 kW;
- The efficacy of the rate's current structure to promote efficient consumption; and,
- Potential alternative rates structures or changes to demand charges for non-residential customers

Table 2 below outlines the findings from the two stakeholder forums.

Table 2. Stakeholder Input Findings

Forum	Forum Findings
Forum #1 – August 22, 2019	• No members of the public arrived or participated in the first public forum.
Forum #2 – September 3, 2019	• One member of the public participated in the second public forum. This individual's main interests centered around environmental and consumer advocacy issues and was participating simply to learn more about what Austin Energy was studying. He did not have any direct feedback on the studies.

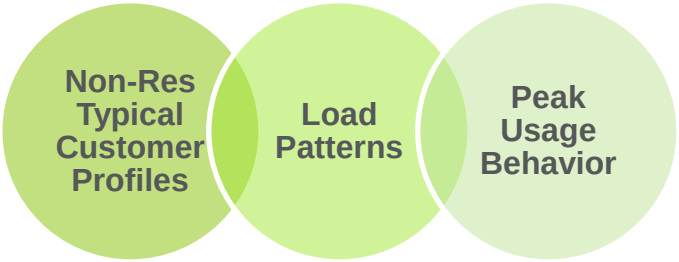
Source: Navigant

The findings from the stakeholder forums closely align with the stakeholder interviews in that few customers have feedback about the non-residential rates.

Non-Residential Customer Analysis

To understand the current state of non-residential rate classes, Navigant analyzed Austin Energy's historic billing and system demand data to identify the following: (1) typical non-residential customer profile (e.g. customer types, number of customers), (2) load patterns, and (3) peak usage behaviors, as shown in Figure 2 below.

Figure 2. Non-Residential Customer Data Analysis Scope



The goal of the data analysis was to understand customer class behavior for S2, S3, SPL, P1, and P2 rate classes and how they compare to each other and to the system. The findings from this analysis will

[2] "Austin Energy Rates Studies Public Forum" slides, presented by Russell Maenius, August 22, 2019, Slide 8

feed directly into the broader analysis of the groups' rate structures and how the rate structures may have impacted customer behavior. Table 3 below outlines the findings for each of the analyses.

Table 3. Austin Energy Customer Analysis Findings

Analysis Category	Analysis Findings
Customer Overview	• The S2 rate class is the largest of the five classes considered in this study, with 18,961 customers in 2018. S3 is the second-largest class, with 877 customers. SPL (73), P1 (88) and P2 (24) each consist of fewer than 100 customers. This number has remained relatively stable over the past five years, with the S2 class experiencing the greatest year-to-year variation. • The S2 and S3 classes consist of medium to large commercial customers. The SPL class consists of athletic field customers using sports lighting. The P1 and P2 classes consist of large commercial customers and small to medium industrial and manufacturing customers. • The average summer load for the S2 rate class is 14,565 kWh, with average summer peak demand at 39.4 kW. The S3 class has an average summer load of 287,009 kWh and an average summer peak of 623.3 kW. SPL customers account for an average summer load of 5,796.9 kWh and an average summer peak of 74.3 kW, similar to S2 and S3 classes. P1 and P2 customers have significantly larger usage, with P1 customers registering an average summer load of 483,870 kWh and an average summer peak of 946 kW and P2 customers having an average summer load of 3.4 million kWh and average summer peak of 5,215 kW.
Energy Usage	• Average annual usage remained relatively stable for S2 and S3 customers between 2012-2018, with small year-to-year variation. In general, S2 and S3 customers use the most energy in the summer months, with S2 customers also exhibiting greater energy use in the winter as compared to the rest of the year (excluding summer). • SPL customers saw a consistent decline in average annual usage from 2012-2018. SPL customers use more energy in the late winter/early spring (February – April) and in the fall (October – November). • P1 and P2 customers saw greater year-to-year variation in annual average usage as compared to the S2 and S3 classes. Both P1 and P2 customers tend to use more energy in the summer and early spring (June – September).
Peak Demand	• The S2 and S3 rate classes' peak demand tends to peak in the summer months when temperatures are at their highest (roughly 100 degrees Fahrenheit). The S2 customer class also sees high peak demand in some winter months, suggesting a greater sensitivity to cold temperatures. • SPL customers see the highest peak demand in the late winter/early spring (February – April) and in the fall (October – November), suggesting a dependence on user behaviors based on the amount of natural ambient light, versus a winter or summer weather dependence. The SPL customers' peak demand does not align with the other non-residential classes considered in this study. • P1 and P2 customers see the highest peak demand occurring in the summer months and in adjacent months. Overall though, month-to-month variations in peak demand are less pronounced in the P1 and P2 classes as compared to S2 and S3 customers.

Source: Navigant Analysis of Austin Energy Historical Billing and System Demand Data 2012 – 2018

Non-Residential Rate Schedule Benchmarking

Navigant selected 21 peers to compare against Austin Energy's non-residential rate structures. The peers fall into three categories: (1) non-ERCOT regulated Texas peers, (2) ERCOT regulated Texas peers, and (3) non-Texas peers with similar sales, peak demand, and customer counts. The first category, peers in Texas, included municipal, cooperative, or investor-owned utilities (IOU) not regulated by ERCOT in Texas. The second category, ERCOT-regulated Texas peers included investor-owned utilities regulated by ERCOT. The third category, non-Texas peers, included utilities that met specific criteria based on data from the Energy Information Administration (EIA) about ownership, peak demand, energy sales, and total customers. Specifically, Navigant chose peers that looked relatively similar across those metrics. Table 4 below includes the full peer panel.

Table 4. Non-Residential Benchmarking Peer Panel

Utility	Ownership	Non-Res. Customers	Energy Sales (MWh)	Summer Peak Demand (MW)
Austin Energy	**Muni**	**51,086**	**12,905,561**	**2,654.0**
ERCOT, Non-PUCT Regulated				
Bluebonnet Electric	Coop	11,506	2,023,673	458.4
Pedernales Electric	Coop.	43,486	5,686,980	1,517.9
CPS Energy	Muni	87,598	22,524,302	5,081.0
ERCOT, PUCT Regulated Peers				
CenterPoint*	IOU	273,567	60,076,200	--
Oncor	IOU	--	130,007,690	600,000*
AEP	IOU	164,115	31,400,000	--
TNMP	IOU	--	--	--
Non-ERCOT Regulated, Non-PUCT Regulated				
Lubbock Power & Light	Muni	14,596	2,634,686	--
Non-ERCOT, PUCT Regulated				
El Paso Electric	Muni	36,195	6,352,156	--
Non-Texas Peers				
Gulf Power Co (FL)	IOU	57,001	10,808,617	2,434.0
Indianapolis Power & Light Co (IN)	IOU	49,386	13,216,391	2,505.0
Interstate Power and Light Co (IA)	IOU	84,944	14,393,847	2,968.1
JEA (FL)	Muni	55,959	11,825,192	2,682.0
Kansas Gas & Electric Co (KS)	IOU	37,030	9,683,824	2,321.0
Louisville Gas & Electric Co (KY)	IOU	48,507	11,526,591	2,608.0
City of Memphis (TN)	Muni	43,364	13,308,180	3,086.0
Entergy Mississippi Inc (MI)	IOU	69,571	13,047,701	2,953.0
Nashville Electric Service (TN)	Muni	42,743	11,598,865	2,448.9
Wisconsin Power & Light Co (WI)	IOU	59,715	10,795,717	2,476.0

Utility	Ownership	Non-Res. Customers	Energy Sales (MWh)	Summer Peak Demand (MW)
Westar Energy Inc (KS)	IOU	49,073	9,609,360	2,653.0
Tucson Electric Power Co (AZ)	IOU	40,461	8,925,932	2,406.0

*"—" indicates no information available; * indicates approximate number.*
Source: EIA Operational Data 2017; Utility websites[3]

Navigant researched non-residential rates at each of the peer utilities. The research included a review of fixed fees, energy charges, demand charges, other charges (e.g. pass-through factors), and rate categories at each of the utilities, which are outlined in Table 5 below.

Table 5. Benchmarking Findings

Rate Component	Benchmarking Findings
Fixed Fees	• Almost all peers employ customer charges and most peers outside of Texas (69%) require customers to pay a minimum bill, while the opposite is true of peers in Texas. • Austin Energy's rate structure aligns with most of its Texas peers and has customer charges but no minimum bills.
Energy Charges	• Most (90% of Texas, 62% outside of Texas) peers across the panels use flat rate charges for energy as the default for these rate classes. Of the peers using block tiers, all peers employ declining block tiers. Two Texas peers (20%) and half of peers outside of Texas (50%) offer default or optional TOU rates.
Demand Charges	• Most peers (50% of Texas, 85% outside of Texas) employ demand charges for their large commercial customers. This is in contrast with rate structures for small commercial customers, which generally do not include demand charges. • Most utilities (60%) in Texas, especially those regulated by ERCOT, have a demand bound of 10 kW or slightly higher (e.g., 15 kW) for their S2 equivalent rates. Additionally, most peers (70%) in Texas do not have an equivalent S3 rate and instead group S2 and S3 customers into one rate class. Most peers outside of Texas (69%) have S2 and S3 equivalent rates with higher demand bounds for both these rate classes (i.e., 50 – 200 kW for S2 and 250 – 1,000 kW for S3). These highly variable bounds suggest rate classifications may be specific to the utilities' unique commercial and industrial customer composition.
Pass-Throughs	• Half of peers (50%) in Texas and most peers (77%) outside of Texas employ pass-through accounts or adjustment factors. The most common type of pass-through is a power supply adjustment charge.

[3] *CenterPoint Energy Fast Facts 2016,* https://www.centerpointenergy.com/en-us/corporate/about-us/company-overview/fast-facts; *AEP Texas Facts 2017,* https://www.aeptexas.com/info/facts/Facts.aspx; *TNMP, About Us,* http://www.tnmp.com/about/; *Oncor Electric Delivery Earning Report, 2018,* https://www.oncor.com/EarningReport/2018%20ERM.pdf,

Rate Component	Benchmarking Findings
Rate Categories	• No peers in Texas and few peers outside of Texas (15%) have rate zones. This aligns with the geographic distribution and regulatory differences of the peer utilities. Austin Energy distinguishes customers inside the City and outside the City for S2 and S3 customers, per the PUCT financial year 2013 rate increase settlement decision. • Less than half of Texas peers (30%) use seasonal rates, while the majority of non-Texas peers (62%) use seasonal rates. Utilities generally employ these rates if the rate classes have significant seasonal variation, which affects the cost of service throughout the year.

Source: Utility Rate Schedules, Navigant Analysis

Non-Residential Rate Assessment

Building off the benchmarking analyses, Navigant assessed the relationship between non-residential rate usage patterns related to (1) load factors, (2) peak demand timing, and (3) weather sensitivity and what potential bill impacts might result from changes in peak demand rates through the lens of each of those three factors.

In conducting its analysis, Navigant assumed no changes in customer usage patterns associated with a potential increase in demand rates. Further, Navigant restricted its analysis to the non-residential rate classes customers' load profiles and did not consider other customer cost allocation elements or cost of service needs associated with the level of demand charges.

Navigant specifically examined these customer load usage characteristics because of their importance when it comes to demand charges and related bill impacts, which are enumerated in Table 6 below.

Table 6. Summary Rationale for Key Factors Included in Rate Assessment

Customer Load Usage Characteristic	Rationale for Inclusion
Load Factor	• Customers' load factor trends provide insight into how sensitive customers would be to potential changes in demand charges. • Customers with lower load factors will likely see disproportionately higher electric bills if more of their bill is determined by demand charges. • Customers with highly variable load factors will also see highly variable electric bills month-to-month, even if their total consumption remains roughly the same.
Peak Demand Timing	• Customers' annual peak demand behaviors could inform potential changes to demand charge structures (i.e., the application and timing of when demand charges are incurred). For instance, if customers had high peak usage and stakeholders wanted to shift that usage to non-peak periods, changes to the peak demand charge, such as increase its price, would likely incent reductions in peak usage consumption. • Austin Energy could design changes in demand charges to incentivize customer peaking during months when the overall system peak is low as compared to the rest of the year.

Customer Load Usage Characteristic	Rationale for Inclusion
Weather Sensitivity	• Weather patterns have the potential to drive customer load behaviors, including month-to-month peak usage, which drives the system cost of service. • Customers who are highly sensitive to changes in weather will experience higher variability in electric bills if their overall bill is mainly driven by demand charges vs. energy charges.

Load Factor Sensitivity Analysis

To understand non-residential customers' sensitivity to changes in demand charges based on load factor behaviors, Navigant calculated the average monthly load factor for non-residential customers in the S2, S3, SPL, P1, and P2 rate classes between the years 2012 and 2018. For reference, Austin Energy defines a customer's load factor as "an expression of how much energy was used in a time period, versus how much energy would have been used, if the power had been left on during a period of peak demand. It is a useful indicator for describing the consumption characteristics of electricity over a period of time."[4] Customers within each rate class were then grouped based on their average monthly load factor in order to understand the overall distribution of load factors among each rate class. The results of this analysis are summarized in Table 7 below.

Table 7. Load Factor Sensitivity Analysis Summary

Customer Class	Load Factor Findings	Bill Impact Sensitivity
S2	• Load factors centered in the 20-50% range, with the most common load factor between 30-40% (~23%). • Overall, trends towards lower load factor values, indicating high variability in energy usage when considering peak demand vs. overall usage.	• **High:** Low load factor values indicate high sensitivity to rates driven primarily by demand charges vs. energy changes.
S3	• Load factors centered in the 50-80% range, with the most common load factor between 50-59% (~23%). • Overall higher load factor values than S2 and SPL, but S3 still displays fairly high peaks compared to base usage.	• **Moderate:** Less sensitive to rates driven primarily by demand charges than S2 and SPL, but more sensitive than P1 and P2.
SPL	• Lowest load factors among all groups, with most customers in the 10-19% range (~59%). • Usage behavior primarily driven by large peaks.	• **High:** Low load factor values indicate high sensitivity to rates driven primarily by demand charges vs. energy changes.

[4] Austin Energy, "Understanding Load Factor", accessed 02/13/2020, https://austinenergy.com/wcm/connect/8fe76160-0f73-4c44-a735-529e5c7bee61/understandingLoadFactor.pdf?MOD=AJPERES&CVID=mMLZfqG

Customer Class	Load Factor Findings	Bill Impact Sensitivity
P1	• Load factors mainly in 50-89% range (~65%), with the most common load factor between 70-79% (~20%).	• **Low:** High load factor values indicate less sensitivity to rates driven by demand charges vs. energy charges.
P2	• Load factors mainly in the 80-99% range (~60%), with the most common load factor between 80-89% (31%).	• **Low:** High load factor values indicate less sensitivity to rates driven by demand charges vs. energy charges.

Peak Demand Timing Sensitivity Analysis

Navigant conducted an analysis to understand the timing of non-residential customers' annual peak demand and its relation to Austin Energy's overall system peak timing. This analysis provides insight into how customers could be impacted by changes to seasonal demand charges that are designed to mirror Austin Energy's system peak, which historically occurs during the summer months. Navigant calculated the number of customers reaching their annual peak demand by month for the years 2012 to 2018 and averaged these values to determine the percentage of non-residential customers peaking by month in comparison to Austin Energy's system peak. The results of this analysis are summarized in Table 8 below.

As Table 8 indicates, across each of the customer classes, there are portions of customers whose annual peak usage is not coincident with Austin Energy's four summer peak months of June, July, August and September. For instance, for the S2 class, roughly 57% of customer have their annual peak usage occur during non-summer months. Likewise, for the S3 class, about 36% of customers have their annual peak during the non-summer period.

In the face of these types of peak/non-peak usage patterns, utilities must determine if customers peaking outside the system peak (i.e., during the non-summer peak months) should incur demand charges equivalent to customers at system peak demand. One classic approach involves developing a class average demand charge, which applies the same demand charge to all customers, regardless of whether their own annual peak usage occurs during the system peak period, which is the method Austin Energy currently utilizes. Under this arrangement, customers peaking during the system peak months of June through September would face the same costs as those whose peaks occur outside of the summer months. An alternate approach involves developing time-varied demand charges, which are designed to incent customers to modify their loads in order to minimize overall system fixed costs over time. Under this approach, customer cost recovery is aligned with the timing of their unique demand usage.

Neither method is necessarily superior to the other, as other considerations should be evaluated in revising demand charges including adequacy of existing conservation signals in rates and the nature of system peak costs. The choice between these two high-level approaches is typically informed by the unique stakeholder and policy objectives specific to each individual utility and its customers as well as the utility's cost of service studies, cost allocation methods and other system costs data and processes.

Table 8. Peak Demand Timing Sensitivity Analysis Summary

Customer Class	Peak Demand Timing Findings	Bill Impact Sensitivity
S2	• Most customers reach annual peak demand in summer (~43%) or winter (~26%) months of November through January, indicating relatively high seasonal dependence.	• **High:** Very sensitive to changes in demand charges designed to drive down on-peak demand (i.e., increasing the peak demand rate) given a large proportion of customers reaching their annual peak in summer months.
S3	• Most customers reach their annual peak in summer (~64%), with August being the most common month for annual peaks (~24%). Indicates high summer seasonal dependence.	• **High:** Most sensitive to changes in demand charges designed to drive down on-peak demand given a large proportion of customers reaching their annual peak in summer months.
SPL	• Most customer annual peaks occur in late winter and early spring, with February through April accounting for ~45% of peaks. Indicates behavior dependence vs. summer or winter seasonal dependence of S2 or S3.	• **Low:** SPL customers peak during off-peak months, making them less sensitive to demand charges designed to drive down on-peak demand.
P1	• Most peaks occur in summer months, with August being the most common month for annual peaks (~23%). Indicates high summer seasonal dependence.	• **Moderate:** Somewhat sensitive to changes in demand charges designed to drive down on-peak demand.
P2	• Most peaks occur in summer months, with August being the most common month for annual peaks (~27%). Indicates high summer seasonal dependence.	• **Moderate:** Somewhat sensitive to changes in demand charges designed to drive down on-peak demand.

Weather Sensitivity Analysis

Navigant's analysis of weather sensitivity involved the use of historical weather data and non-residential customer usage trends to determine the relationship between monthly consumption and cooling degree days (CDD) or heating degree days (HDD). Navigant used its standard weather sensitivity regression model to estimate customers' monthly consumption as a function of CDD or HDD base temperatures.[5] This model enabled Navigant to estimate the percentage of customers whose monthly consumption is sensitive to hot or cold temperatures (defined as customers in which 10% or more of their consumption is predicted by the occurrence of a CDD or HDD). The results of this analysis are summarized in Table 9 below.

[5] Customers who did not have 12 months of data for any given 12 month period were not included in the analysis.

Table 9. Weather Sensitivity Analysis Summary

Customer Class	Weather Sensitivity Findings	Bill Impact Sensitivity
S2	• Highly sensitive to hot temperatures, with 80% of customers exhibiting increased energy usage on CDD. Moderate sensitivity to cold temperatures, with 38% of customers exhibiting sensitivity to HDD.	• **High:** Most likely to experience higher variability in overall electricity costs if rates are driven by demand charges.
S3	• Highly sensitive to hot temperatures, with 74% of customers exhibiting increase usage on CDD. Moderate sensitivity to cold temperatures, with 29% of customers exhibiting sensitivity to HDD.	• **Moderate/High:** Very likely to experience higher variability in overall electricity costs if rates are driven by demand charges.
SPL	• Minimal sensitivity to temperatures, with only 9% of customers showing CDD sensitivity and 6% showing HDD sensitivity.	• **Low:** Weather-driven variability in electricity costs is expected to be low given low usage dependence on temperatures.
P1	• Sensitive to hot temperatures, with 71% displaying sensitivity to CDD. Low sensitivity to cold temperatures, with 18% of customers displaying sensitivity to HDD.	• **Moderate:** Less likely than S2 and S3 classes to experience increased variability in costs due to demand-driven rates.
P2	• Less sensitive to hot temperatures, with 65% displaying sensitivity to CDD. Low sensitivity to cold temperatures, with 18% of customers displaying sensitivity to HDD.	• **Moderate:** Less likely than S2 and S3 classes to experience increased variability in costs due to demand-driven rates.

Conclusions and Recommendations

Navigant used the findings from the analysis to develop high-level conclusions and recommendations. These conclusions and recommendations focus on areas of interest based on historical changes and stakeholder input, including modifications to demand charges and potential alternative structures for Austin Energy to explore.

From a rate design and pricing structures perspective, the utility benchmarking analysis conducted in this study comparing Austin Energy's non-residential rates against those of 21 of its peers strongly indicates that the utility's rates are consistent with standard practices employed by comparable utilities. Thus, at the highest level, Austin Energy's current non-residential rates are aligned closely with the rate design approach of its peers.

Similarly, Navigant assessed the relationship between non-residential rate usage patterns related to (1) load factors, (2) peak demand timing, and (3) weather sensitivity and what potential bill impacts might result from modifications in peak demand rates through the lens of each of those three factors. Navigant specifically considered these customer load usage characteristics because of their importance when it comes to demand charges and related bill impacts.

The results of this analysis, presented below in Table 10, illustrate the overall impact trends that Austin Energy's non-residential customers would likely face if peak demand rates were increased, and they indicated that the majority of the non-residential rate classes would likely experience increased annual bill impacts in the event of a peak demand rate increase, assuming that customers do not alter their usage patterns.

Table 10. Summary of Potential Impacts of Peak Demand Rate Changes for Non-Residential Customers

Customer Class	Load Factor Sensitivity	Peak Demand Sensitivity	Weather Sensitivity
S2	High	High	High
S3	Moderate	High	Moderate/High
SPL	High	Low	Low
P1	Low	Moderate	Moderate
P2	Low	Moderate	Moderate

However, without a strong policy objective or other financial or economic need (i.e., updated cost of service study, cost allocation study, changes to total system requirements, etc.) associated with increasing peak demand rates for Austin Energy's non-residential customers, there does not appear to be any benefit to modifying the current demand rates, and as such, maintaining them at their present level is appropriate given the context of this study's findings.

1. BACKGROUND

The Austin City Council adopted new electric rates for Austin Energy in August 2016, capping a year-long transparent process culminating in a settlement among numerous parties for lower rates effective on January 1, 2017, intended to achieve these objectives. The settlement provides, among other things, for a $37 million reduction in commercial customer bills, as well as a switch from seasonal energy and demand rates to annual energy and demand rates.

While the current rate settlement otherwise leaves Austin Energy's rate structures relatively intact, it recognizes that distributed energy innovations and technologies are driving substantial changes in the energy industry and the regulatory policies and rate structures that govern it. In anticipation of the need for future rate change adjustments to keep up with this dynamic distributed energy future, the settlement further provides for Austin Energy to conduct various studies, including examining Rate Structures for Secondary Voltage Service 1 (S1) as well as assessing Peak Usage Measurement for non-residential customers. In approving settlement rates, the Austin City Council gave informal direction to prioritize these two studies, with target completion prior to the next rate review:

- **Rate structure for Secondary Voltage Service 1 (Secondary Voltage Rate Structure Study) –** The small commercial class S1 class is billed on a simple uniform energy rate without a demand charge. In this study, Austin Energy will examine alternative rate structures, including a tiered structure for the S1 class that is similar to the structure of the Residential Class.
- **Peak Usage Measurement (Peak Usage Measurement Study)** – Under Austin Energy's tariffs, a non-residential customer recording its highest usage outside of the peak hours for Austin Energy's system-wide peak will incur demand charges equivalent to a customer with the highest usage during Austin Energy's system peak. Austin Energy will study the characteristics and determinants of non-residential customers' peak usage, including the extent to which individual customers' peaks are coincident with Austin Energy's system peak, and whether the customers' peaks should be banded for certain afternoon hours. Banding the measurement of the peak hours could preclude customers whose highest demand occurs in non-peak hours from assessment of certain demand charges. This study will specifically focus on S2, S3, SPL, P1, and P2 class customers, which make up the majority of medium commercial, large commercial, and industrial customers.

This report represents Navigant's analysis and recommendations resulting from the Peak Usage Measurement Study. Specifically, the study includes an analysis of current non-residential classes, analysis of non-residential rate class data, and the non-residential rate structure compared to peer utilities.

1.1 Non-Residential Overview and Rate Goals

As defined in its 2017 Rate Case, Austin Energy aims to achieve several goals through its rates and the rate-making process.[6] The utility used and continues to use these goals to guide its decision-making. The list below outlines Austin Energy's goals.

- [Conduct a] Transparent Process
- Adhere to applicable state and local laws and policies
- [Ensure] Fairness for all customers

[6] Austin Energy, Update on Rates Issues and Implementation.

- Sustain long-term financial health of the utility
- Focus on affordability

Austin Energy developed its non-residential rate structure with these goals in mind. Austin Energy currently levies a demand charge to all commercial customers with an average summer peak demand of 10 kilowatts (kW) or greater.

The two Secondary Voltage commercial customer classes with demand charges are Secondary Voltage Service 2 (S2) customers, whose average summer peak demand is equal to or greater than 10 kW and less than 300 kW, and Secondary Voltage Service 3 (S3) customers, whose average summer peak demand is equal to or greater than 300 kW.

Additionally, all Primary Voltage commercial customers are also levied demand charges. This study looks specifically at Primary Voltage Service 1 (P1) customers, whose average summer peak demand is less than 3 MW, and Primary Voltage Service 2 (P2) customers, whose average summer peak demand is equal to or greater than 3 MW and less than 20 MW. These customer classes were set by Austin Energy after the 2012 rate case and are in alignment with the commercial customer classes of peer utilities in Texas. These definitions mean that the S2 rate class includes medium commercial customers, S3 includes large commercial customers, and P1 and P2 include large commercial and industrial customers.

This study also considers Customer-Owned, Metered Lighting or “Sports Lighting” (SPL) customers, which are defined as metered athletic field accounts whose connected load is more than 85 percent attributable to lighting. Unlike the other non-residential classes considered in this study, these customers are not levied a demand charge.

The S2, S3, P1, and P2 rates include seven major components: a customer charge, an energy charge, a demand charge, a delivery charge, a power supply adjustment charge, a regulatory charge, and customer benefit charges. The SPL rate only includes a customer charge, an energy charge, and a power supply adjustment charge. Table 11 provides an overview of Austin Energy’s Non-Residential Rate Structure components, charges, and charge descriptions.

Table 11. Austin Energy Non-Residential Rate Structure Components

Component	Charge	Description
Customer Charge	Dollar / Month	Recovers the cost of metering, billing, collections, and customer service
Energy Charge	Cents per Kilowatt-Hour (kWh)	Recovers allocated costs from the cost of service not recovered through the Customer Charge, the Demand Charge, the Delivery Charge and pass-through charges.
Demand Charge	Dollars per Kilowatt (kW)	Recovers fixed production costs related to building and maintaining Austin Energy’s electric system and provides an incentive for customers to decrease their load
Electric Delivery Charge	Dollars per Kilowatt (kW)	Recovers the operating, maintenance, and capital costs of Austin Energy’s distribution system
Power Supply Adjustment Charge	Cents per Kilowatt-Hour (kWh)	Recovers the net costs of the kilowatt-hours used by customers, including fuel for power plants and the cost of electricity

Component	Charge	Description
Regulatory Charge	Cents per Kilowatt-Hour (kWh)	Recovers Austin Energy's share of statewide costs managing, using, and maintaining the transmission grid, as well as other regulatory fees and penalties
Customer Benefit Charges	Cents per Kilowatt-Hour (kWh)	Recovers actual costs associated with energy efficiency initiatives, low-income discounts, and municipal street lighting

Source: Austin Energy, Commercial Electric Rates and Line Items, October 2019.

1.2 Study Approach

Navigant took a four-step approach to assess Austin Energy's non-residential rate structure: (1) interview stakeholders, (2) analyze energy data, and (3) benchmark Austin Energy's peak usage trends and non-residential rate schedules against its peer utilities in Texas and across the country. The steps involved the following:

1. **Gather Stakeholder Input:** Discuss the non-residential rate structure with internal and external stakeholders to understand the historical context and potential changes.
2. **Analyze Energy and Demand Data:** Analyze data on non-residential customers, including assessing customer class changes, load patterns, and response to seasonal peak periods.
3. **Benchmark the Non-Residential Rate Schedule:** Compare the non-residential rate structure against similar peers.
4. **Assess the Non-Residential Rate Schedule:** Analyze the relationship between non-residential rate structures and load factors, peak demand timing, and weather patterns, determine potential bill impacts from rate modifications, and synthesize findings from Steps 1-3 to develop conclusions and recommendations.

Figure 3 below provides an overview of the steps and how they interact.

Figure 3. Non-Residential Peak Usage Analysis Approach

Source: Navigant

1.3 Report Structure

The report structure is divided into four sections to align with the study approach. The list below provides an overview of each of the report sections.

- **Section 2 – Stakeholder input**: This section provides an overview of the questions and resulting analysis from the staff interviews about the non-residential rate as well as the results of the two Austin Energy public forums.

- **Section 3 – Non-Residential Rate Structure Customer Analysis:** This section provides information about non-residential customers' load, demand, and bill impacts.

- **Section 4 – Non-Residential Rate Structure Benchmarking:** This section provides a comparison of the non-residential rate structure to 21 peers to determine how Austin Energy's non-residential rates align with its peers.

- **Section 5 – Non-Residential Rate Assessment:** This section analyzes the relationship between non-residential rate structures and load factor, peak demand timing, and weather sensitivity, assesses potential bill impacts resulting from rate modifications (i.e., changes to demand charges, peak periods, seasonal rates), and uses the outputs from Sections 2-4 to provide insights and recommendations on the non-residential rate structure.

- **Section 6 – Conclusions and Recommendations:** In the last section of the report, Navigant distills the key conclusions from its analyses and presents its recommendations regarding non-residential rates.

2. STAKEHOLDER INPUT

Navigant gathered stakeholder input from both internal and external sources. Specifically, we interviewed four internal stakeholders involved with developing rates for Austin Energy, and we attended two public forums to gather feedback from customers and other external groups. This section provides an overview of the analysis and findings from the two work streams.

2.1 Internal Stakeholder Input

Navigant interviewed four internal staff that work in the Rates and Financial Support Regulated Operations group to gather more context about non-residential rates. The goal of these questions was to understand customer sentiments towards these rates, historical trends, and expected changes. The questions included the following:

- **Historical Trends** – What are the historical trends related to these customer groups?
- **Customer Sentiment** – What is Austin Energy hearing from non-residential customers (about rates)?
- **Potential Rate Changes** – What does Austin Energy expect to change, if anything, regarding all non-residential customers (i.e. new program offerings, rate changes, economic trends, etc.)?

2.1.1 Non-Residential Historical Trends

Austin Energy's recent rate structure changes have resulted in the S2 and S3 customer classes subsidizing the S1 customer class.

Additionally, Austin Energy staff noted that some large customers have figured out how to remain below the 10 kW class threshold by making changes to energy usage patterns during the summer months, allowing them to drop into the S1 class – and consequently have lower utility bills.

Another emerging trend identified by Austin Energy staff is the rapidly expanding uptake of solar by commercial clients. Some staff expressed concern over Austin Energy's Value of Solar (VOS) pricing scheme, stating the current VOS structure is unsustainable if commercial customers continue to adopt on-site solar and reduce their peak demand charges.

Several modifications have been made to Austin Energy's non-residential rates in an attempt to reduce customer costs and bring medium and large businesses and industrial customers closer to the cost of service. These modifications are summarized in Table 12 and include changes in rate class demand cut-offs, implementation of a load factor floor for Secondary Voltage Service customers, and introduction of various efficiency riders (e.g., community solar, load shifting) and special user discounts (e.g., military, ISD, state facilities), and modifications to energy, demand, customer, delivery, power supply adjustment, and regulatory charges.

Table 12. Historical Non-Residential Rate Structure Changes 2012, 2017

Change	Rationale for Change
Development of Three Commercial Rate Classes and Adjustment of S1 Demand Cut-Off from 20 kW to 10 kW (2012)	• Align with other Texas utilities • Align with natural demand cut-off, based on third-party consultant recommendation • Ensure electricity affordability for small businesses / commercial customers
Adjustment of S2 Demand Cut-Off from 10 kW to 300 kW (2017)	• Increase demand cut-off to bring the S2 class closer to the cost of service and to achieve policy objectives

Change	Rationale for Change
Implementation of a Load Factor Floor of 20% for Secondary Voltage Service Customers (2017)	• Create demand charge protections for Secondary customers with low overall usage but high demand spikes
Customer Classification by Average Demand (2017)	• Ensure unusual demand spikes (e.g. during heatwaves) do not cause misclassification of customers in higher rate classes
Removal of Seasonal Rates (2017)	• Ensure rate affordability by preventing bill spikes during high demand times (e.g. heat waves) • Ensure Austin Energy's revenue stability by lowering the impact of temperature swings from year to year (e.g. mild summers resulted in revenue that did not cover the cost of service)

Source: Austin Energy Staff Interviews, October 2019; Austin Energy Update on Rates Issues and Implementation, November 30, 2016[7]

2.1.2 Non-Residential Customer Sentiment

In recent years, both S2 (medium commercial rate) and S3 (large commercial rate) customers have expressed concerns regarding high rates, especially after changes to pricing schemes that include demand charges or Power Supply Adjustment charges.

After the 2012 rate case that resulted in a lowered demand threshold between the S1 and S2 customer classes (from 20 kW down to 10 kW), customers that shifted to the S2 class expressed concern about demand charges that previously did not impact their utility bills. These customer classes have also expressed concern over the bill impacts felt from changes to Load Factor and Power Supply Adjustment charges.

In response to this feedback from commercial customers, Austin Energy has implemented several changes meant to mitigate bill impacts. For example, Austin Energy instituted a temporary cap on rates for houses of worship after these customers moved from the S1 class to the S2 class as a way to mitigate bill impacts.

2.1.3 Potential Non-Residential Rate Changes

As mentioned previously, Austin Energy may propose rate structure changes during the next rate cycle. While the expected rate structure changes are preliminary, the proposed changes are driven by trends happening across the industry and within Austin Energy's commercial rate class. For example, following the conclusion of Austin Energy's time of use (TOU) pilot, the utility is still evaluating the viability and acceptability of potential TOU rates. Austin Energy will continue to track solar adoption in the small commercial rate class to determine if they need to make further rate structure changes. Furthermore, Austin Energy has continued to monitor its commercial rate classes for potential changes.

During interviews, staff noted that Austin Energy was in the process of exploring potential changes to rate structures that may move away from the traditional customer class groupings based on demand towards other classification criteria. These alternative rate structures and customer grouping criteria were still in exploratory stages at the time the interviews were conducted.

[7] Austin Energy, Update on Rates Issues and Implementation, November 30, 2016, http://www.austintexas.gov/edims/document.cfm?id=268276

2.2 External Stakeholder Input

This section provides an overview of the stakeholder input provided to Austin Energy during the two (2) public forums that the utility hosted at its Barton Springs Road location during August and September of 2019. The public forums held for these studies were conducted in the spirit of the settlement process that culminated in the Austin City Council's August 2016 approval of Austin Energy's 2015 Cost of Service Study and Proposed Changes to Base Electric Rates.

As described in the presentation materials provided at the public forums, the general purpose of these meetings was to solicit public feedback on whether non-residential rate structures need to change.[8] Specifically, Austin Energy sought feedback on whether changes should be considered for:

- The S1 rate's current demand level threshold (e.g., 10 kW or less);
- Demand charges for non-residential customers with demand levels above 10 kW;
- The efficacy of the rate's current structure to promote efficient consumption; and,
- Potential alternative rate structures or changes to demand charges for non-residential customers

For each public forum, Navigant sent two project staff members to take notes and collect feedback from participants.

As described below, despite Austin Energy's public notifications and outreach efforts, public participation in the forums was limited. Beyond these public forums, no other outside stakeholder engagement was conducted for this study.

2.2.1 Public Forum #1 – August 22, 2019

The first public forum was hosted on Thursday, August 22, 2019, from 6 pm to 7:30 pm at 721 Barton Springs Road, Room 130, Austin, TX. Navigant's project Director and its local Senior Consultant were present on-site, along with multiple Austin Energy staff members.

No members of the public arrived or participated in the first public forum.

2.2.2 Public Form # 2 – September 3, 2019

The second public forum was held on Tuesday, September 3, 2019. Just as with the first public forum, the meeting was run from 6 pm to 7:30 pm at 721 Barton Springs Road, Room 130. Navigant's project rate analysis Associate Director and its local Senior Consultant were there on-site, as were several Austin Energy staff members.

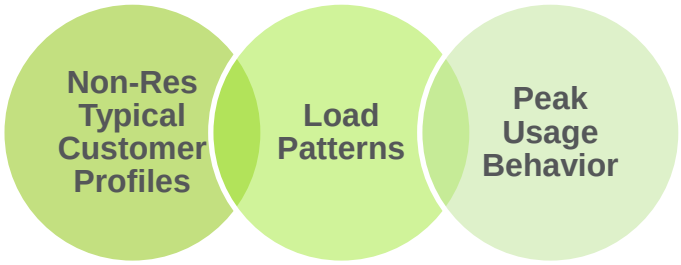
One member of the public participated in the second public forum. This individual's main interests centered around environmental and consumer advocacy issues and was participating simply to learn more about what Austin Energy was studying. He did not have any direct feedback on the studies, although he did recommend that Navigant consider interviewing a longtime Electric Utility Commission (EUC) member. After consulting with the Austin Energy project team, the decision was made to not reach out to the member for her input. Given how thoroughly documented the member's positions on the study topic are, it was not deemed necessary to collect additional feedback.

[8] "Austin Energy Rates Studies Public Forum" slides, presented by Russell Maenius, August 22, 2019, Slide 8

3. PEAK USAGE ANALYSIS

To understand the current state of non-residential rate classes, Navigant analyzed Austin Energy's historic billing and system demand data to identify the following: (1) non-residential typical customer profile (e.g. customer types, number of customers), (2) non-residential load patterns, and (3) non-residential peak usage behaviors, as shown in Figure 4 below. The goal of the data analysis was to understand non-residential customers' behavior and how rate classes compare against each other and the overall system. The findings from this analysis will feed into the non-residential rate assessment in Section 5.

Figure 4. Non-Residential Customer Data Analysis Scope



Source: Navigant

The remainder of this section details the results of the analysis for each of the three scope categories.

3.1 Non-Residential Customer Overview

Navigant started its customer analysis by examining typical non-residential customers by rate class (S2, S3, SPL, P1, and P2). This analysis included understanding the number of customers in each rate class, types of customers, average usage and demand, and customer churn, or the number of customers moving between rate classes. This analysis provided contextual information for the load pattern and peak usage behavior analyses.

Table 13 below provides summary data on the five rate classes included in this report. Of these five rate classes, the largest customer group is the S2 class, which consisted of 18,961 medium commercial customers in 2018. This group of customers accounts for a significant portion of the overall system peak demand in both the summer (26.1%) and winter (27.3%). These customers tend to have relatively small average loads as compared to the larger commercial and industrial classes, with an average summer load of 14,566 kWh and an average winter load of 10,618 kWh. These customers also have the lowest peak demand on average among the five classes considered in this study, with an average summer peak of 39.4 kW and 35 kW.

S3 customers are the second largest class, with 877 large commercial customers. These customers account for 15.8% of system peak demand in the summer and 20% in the winter. The average load of these customers is much larger than the S2 class, with S3 customers averaging a summer load of 287,009 kWh and a winter load of 242,564 kWh. These customers also have larger average peak demand, with summer peaks averaging 623 kW and winter peaks averaging 578 kW.

SPL (73 athletic field customers with sports lighting), P1 (88 large commercial and industrial customers), and P2 (24 industrial customers) all consist of under 100 customers each. Combined, these customer classes account for less than 8% of overall system peak demand. During the summer months, SPL customers have an average load of 5,797 kWh and an average peak demand of 74.3 kW, which places them between S2 and S3 customers. P1 and P2 class customers have much higher average loads and

peak demands, with P1 averaging a summer load of 483,870 kWh and summer peak demand of 946 kW, while P2 customers have an average summer load of 3.4 million kWh and an average summer peak demand of 5,214 kW.

Table 13. Select Non-Residential Customer Facts (2018)

Category	S2	S3	SPL	P1	P2
Number of Customers	18,961	877	73	88	24
Customer Types	Medium commercial	Large commercial	Sports lighting	Large commercial, small industrial, manufacturing	Small to medium industrial and manufacturing
Average Summer Load (kWh)	14,567 kWh	287,009 kWh	5,797 kWh	483,870 kWh	3,441,087 kWh
Average Winter Load (kWh)	10,618 kWh	242,564 kWh	6,213 kWh	378,108 kWh	2,879,922 kWh
Average Summer Peak Demand (kW)	39 kW	623 kW	74 kW	946 kW	5,215 kW
Average Winter Peak Demand (kW)	35 kW	578 kW	89 kW	840 kW	4,813 kW
Percent of Summer System Peak Demand (%)	26%	16%	0.2%	2.3%	3.9%
Percent of Winter System Peak Demand (%)	27%	20%	0.3%	2.8%	4.7%

Source: Austin Energy Billing Data, 2018

The number of customers within each of the five customer classes has remained relatively stable between the years 2013 and 2018, with the S2 class experiencing the greatest year-to-year variation. Table 14 below describes the variation in annual customer counts for each class from 2013 to 2018.

Table 14. Non-Residential Customer Churn 2013 – 2018

Year	S2 Count (Annual Change)	S3 Count (Annual Change)	SPL Count (Annual Change)	P1 Count (Annual Change)	P2 Count (Annual Change)
2013	18,734	929	73	115	26
2014	18,062 (-672)	877 (-52)	74 (1)	119 (4)	22 (-4)
2015	18,345 (283)	900 (23)	76 (2)	115 (-4)	25 (3)
2016	18,572 (227)	906 (6)	76 (0)	101 (-14)	22 (-3)
2017	18,780 (208)	970 (64)	75 (-1)	101 (0)	25 (3)
2018	18,961 (181)	877 (-93)	73 (-2)	88 (-13)	24 (-1)

Source: Austin Energy Billing Data, 2018

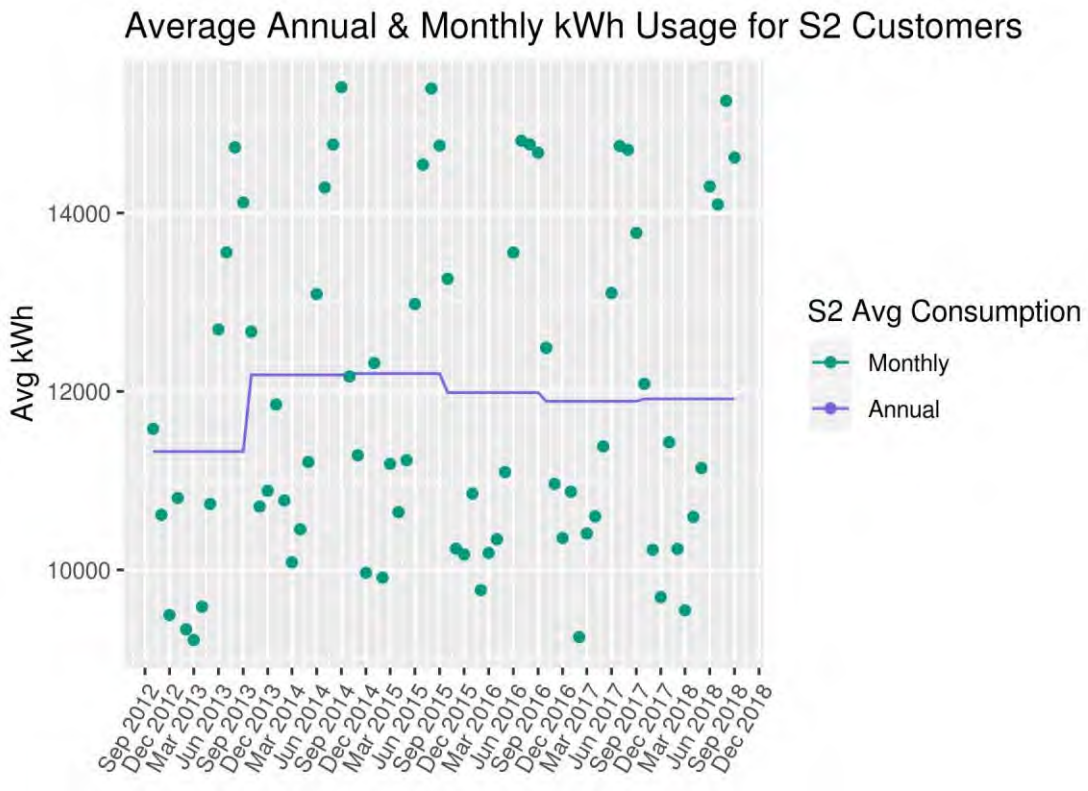
3.2 Non-Residential Load Patterns

Navigant also analyzed load patterns for non-residential customer classes included in this report using Austin Energy's historical billing data. Specifically, the team reviewed trends across several customer classes for differing time periods. This analysis aimed to understand customers' energy usage patterns among various rate classes (S2, S3, SPL, P1, and P2) and how they may have changed since the rate changes in 2012 and 2017.

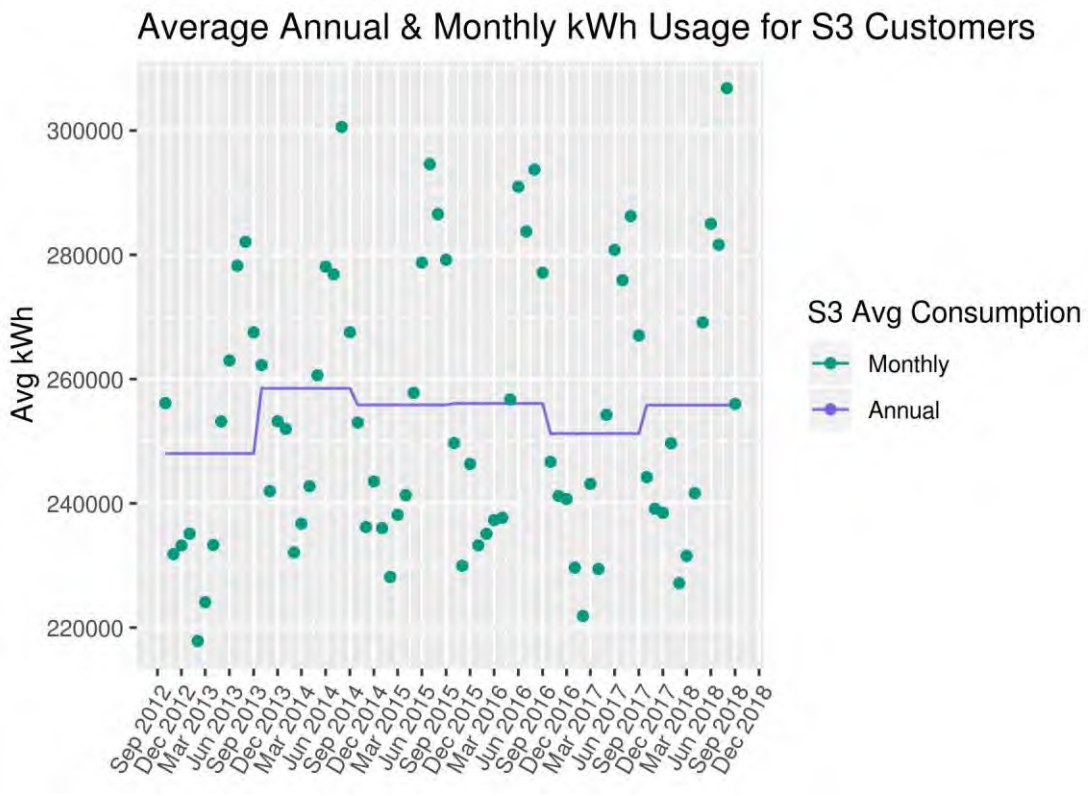
Austin Energy's energy usage data reveals a similar annual usage pattern among S2 and S3 customers from 2012 to 2018. S2 and S3 customers' usage increased between 2012 and 2014 before experiencing a decrease between 2014 and 2017 and a slight increase going into 2018. SPL customers, on the other hand, experienced a steady decline between 2012 and 2017, before increasing slightly between 2017 and 2018.

Figure 5 below shows the average annual consumption for the S2, S3, and SPL rate classes.

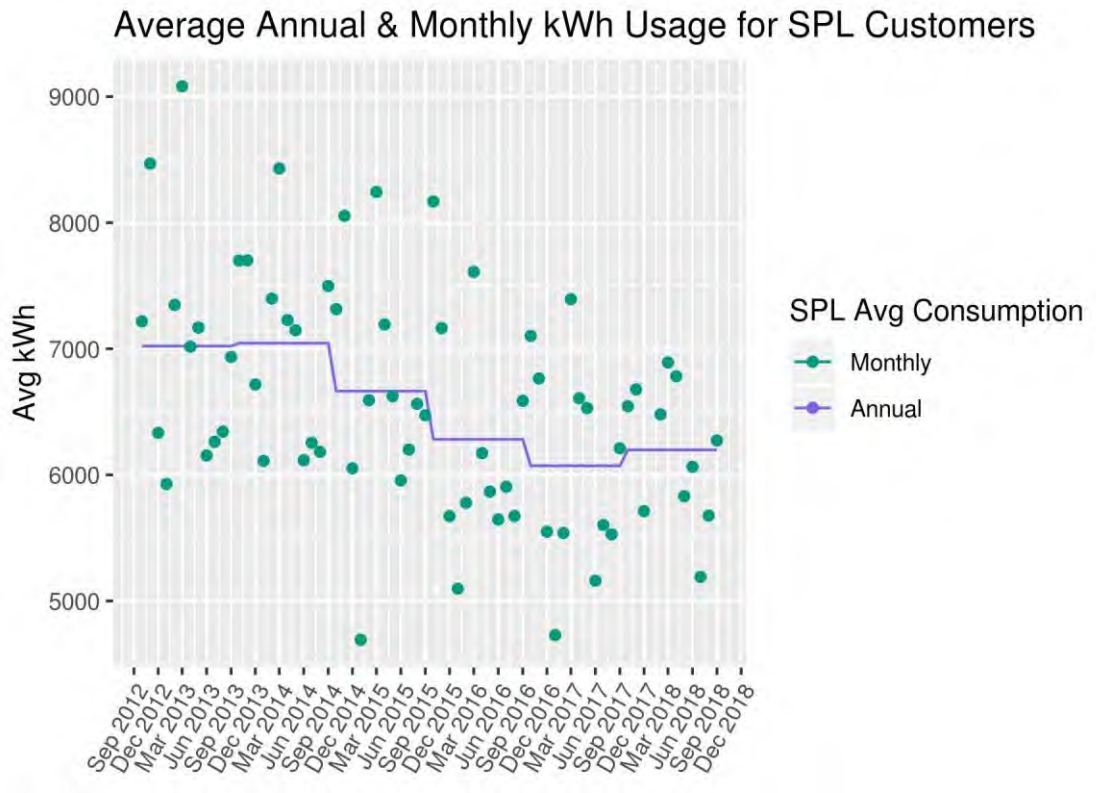
Figure 5. S2, S3, and SPL Average Annual and Monthly Consumption (kWh) 2012 – 2018



Source: Austin Energy Billing Data, 2012 – 2018



Source: Austin Energy Billing Data, 2012 – 2018

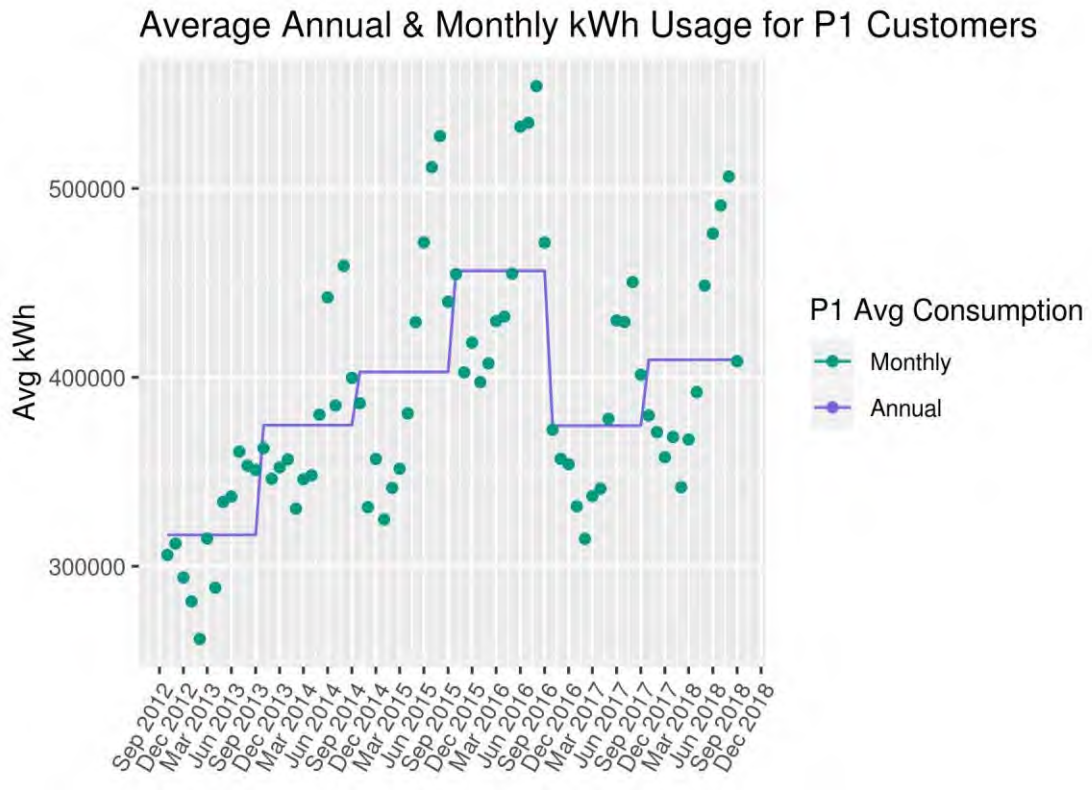


Source: Austin Energy Billing Data, 2012 – 2018

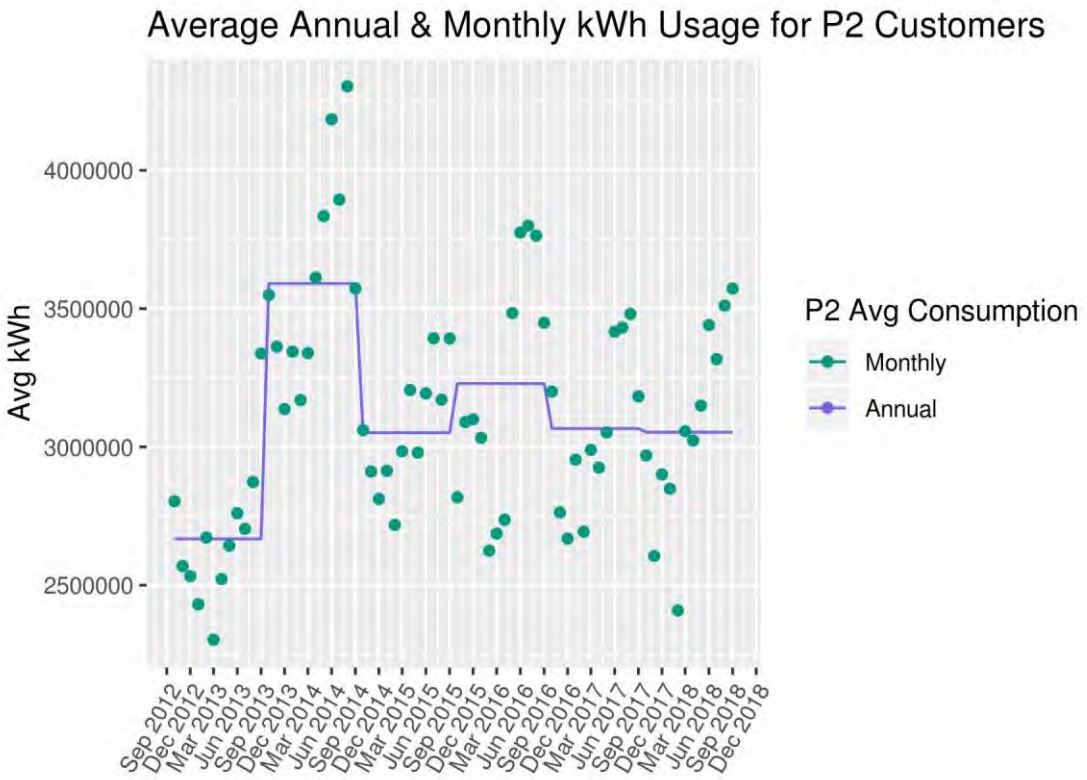
By contrast, P1 and P2 customers behaved much differently than S2, S3, and SPL customers in terms of their average annual energy usage. Average annual energy usage for both P1 and P2 customers was highly variable year-to-year as compared to that of S2, S3, and SPL customers, with P1 and P2 experiencing significant increases or decreases in usage between years. P1 average annual energy usage consistently increased between the years 2012 and 2015 before dropping in 2016-2017 and increasing again in 2017-2018. P2 customers saw a large increase in average annual energy usage between 2012 and 2013 and then dropped between 2014 and 2015, increased in 2015-2016, and decreased between 2016-2018.

Figure 6 below shows the average annual consumption for the P1 and P2 rate classes.

Figure 6. P1 and P2 Average Annual and Monthly Consumption (kWh) 2012 – 2018



Source: Austin Energy Billing Data, 2012 – 2018



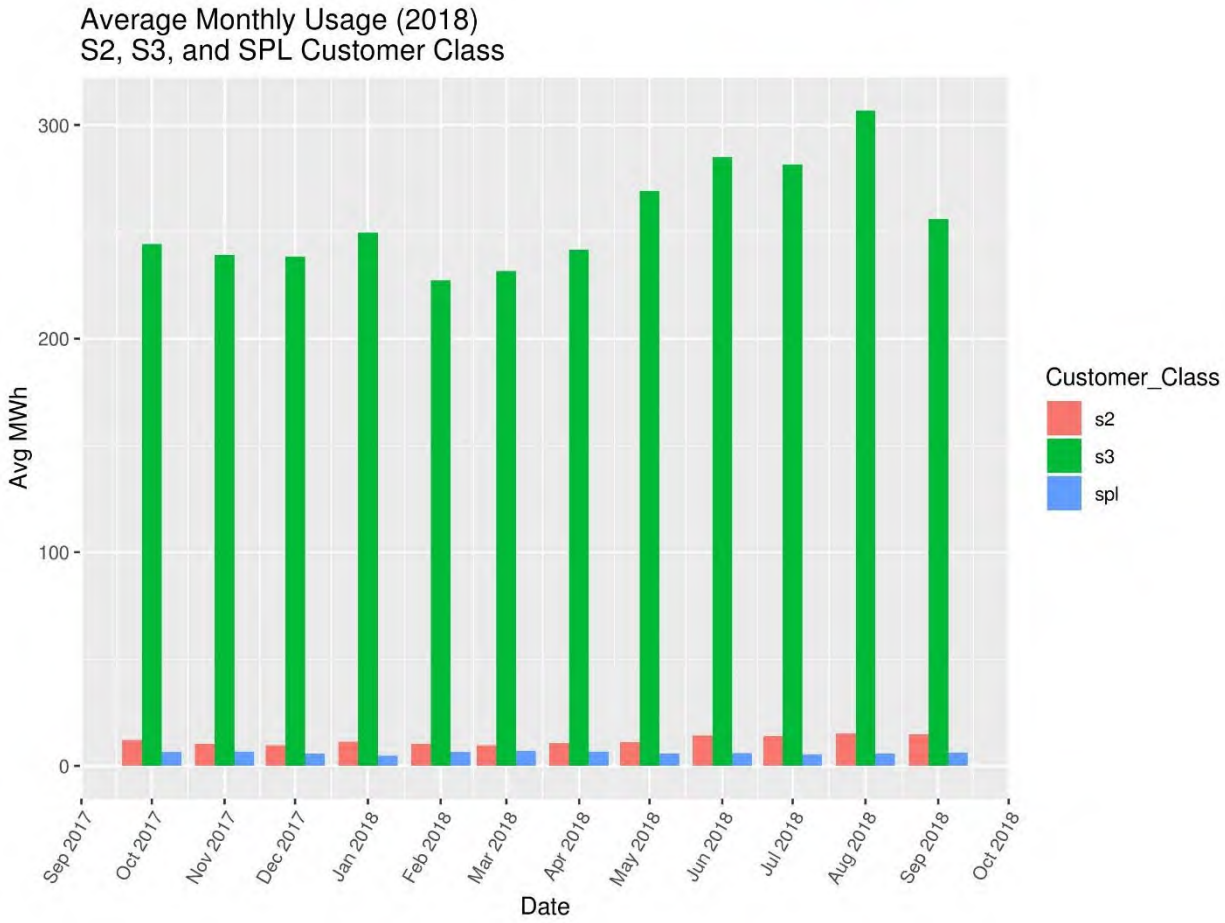
Source: Austin Energy Billing Data, 2012 – 2018

From the perspective of monthly usage, S2 and S3 customers' average monthly energy usage trends upwards during winter and summer months, suggesting increased usage associated with heating and cooling needs during these cooler and warmer months, respectively. Increases in average monthly energy usage are more apparent during the summer, likely due to very high temperatures typical of Central Texas summers.

By contrast, SPL customers' average monthly energy usage tends to increase in the late winter and early spring months between February and April. The SPL classes' lack of alignment with the winter and summer monthly energy usage increases seen among S2 and S3 customers is to be expected, as SPL usage is not reflective of heating or cooling uses.

Figure 7 below describes the average monthly usage for S2, S3, and SPL between October 2017 and September 2018.

Figure 7. Average Monthly Usage for S2, S3, and SPL in 2018

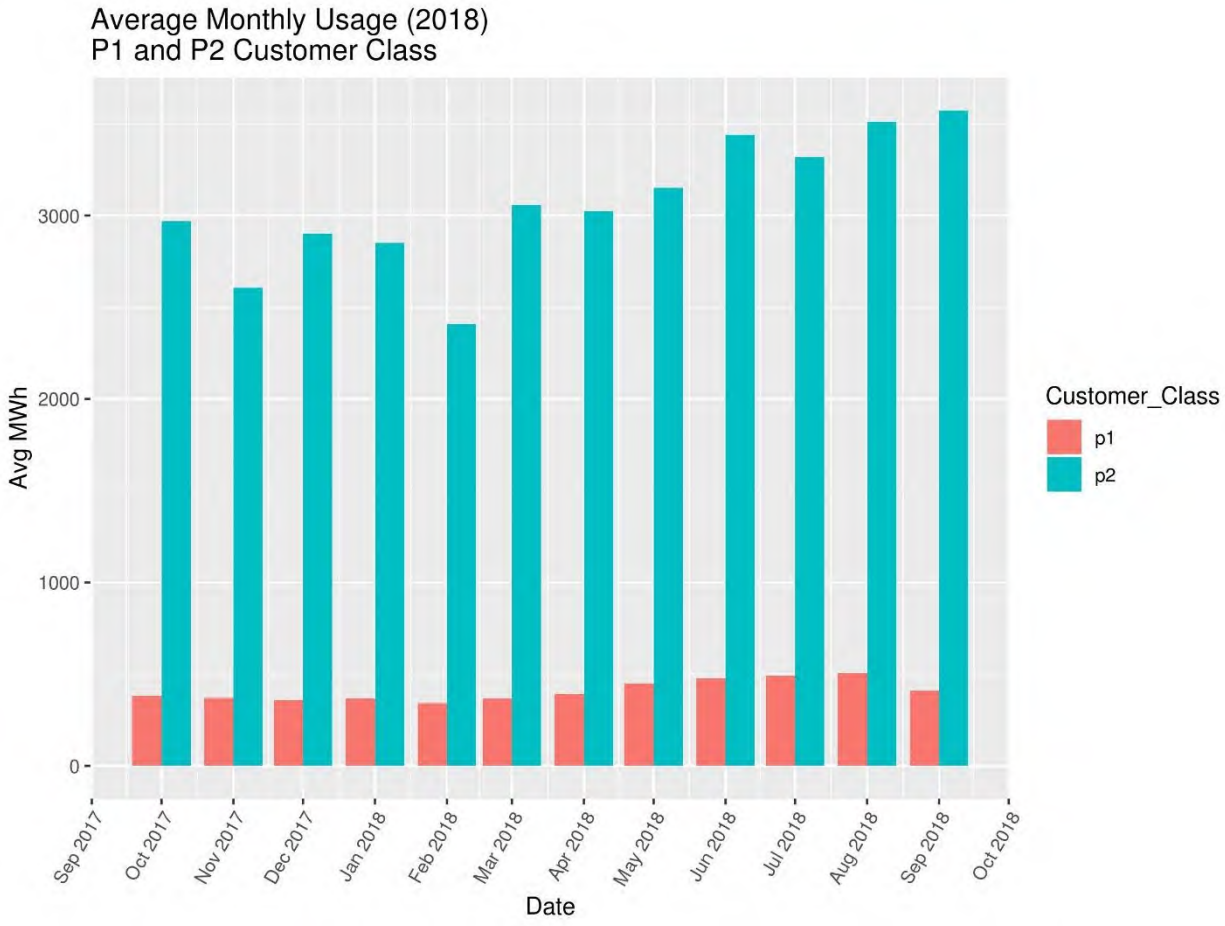


Source: Austin Energy Billing Data, 2012 – 2018

Among the P1 and P2 customer classes, average monthly energy usage tends to increase in the summer, with other months seeing slight variability in energy usage. This suggests that P1 and P2 customers have greater cooling needs vs. heating needs, and overall, average monthly usage remains relatively stable in non-summer months.

Figure 8 below shows the average monthly energy usage for both P1 and P2 customers.

Figure 8. Average Monthly Usage for P1 and P2 in 2018



Source: Austin Energy Billing Data, 2012 – 2018
Note: Austin Energy classifies its customers each October and therefore, each billing period begins in October.

3.3 Non-Residential Demand

Navigant also analyzed peak usage behavior across non-residential customer groups using Austin Energy's system load data. Navigant conducted the following three analyses: (1) annual and monthly peak demand, (2) peak demand compared to weather patterns, and (3) peak demand compared to the system overall. The remainder of the section describes these three analyses.

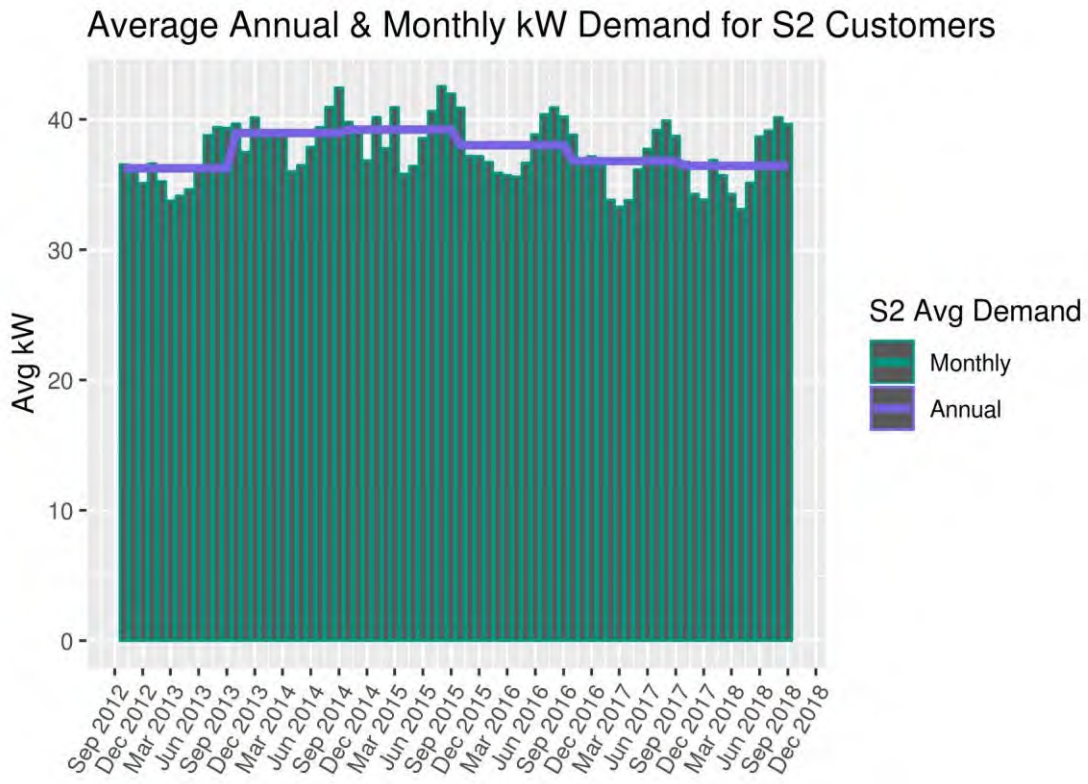
3.3.1 Non-Residential Annual and Monthly Peak Demand

Average annual peak demand data for S2, S3, and SPL customers show a similar trend as compared to these customers' average annual energy usage between 2012 and 2018.

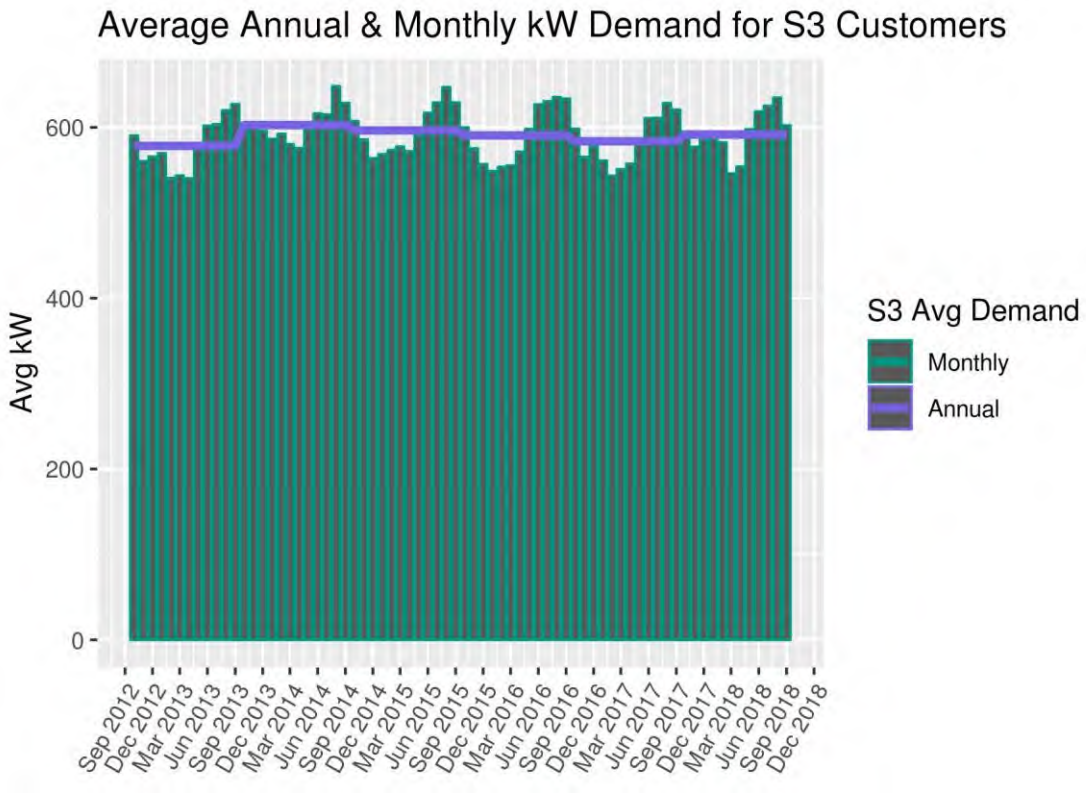
Among S2 customers, average annual peak demand increased between 2012-2013, remained steady between 2013-2014, and then slightly decreased between 2015-2018. Among S3 customers, average

annual peak demand remained relatively stable in the period between 2012 and 2018, with only slight variations year-to-year. Among SPL customers, average annual peak demand steadily decreased between 2012 and 2018. Figure 9 below shows the average annual and monthly peak demand for S2, S3, and SPL customers.

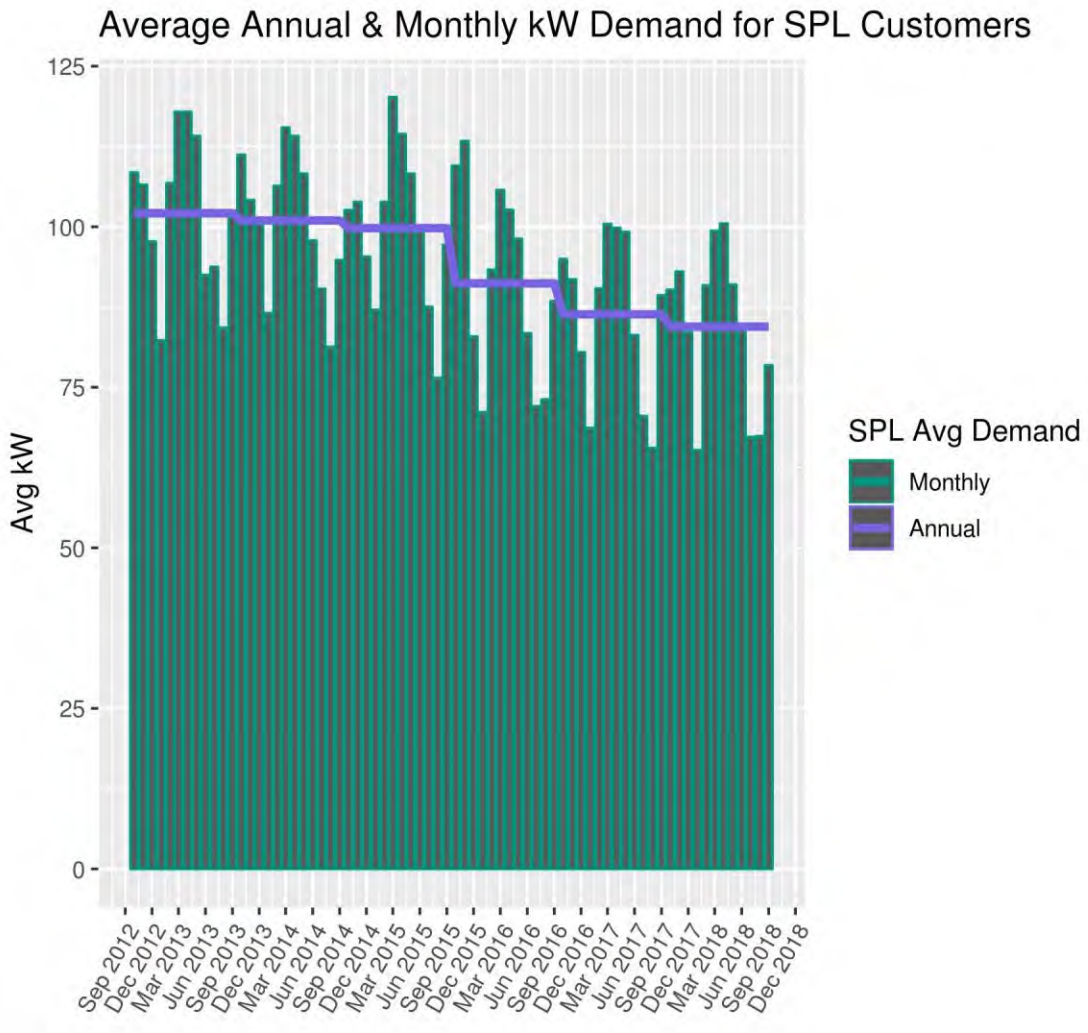
Figure 9. S2, S3, and SPL Average Annual and Monthly (kW) Peak Demand 2012 – 2018



Source: Austin Energy System Demand Data, 2012 – 2018



Source: Austin Energy System Demand Data, 2012 – 2018

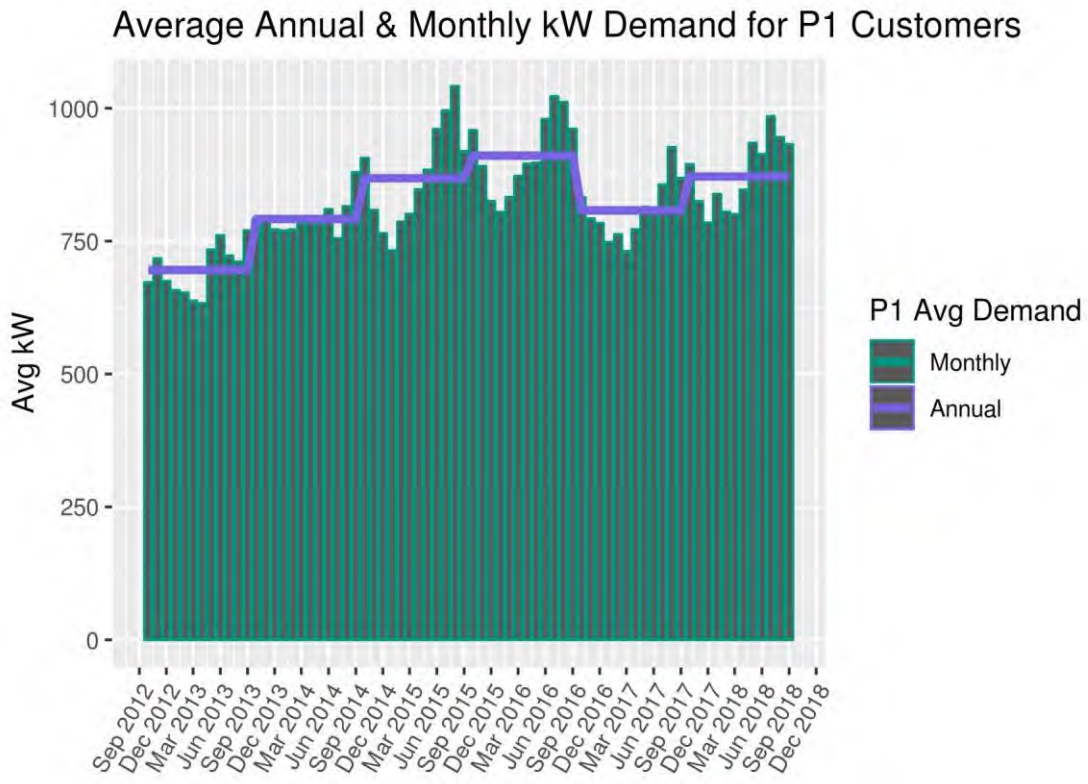


Source: Austin Energy System Demand Data, 2012 – 2018

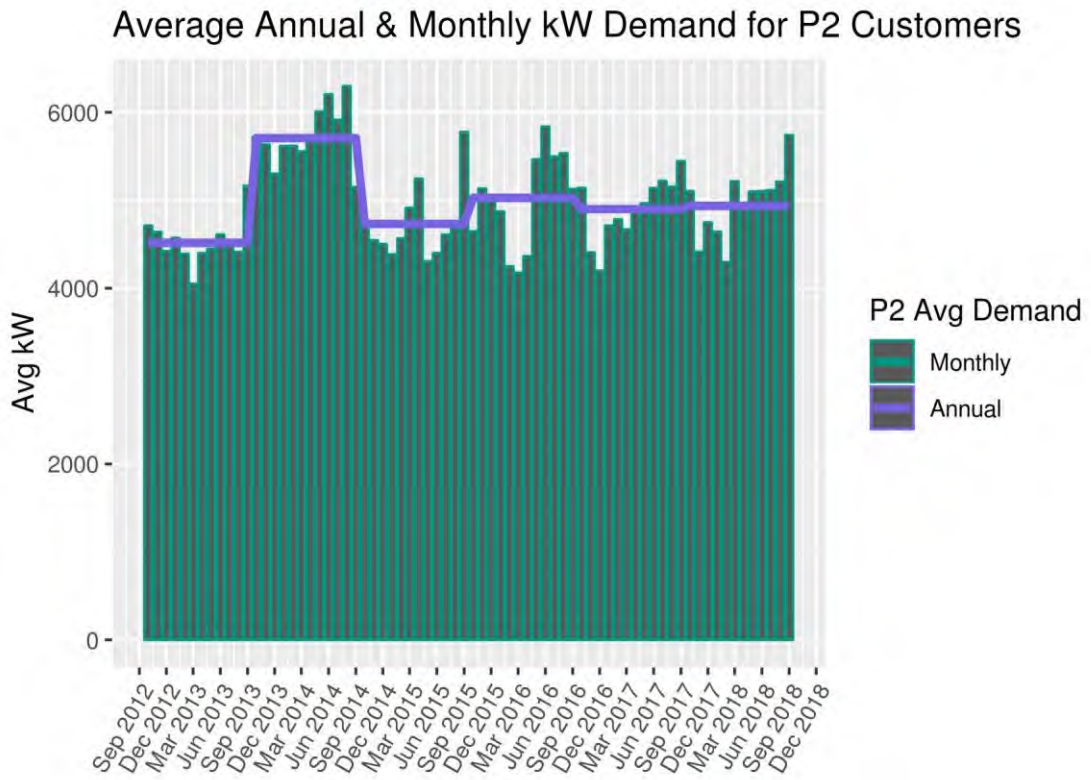
Similar to the pattern seen in their average annual energy usage, P1 and P2 customers saw larger year-to-year changes in average annual peak demand as compared to S2, S3, and SPL customers.

For the P1 customer group, average annual peak demand saw large increases between 2012 and 2015 before falling in 2016-2017 and increasing again in 2017-2018. For the P2 customer group, average annual peak demand saw a large increase between in 2013 before coming back down to 2012 levels in 2014-2015, increasing again in 2015, decreasing slightly in 2016, and remaining relatively steady from 2016-2018. Figure 10 below shows the average annual and monthly peak demand for P1 and P2 customers.

Figure 10. P1 and P2 Average Annual and Monthly (kW) Peak Demand 2012 – 2018



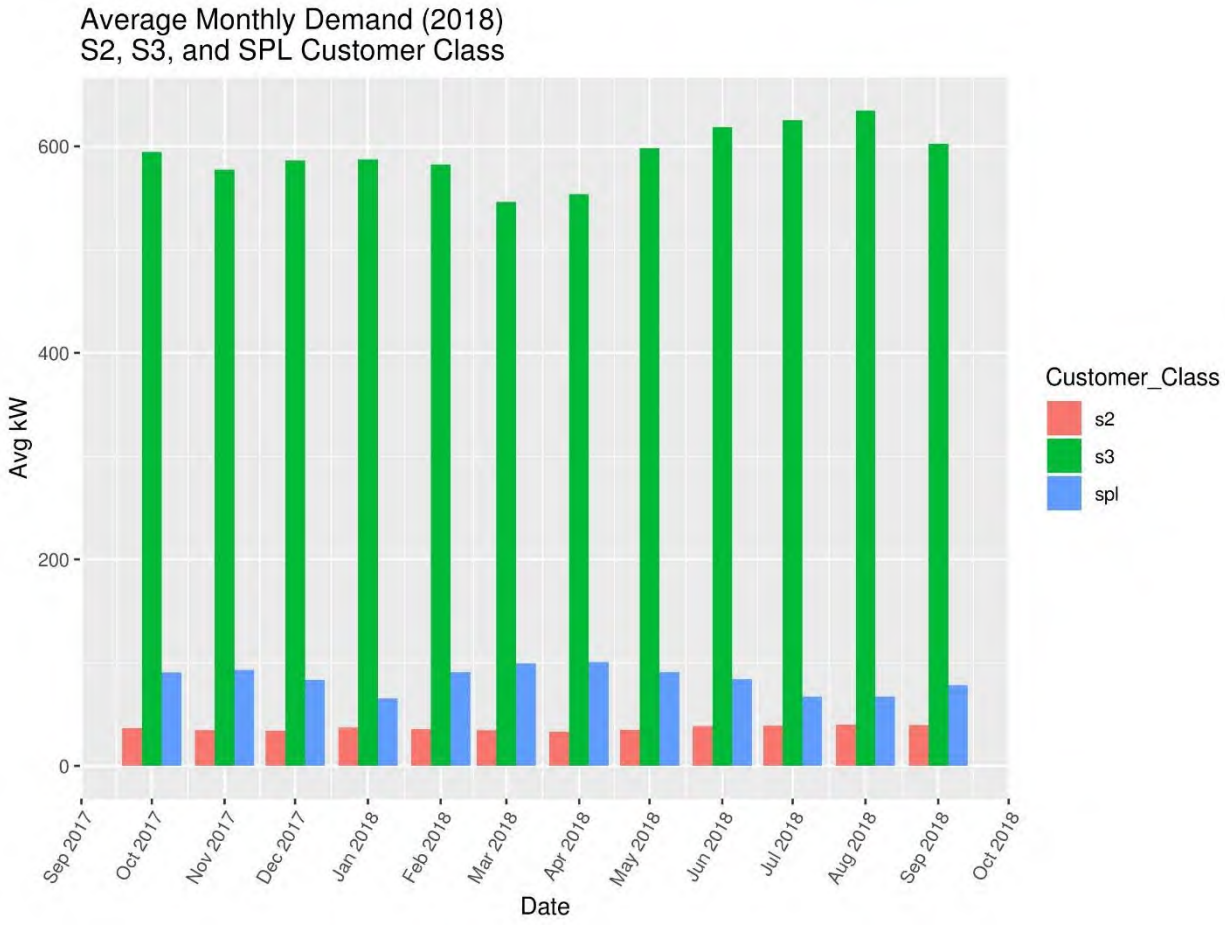
Source: Austin Energy System Demand Data, 2012 – 2018



Source: Austin Energy System Demand Data, 2012 – 2018

Looking at average monthly peak demand data, S3 customers had the highest peak demand in the summer months between June and August. In contrast, SPL customers saw higher average monthly peak demand in the late winter and early spring months between February and May, while the S2 customers' average monthly peak demand remained relatively stable throughout the year. Figure 11 below shows the S2, S3, and SPL customer classes' peak demand trends between October 2017 and September 2018.

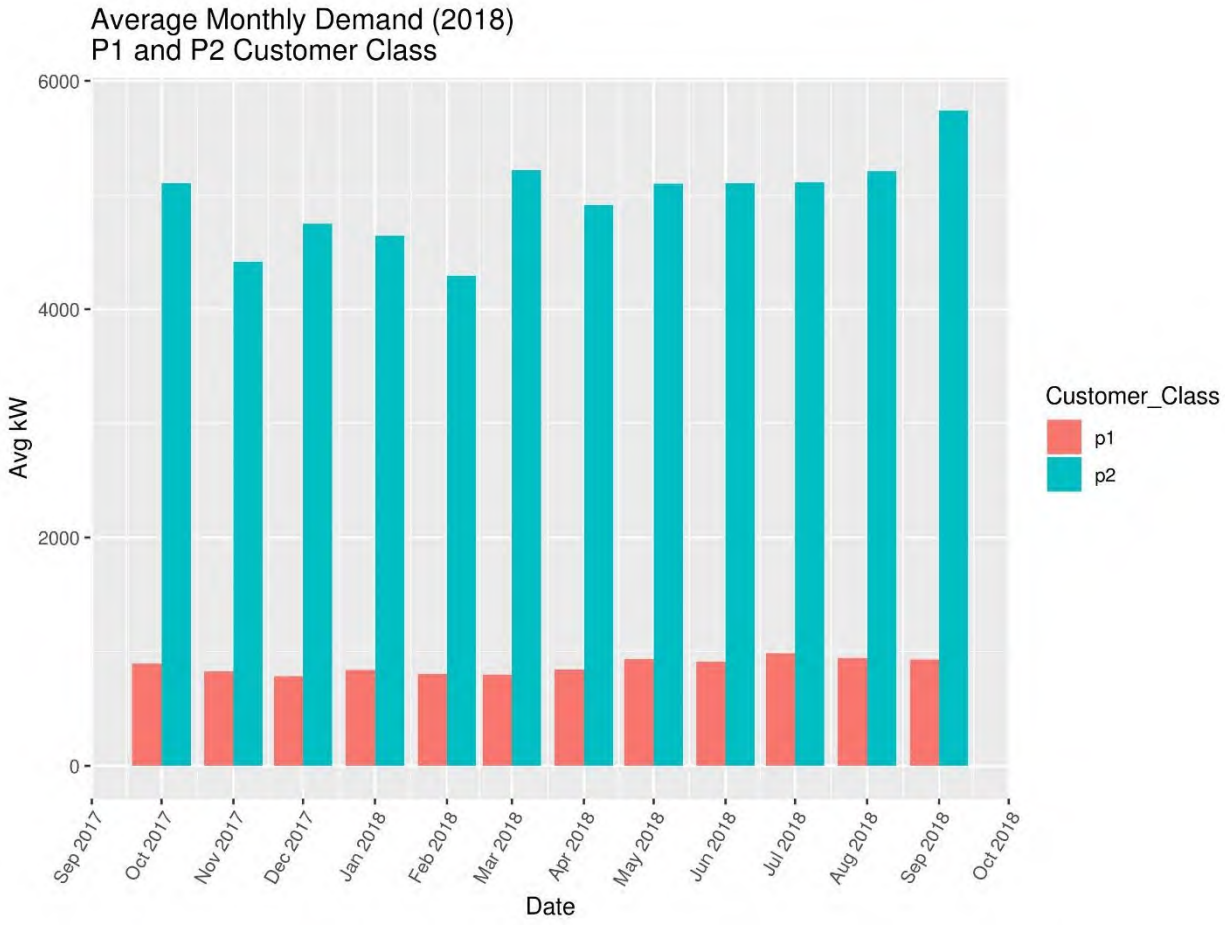
Figure 11. Average Monthly Peak Demand for S2, S3, and SPL in 2018



Source: Austin Energy System Demand Data, 2018

Among P1 customers, average monthly peak demand remained relatively steady throughout the year, with slightly higher peak demand in the summer months between July 2018 and August 2018. For P2 customers, there was greater variation in average monthly peak demand, with the highest average peak demand occurring in March 2018 and September 2018, and elevated average monthly peak demand in the summer months as compared to winter months. Figure 12 below shows the P1 and P2 customer classes' peak demand trends between October 2017 and September 2018.

Figure 12. Average Monthly Peak Demand for P1 and P2 in 2018



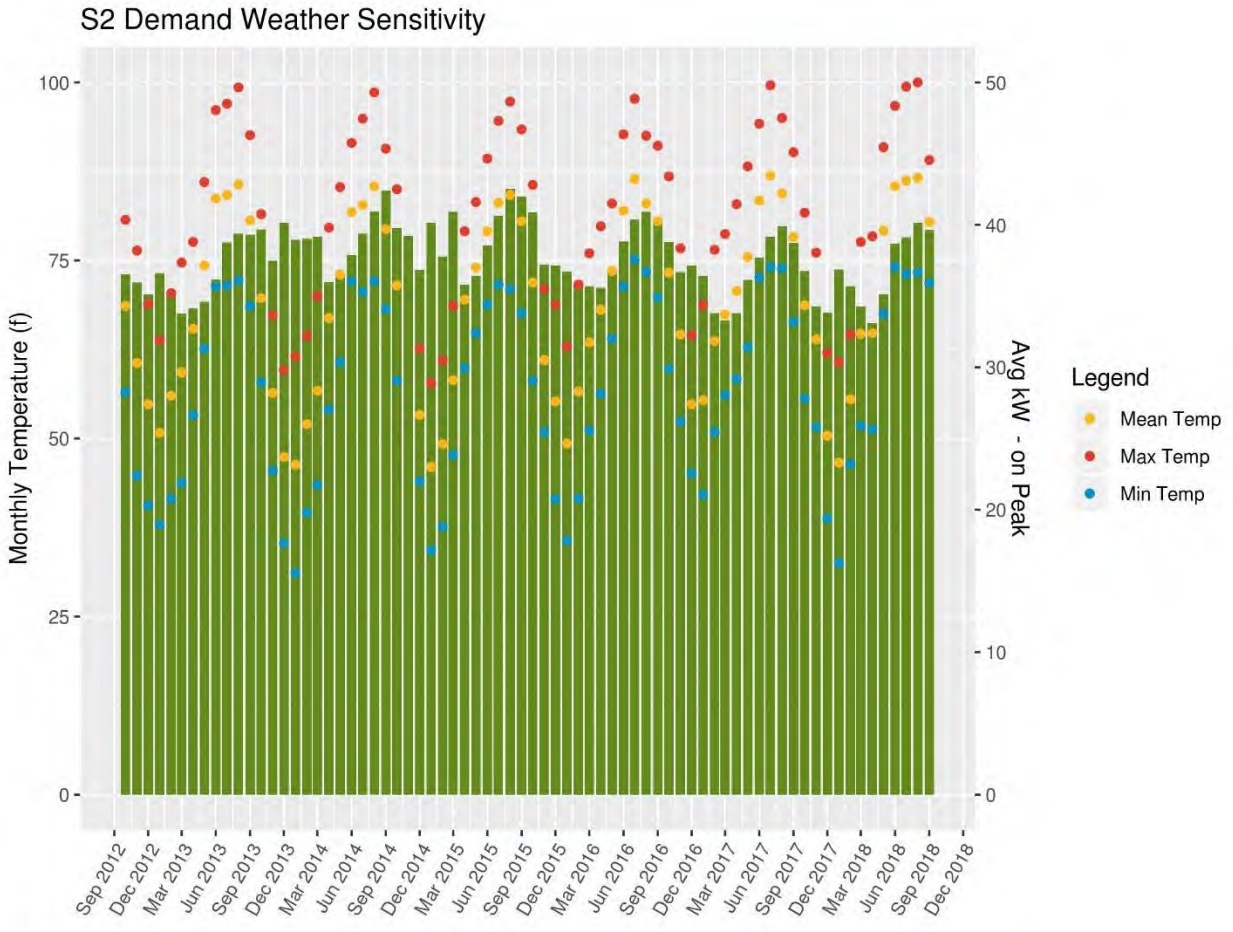
Source: Austin Energy System Demand Data, 2018

3.3.2 Non-Residential Peak Demand vs. Weather

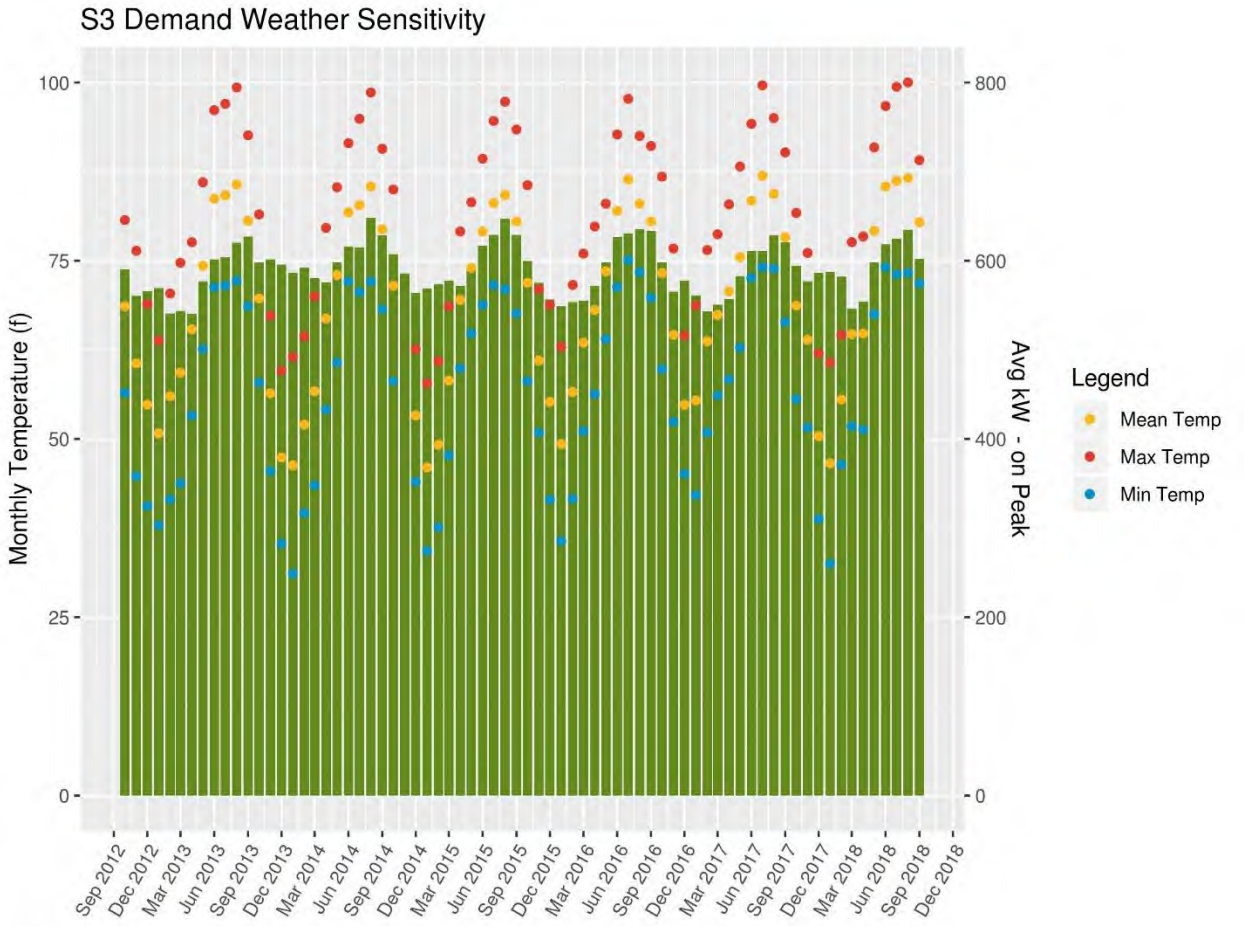
Navigant also conducted an analysis to understand each of the five non-residential rate classes' peak demand behavior in relation to monthly weather trends. Specifically, Navigant looked at customer peak demand as compared to minimum, average, and maximum monthly temperatures between August 2012 and November 2018.

When comparing S2 and S3 average peak demand to weather patterns, there is a clear correlation between higher maximum temperatures and higher peak demand. For S2 customers, the highest maximum summer temperatures (approximately 100 degrees Fahrenheit) are aligned with the highest S2 peak demand values between 40 – 43 kW. The same is true for S3 customers, where the highest maximum temperatures are aligned with the highest S3 peak demand values of 600 – 650 kW. In contrast, the average monthly peak demand of the SPL customer class does not show a clear correlation with temperatures. When looking at the months with the highest monthly temperatures, SPL peak demand is low relative to the rest of the year. The highest peak demand tends to occur between March-April and September-November when temperatures are more moderate. Figure 13 below shows the peak demand for the S2, S3, and SPL customer classes compared to weather patterns over the past five years.

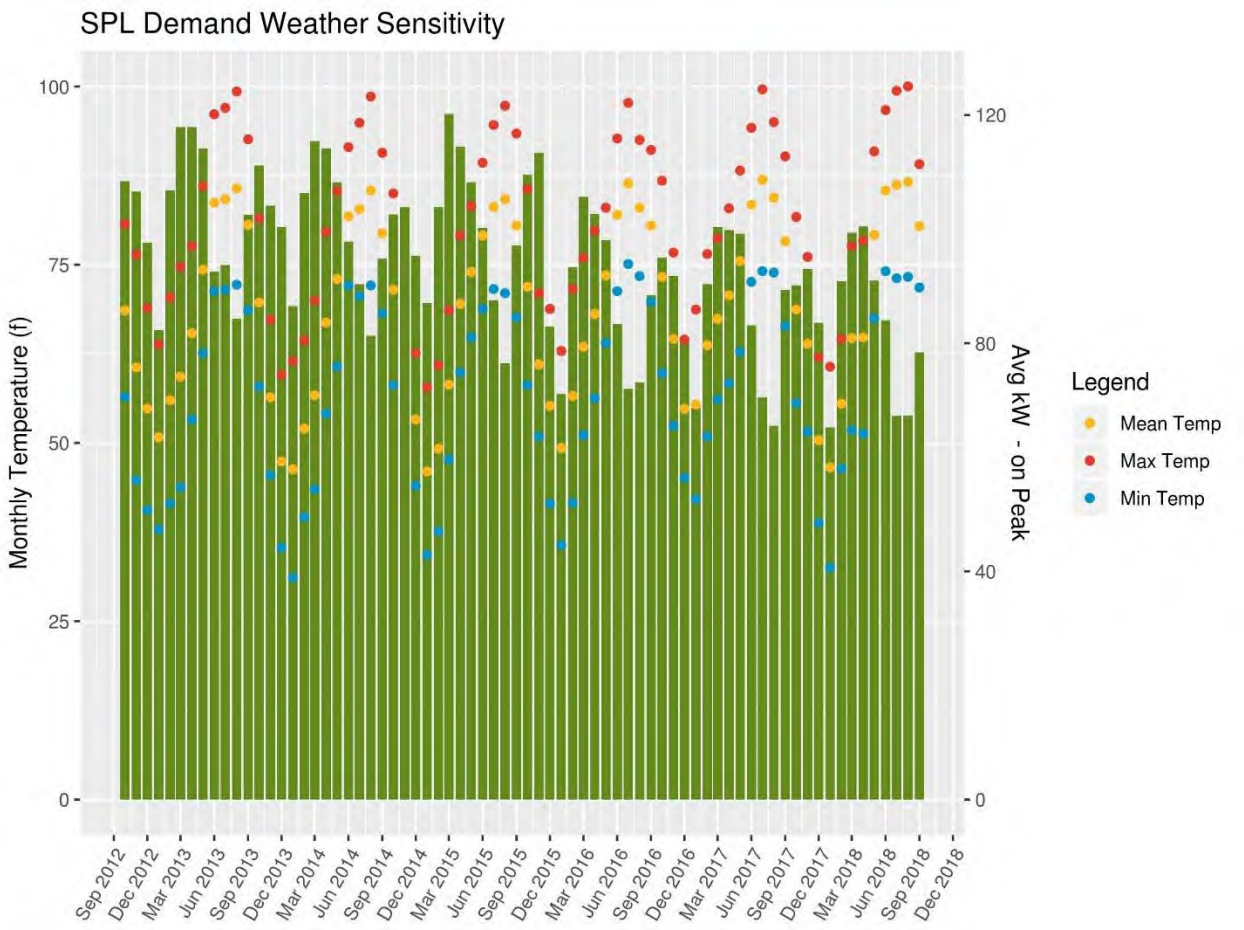
Figure 13. S2, S3, and SPL Peak Demand Weather Sensitivity 2012 – 2018



Source: National Oceanic and Atmospheric Administration (NOAA), Austin Energy System Load Data, 2012 – 2018



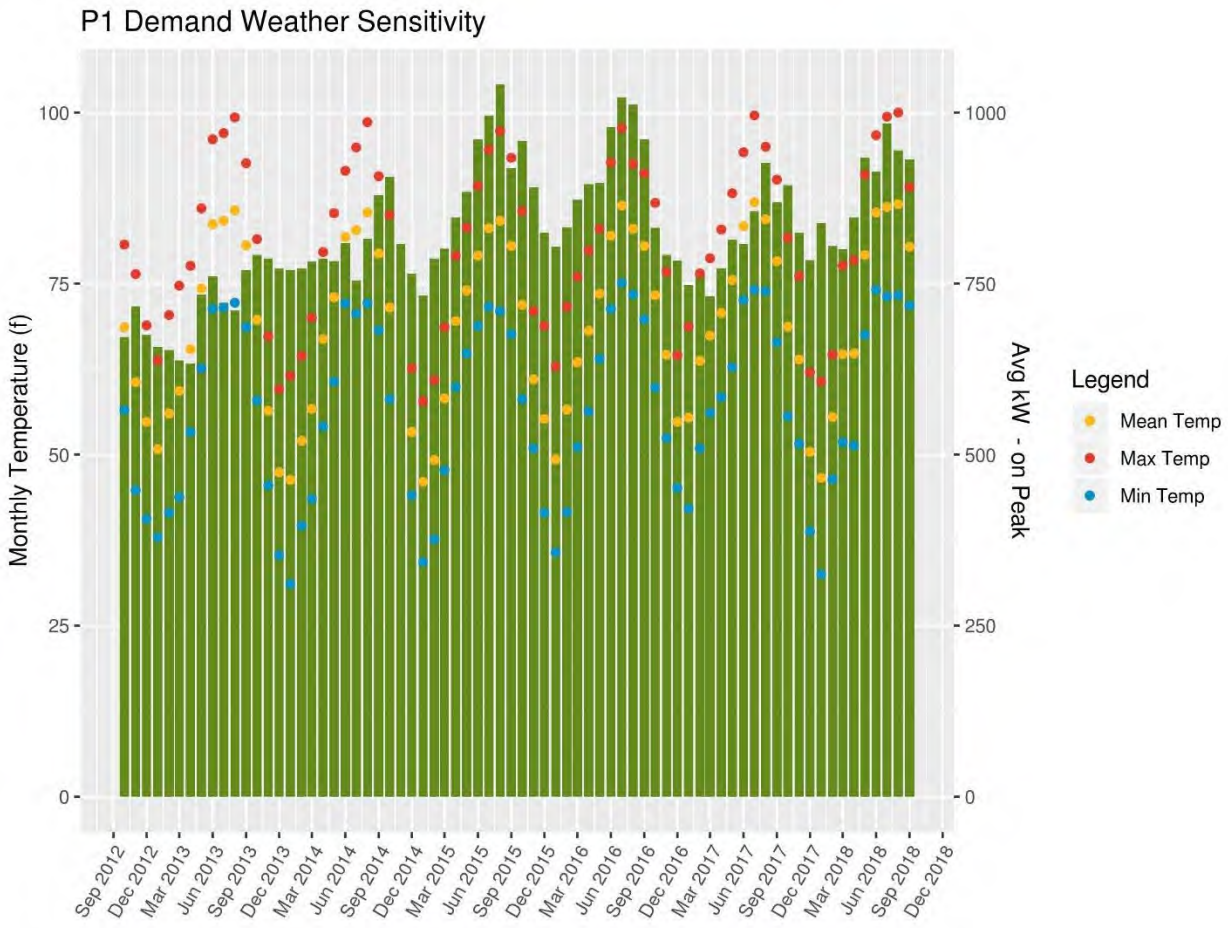
Source: National Oceanic and Atmospheric Administration (NOAA), Austin Energy System Load Data, 2012 – 2018



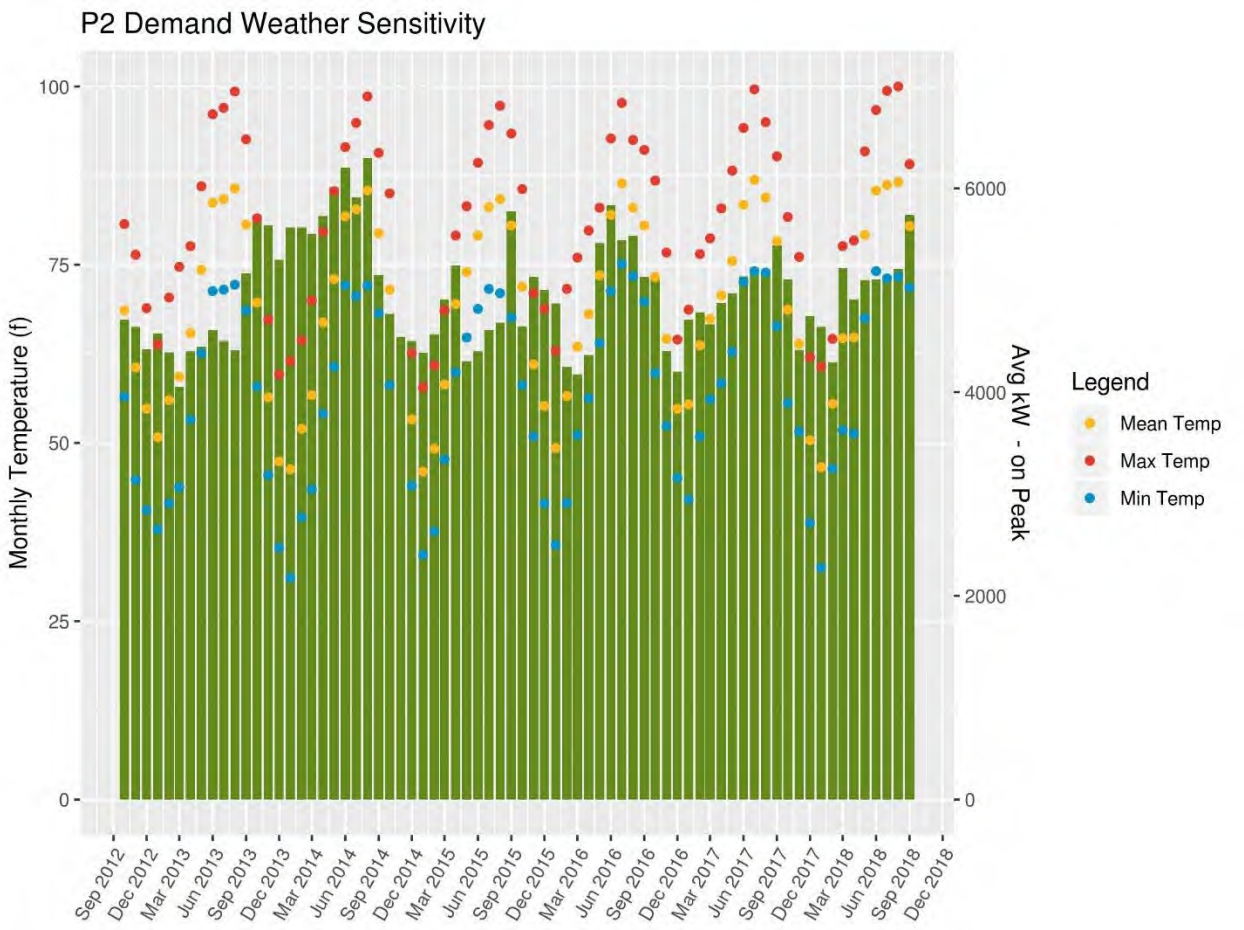
Source: National Oceanic and Atmospheric Administration (NOAA), Austin Energy System Load Data, 2012 – 2018

Among the P1 and P2 customer classes, there is also a positive correlation between the highest monthly temperatures and the highest average peak demand. For P1 customers, the months with the highest temperatures are aligned with the months with the highest peak demand values between 900 – 1000 kW. For P2 customers, the months with the highest temperatures also correspond to the months with the highest P2 peak demand values between 5,500 – 6,500 kW. However, this correlation did not hold in 2013, when the hottest summer months did not predict the highest peak demand values. Figure 14 below shows the peak demand for the P1 and P2 classes compared to weather patterns over the past five years.

Figure 14. P1 and P2 Peak Demand Weather Sensitivity 2012 – 2018



Source: National Oceanic and Atmospheric Administration (NOAA), Austin Energy System Load Data, 2012 – 2018



Source: National Oceanic and Atmospheric Administration (NOAA), Austin Energy System Load Data, 2012 – 2018

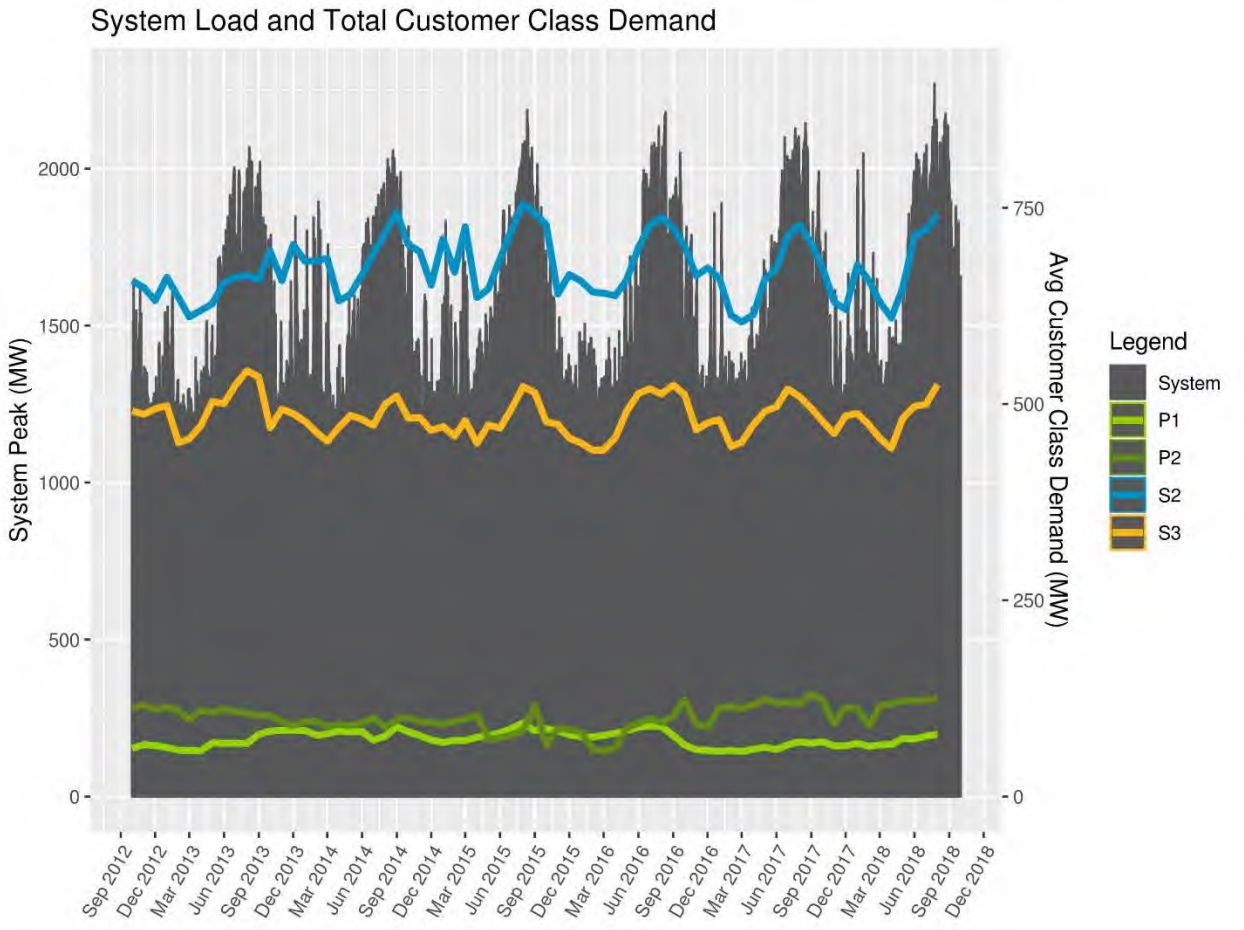
3.3.3 Non-Residential Peak Demand System Impacts

Navigant also investigated how non-residential peak demand patterns for each of the five rate classes (S2, S3, P1, P2, and SPL) compare to the rest of the system. Specifically, the team first determined how non-residential peak demand patterns compare to the rest of the system's peak demand pattern and then examined how much each rate class's peak demand contributes to overall system demand.

For the first analysis, Navigant plotted the total system peak demand against S2, S3, P1, and P2 customer demand. The SPL class was not included as it makes up less than 1% of the overall system demand. Navigant aimed to use this plot to understand how each customer class behaves versus the system overall. This plot shows that the S2 and S3 rate classes' peak demand correlates strongly with the overall system load cycle, with the highest demand in the summer months and the lowest demand in the winter months.

For the P1 and P2 classes, variations in peak demand seem to be a lot more stable, and the correlation between the P1 and P2 peak demand behaviors and the overall system peak is less straightforward. This suggests that, like the overall system peak demand, the peak demand for S2 and S3 is seasonally dependent, whereas the P1 and P2 are less so. Figure 15 below shows the system peaks for the system overall and for the S2, S3, P1, and P2 rate classes.

Figure 15. System Peak Comparison



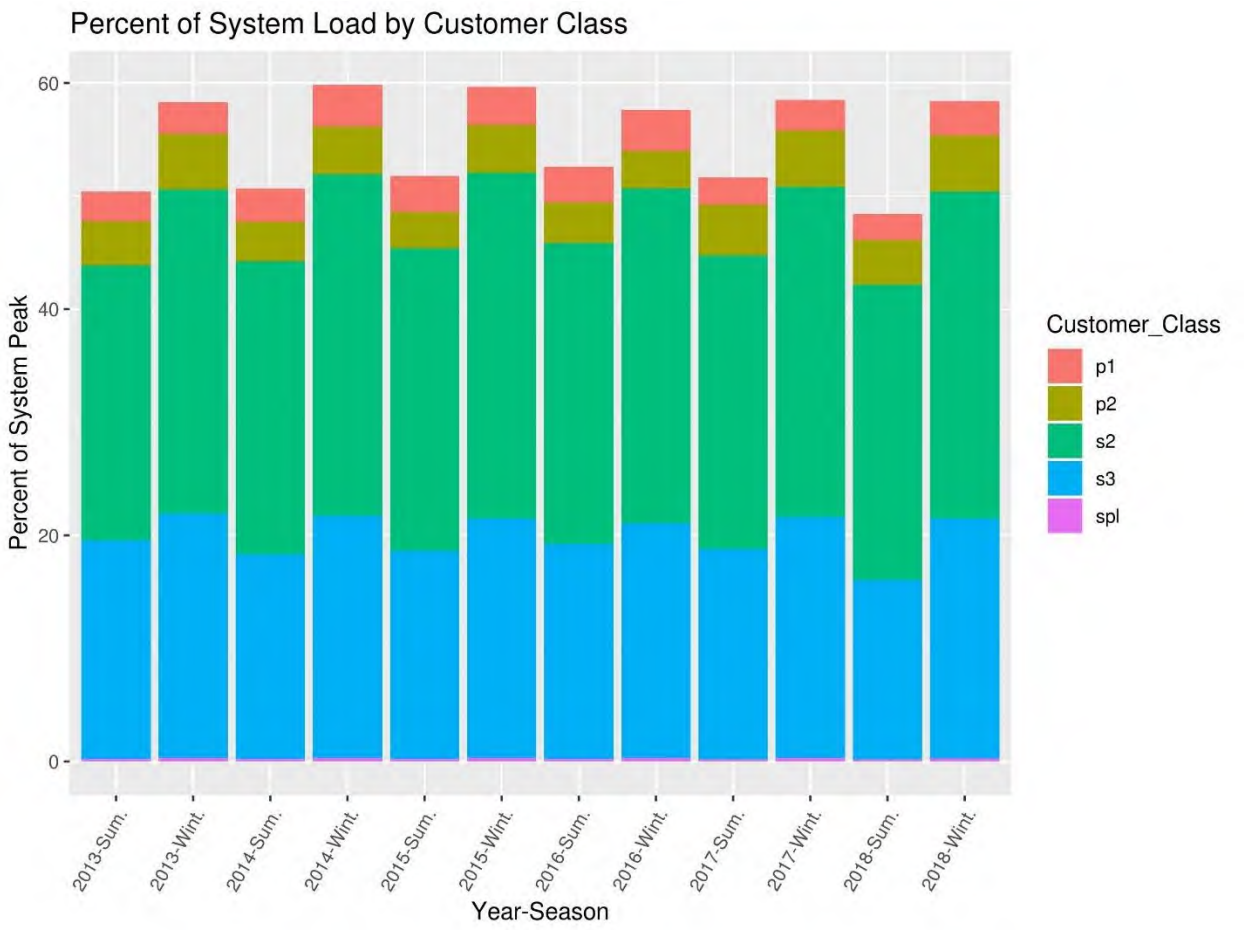
Source: Austin Energy System Load, 2012 – 2018
Note: SPL rate class excluded from graphic as it accounts for less than 1% of total system demand.

Additionally, Navigant calculated the proportion of total system demand made up by each rate class using summer and winter peak values. This analysis further contextualized the behavior of each rate class by showing when and how each rate class impacts the system.

The data shows that the S2 rate class comprises the largest portion of the total system peak in both the summer and winter months, with the winter months being the time of year when S2 has the greatest impact on the total system peak. The S3 class follows a similar trend, with the winter months being when the S3 class has the highest impact on the total system peak. The P1 and P2 classes also make up a relatively larger portion of the total system peak demand during the winter months as opposed to the summer months. The SPL class has a minimal impact on the overall system peak, which is why these values do not register above 1% of the overall system peak.

In general, the five non-residential customer classes examined in this study make up a higher proportion of the overall system peak in the winter (between 57% – 60%) vs. the summer (47% – 50%). Figure 16 below shows each rate class's proportion of the total system demand by month. Table 15 describes the average proportion of the total system demand by each rate class between the years 2012 and 2018.

Figure 16. Proportion of System Load by Customer Class 2012 – 2018



Source: Austin Energy System Load Data, 2012 – 2018

Table 15. Proportion of System Load by Customer Class 2012-2018

Peak Demand	S2		S3		P1		P2		All Other Rates		Total	
	MW	%	MW	%	MW	%	MW	%	MW	%	MW	%
Summer Peak	709.1	28.9%	431.2	15.9%	62.9	2.3%	106.9	3.9%	1,401.5	51.6%	2,716.8	100%
Winter Peak	643.2	28.9%	471.1	21.2%	66.9	3.0%	110.7	5.0%	925.1	41.6%	2,223.5	100%

4. NON-RESIDENTIAL RATE SCHEDULE BENCHMARKING

In addition to reviewing Austin Energy's non-residential rate class data, Navigant compared the non-residential rate structure against peer utilities. This goal of this review was to understand rate structure trends in peer utilities.

Navigant used a three-step approach for the non-residential rate structure benchmarking: (1) define peer panel, (2) conduct research, and (3) analyze rates compared to Austin Energy. The first step consisted of selecting applicable peers. The second step, identifying the various rate structures for each of the peers. Finally, the third step, reviewing the rates in comparison to Austin Energy and identifying similarities and differences. Figure 17 below outlines the high-level benchmarking approach.

Figure 17. Non-Residential Rate Schedule Benchmarking Approach

Source: Navigant

The subsequent sections provide more information about each of these steps.

4.1 Non-Residential Rate Structure Benchmarking Peer Panel

Navigant selected 21 peers to compare against Austin Energy's non-residential rates. The peers fall into three categories: (1) non-ERCOT regulated Texas peers, (2) ERCOT regulated Texas peers, and (2) non-Texas peers with similar sales, peak demand, and customer counts. The first category, peers in Texas, included municipal, cooperative, or investor-owned utilities (IOU) not regulated by ERCOT in Texas. The second category, ERCOT-regulated Texas peers included investor-owned utilities regulated by ERCOT. The third category, non-Texas peers, included utilities that met the following criteria based on data from the Energy Information Administration (EIA):

- **Ownership Type:** Utility is either an IOU or municipally-owned. This panel excluded cooperatives.
- **Summer Peak Demand:** Utility's peak demand is within 500 MW of Austin Energy's peak demand of 2,654 MW.
- **Energy Sales:** Utility's peak demand is within 4M MWh of Austin Energy's energy sales of 12,905,561 MWh.
- **Total Customers:** Utility's customer count is within 150,000 of Austin Energy's customer count of 475,744 customers.

Table 16 below provides the full list of peers based on the criteria outlined above.

Table 16. Non-Residential Rate Structure Benchmarking Peer Panel

Utility	Ownership	Non-Res. Customers	Energy Sales (MWh)	Summer Peak Demand (MW)
Austin Energy	**Muni**	**51,086**	**12,905,561**	**2,654.0**
ERCOT, Non-PUCT Regulated				
Bluebonnet Electric	Coop	11,506	2,023,673	458.4
Pedernales Electric	Coop.	43,486	5,686,980	1,517.9
CPS Energy	Muni	87,598	22,524,302	5,081.0
ERCOT, PUCT Regulated Peers				
CenterPoint*	IOU	273,567	60,076,200	--
Oncor	IOU	--	130,007,690	600,000*
AEP	IOU	164,115	31,400,000	--
TNMP	IOU	--	--	--
Non-ERCOT Regulated, Non-PUCT Regulated				
Lubbock Power & Light	Muni	14,596	2,634,686	--
Non-ERCOT, PUCT Regulated				
El Paso Electric	Muni	36,195	6,352,156	--
Non-Texas Peers				
Gulf Power Co (FL)	IOU	57,001	10,808,617	2,434.0
Indianapolis Power & Light Co (IN)	IOU	49,386	13,216,391	2,505.0
Interstate Power and Light Co (IA)	IOU	84,944	14,393,847	2,968.1
JEA (FL)	Muni	55,959	11,825,192	2,682.0
Kansas Gas & Electric Co (KS)	IOU	37,030	9,683,824	2,321.0
Louisville Gas & Electric Co (KY)	IOU	48,507	11,526,591	2,608.0
City of Memphis (TN)	Muni	43,364	13,308,180	3,086.0
Entergy Mississippi Inc (MI)	IOU	69,571	13,047,701	2,953.0
Nashville Electric Service (TN)	Muni	42,743	11,598,865	2,448.9
Wisconsin Power & Light Co (WI)	IOU	59,715	10,795,717	2,476.0
Westar Energy Inc (KS)	IOU	49,073	9,609,360	2,653.0
Tucson Electric Power Co (AZ)	IOU	40,461	8,925,932	2,406.0

*"—" indicates no information available; * indicates approximate number.*
Source: EIA Operational Data 2017; Utility websites[9]

As shown above, the Texas peers range in terms of customer count, sales, and peak demand. However, these peers have similar regulatory structures to Austin Energy, since they are located in Texas.

[9] *CenterPoint Energy Fast Facts 2016,* https://www.centerpointenergy.com/en-us/corporate/about-us/company-overview/fast-facts; *AEP Texas Facts 2017,* https://www.aeptexas.com/info/facts/Facts.aspx; *TNMP, About Us,* http://www.tnmp.com/about/; *Oncor Electric Delivery Earning Report, 2018,* https://www.oncor.com/EarningReport/2018%20ERM.pdf,

Specifically, these utilities are either overseen by a local regulatory body (e.g. City Council, Board of Directors) or the Public Utilities Commission of Texas (PUCT). Similarly, Austin Energy is regulated by a local regulatory body within City limits and the PUCT outside of City limits (e.g. customers in unincorporated areas of the Austin). Therefore, Austin Energy considers both local and PUCT precedent in some cases. In comparison, the non-Texas peers have similar customer counts, sales, and peak demand, as directed by the criteria outlined above.

4.2 Non-Residential Rate Structure Benchmarking Research

After defining the peer panel, Navigant researched each of the peers' rates for larger commercial and industrial customers. This research focuses on common rate structure components, including energy charges, demand charges, additional charges and adjustments, and rate categorization. Table 17 below outlines the structural components used in the comparison.

Table 17. Peer Comparison Rate Structure Components

Charge Category	Parameter	Definition
Fixed Fees	**Customer Charges**	Recurring charge issued each billing period to cover certain service costs.
	Minimum Bill	Fixed charge issued if a customer's consumption falls below a minimum threshold.
Energy Charges	**Time of Use (TOU) Rates**	Consumption (energy) charge based on the time of usage per day (kWh). If the energy is not in inclining block tiers or TOU, it is offered as a flat rate.
	Inclining or Declining Block Tiers	Consumption (energy) charge structure with changing prices based on defined amounts of usage per billing period (kWh). If the energy is not in block tiers or TOU, it is offered as a flat rate. Navigant noted inclining tiers with "I" and declining tiers with "D."
Demand Charges	**Demand Bound**	The minimum demand a customer must have to qualify for the rate class.
	Demand Charges	Demand charges based on the highest amount of usage per billing period; only applied to C&I rates (kW).
Other Charges	**Pass-Throughs**	Rate mechanisms adjusted according to utility performance, costs, or regulations.
Rate Categories	**Seasonal Rates**	Whether or not rates change based on the time of year.
	Rate Zones	Whether or not rates change based on geographic location.

Source: Navigant

This assessment collected information about each of the utilities in the peer panel for the above parameters, leveraging rate schedules, rate cases, cost of service studies, and other publicly-available material. Section 4.3 below shows the findings of the research.

4.3 Non-Residential Rate Structure Benchmarking Analysis

When comparing the peer rate structures, several trends emerge in each charge category, especially for fixed fees, energy charges, and demand charges. Notably, Austin Energy's non-residential rate structure aligns with peers in most places.

Table 18 below outlines the rate structures for utilities in Texas, including ERCOT and non-ERCOT regulated peers and Table 19 below outlines the rates structures for non-Texas utilities. The key for the tables is as follows: Y means yes, the component is the default; N means no, the component is not the default; and O means optional or that the utility allows customers to choose the component as an option.

Table 18. Non-Residential Rate Structure Texas Peer Comparison

		Fixed Fee		*Energy Charge*		*Demand Charge*			*Other*	*Rate Category*	
	Utility*	**Customer Charge**	**Minimum Bill**	**Time of Use Rates**	**Block Tiers****	**Peak Demand Charge**	**Demand Bound Med C&I**	**Demand Bound Large C&I**	**Pass-Throughs**	**Rate Zones**	**Seasonal Rates**
	Austin Energy	**Y**	**N**	**N**	**N**	**Y**	**50 kW**	**300 kW**	**Y**	**N**	**N**
ERCOT	Bluebonnet Coop.	Y	N	N	N	Y	50 kW	250 kW	Y	N	N
ERCOT	Pedernales Coop.	Y	N	O	N	Y	75 kW	NA	Y	N	N
ERCOT	CPS Energy	Y	Y	N	Y- D	Y	1000 kW	NA	Y	N	Y
ERCOT	CenterPoint	Y	N	N	N	Y	10 kW	NA	N	N	N
ERCOT	Oncor	Y	N	N	N	Y	10 kW	NA	N	N	N
ERCOT	AEP	Y	N	N	N	Y	10 kW	NA	N	N	N
ERCOT	TNMP	Y	N	N	N	Y	5 kW	NA	N	N	N
Non-ERCOT	Lubbock P&L	Y	N	N	N	Y	10 kW	NA	Y	N	Y
Non-ERCOT	El Paso Electric	Y	Y	O	N	Y	15 kW	600 kW	N	N	Y
	Utilities w/ Component (Percent of Total)***	**100%**	**20%**	**0%**	**10%**	**100%**	**NA**	**NA**	**50%**	**0%**	**30%**

*P&L stands for Power and Light.
**As stated above, “D” stands for declining block tiers and “I” stands for inclining block tiers.
***O stands for optional. Navigant counted optional components as “no,” because they are not the default rate. Given that the demand cutoffs represent a range and are not binary, Navigant did not quantify the utilities with the component.

Table 19. Non-Residential Rate Structure Non-Texas Peer Comparison

	Fixed Fee		*Energy Charge*		*Demand Charge*			*Other*	*Rate Category*	
Utility*	**Customer Charge**	**Minimum Bill**	**Time of Use Rates**	**Block Tiers****	**Peak Demand Charge**	**Demand Bound Med C&I**	**Demand Bound Large C&I**	**Pass-Throughs**	**Rate Zones**	**Seasonal Rates**
Austin Energy	**Y**	**N**	**N**	**N**	**Y**	**50 kW**	**300 kW**	**Y**	**N**	**N**
Gulf Power Co	Y	Y	O	N	Y	499 kW	NA	Y	N	N
Indianapolis P&L	Y	Y	N	N	Y	50 kW	500 kW	N	N	N
Interstate P&L	N	N	O	N	Y	13 kW	NA	Y	N	Y
JEA	Y	N	O	N	O	75 kW	1000 kW	N	N	N
Kansas G&E	Y	Y	N	Y – D	Y	25 kW	Any	Y	Y	Y
Louisville G&E	Y	Y	O	N	Y	50 kW	250 kW	Y	N	Y
City of Memphis	Y	Y	Y****	Y – D	Y	50 kW	1000 kW	Y	N	Y
Entergy Mississippi	N	Y	N	Y – D	Y	200 kW	1000 kW	Y	N	N
Nashville Electric	Y	Y	N	N	Y	50 kW	1000 kW	Y	N	Y
Wisconsin P&L	Y	Y	Y	N	Y	75 kW	NA	N	N	Y
Westar Energy	Y	Y	N	N	Y	200 kW	1000 kW	Y	Y	Y
Tucson Electric	Y	N	O	N	Y	300 kW	5000 kW	Y	N	Y
Utilities w/ Component (Percent of Total)***	**85%**	**69%**	**15%**	**23%**	**85%**	**NA**	**NA**	**77%**	**15%**	**62%**

*P&L stands for Power and Light and G&E stands for Gas and Electric.
***As stated above, “D” stands for declining block tiers and “I” stands for inclining block tiers.
***O stands for optional. Navigant counted optional components as “no,” because they are not the default rate. Given that the demand cutoffs represent a range and are not binary, Navigant did not quantify the utilities with the component.
****Interstate P&L and Tucson Electric use energy usage in kWh as a cutoff rather than demand in kW. Navigant converted the kWh by assuming 1 kWh equals 1,500 kW.

Based on the tables above, Austin Energy's rates align more closely with its Texas peers compared to its non-Texas peers. The list below provides key takeaways and a brief discussion of component drivers by rate component category.

- **Fixed Fees:** In looking at fixed fees, almost all peers employ customer charges. The ubiquity of this trend reflects industry-wide trends, as utilities increasingly identify methods to cover the fixed fees of providing energy as usage declines from increased distributed energy resource adoption.[10] In terms of minimum bills, most peers outside of Texas (69%) require customers to pay a minimum bill, while the opposite is true of peers in Texas; only CPS Energy and El Paso Electric require minimum bills within Texas. Austin Energy's rate structure aligns with most of its Texas peers and has customer charges but no minimum bills.

- **Energy Charges:** When reviewing energy charge structures, most (90% of Texas, 62% outside of Texas) peers across the panels use flat rate charges for energy as the default for these rate classes. Of those that use block tiers, all peers (100% of Texas, 100% outside of Texas) employ declining block tiers. Utilities often use declining block structures to offer discounts to large energy users to recover fixed costs with higher upfront prices and/or promote the adoption of certain measures, such as electric space heaters.[11] Two peers inside of Texas (20%) and half of peers outside of Texas (50%) offer default or optional TOU rates. This may signal a broader trend of utilities moving towards TOU rates for this rate class outside of the state.

- **Demand Charges**: In examining demand charges, most peers (100% of Texas, 85% outside of Texas) employ demand charges for their large commercial customers, like Austin Energy. This contrasts with rate structures for small commercial customers, which generally do not include demand charges. Most utilities in Texas (60%) have a demand bound of 10 kW or slightly higher or lower (e.g. 5, 15 kW) for their S2 equivalent rates. Additionally, most peers (70%) in Texas do not have an equivalent S3 rate; instead, the S2 and S3 customers are grouped into one rate class. In contrast, most peers (69%) outside of Texas have S2 and S3 equivalent rates and have higher demand bounds for both these rate classes. These bounds range from 50 kW to 200 kW for S2 equivalent rates and 250 kW to 1,000 kW for S3 equivalent rates across both peer panels. The range of demand bounds for both S2 and S3 equivalent rates indicates that these bounds may be specific to the utilities' unique commercial and industrial composition.

- **Pass-Throughs:** Half of peers (50%) in Texas and most peers (77%) outside of Texas employ pass-through accounts or adjustment factors. This may signal a broader trend of utilities needing to identify methods of recovering variable costs, such as the cost of procuring energy, without over-collecting from customers.

- **Rate Category:** No peers in Texas and few peers outside of Texas (15%) have rate zones. This aligns with the geographic distribution and regulatory differences of the peer utilities. Austin Energy distinguishes customers inside the City and outside the City for S2 and S3 customers, similar to other municipal utilities that serve multiple jurisdictions. In terms of seasonal rates, less than half of peers in the Texas panel (30%) and most of the peers in the non-Texas panel, use seasonal rates. Utilities generally employ these rates if the rate classes have significant seasonal variation, which affects the cost of service throughout the year.

[10] Based on Austin Energy interviews and Navigant expertise.

[11] Kevin Spears, Electricity Regulation and Rate Structures, December 4, 2012, https://irps.illinoisstate.edu/downloads/research/documents/SpearsECO300Paper121912.pdf.

5. NON-RESIDENTIAL RATE ASSESSMENT

Building off the above analyses, Navigant assessed various potential high-level changes to demand charges that would be driven by customer seasonality, weather sensitivity, load factor, and peak load timing for non-residential customers. Below, Navigant presents the logic behind each analysis, the methods it employed to conduct its high-level assessment, and the potential impacts resulting from changes to demand charges.

In conducting its analysis, Navigant assumed no changes in customer usage patterns associated with a potential increase in demand rates. Further, Navigant restricted its analysis to the non-residential rate class customers' load profiles and did not consider other customer cost allocation elements or cost of service needs associated with the level of demand charges.

5.1 Approach for Non-Residential Rate Assessment

To determine its approach to assessing Austin Energy's non-residential rates, Navigant drew from both the internal stakeholder input (Section 2.1) and the peer utility benchmarking analysis (Section 4) described above.

Navigant specifically looked at the following customer load usage characteristics because of their relative importance when it comes to demand charges and related bill impacts:

- **Load Factor**
- **Peak Demand Timing**
- **Weather Sensitivity**

Below in Table 20, Navigant summarizes its rationale for assessing these customer demand factors in relation to changes in demand charges.

Table 20. Summary Rationale for Key Factors Included in Rate Assessment

Customer Load Usage Characteristic	Rationale for Inclusion
Load Factor	• Customers' load factor trends provide some insight into how sensitive customers would be to potential changes in demand charges. • Customers with lower load factors will likely see higher electric costs if more of their bill is determined by demand charges. • Customers with highly variable load factors will also see highly variable electric bills month-to-month, even if their consumption remains roughly the same.
Peak Demand Timing	• Customers' annual peak demand behaviors could inform potential changes to demand charge structures (i.e. the application and timing of when demand charges are incurred). • Austin Energy could design changes in demand charges to incentivize customer peaking during months when the overall system peak is low as compared to the rest of the year.

Customer Load Usage Characteristic	Rationale for Inclusion
Weather Sensitivity	• Weather patterns have the potential to drive customer load behaviors, including month-to-month peak usage, which drives the system cost of service. • Customers who are highly sensitive to changes in weather will experience higher variability in electric bills if their overall bill is mainly driven by demand charges vs. energy charges.

The remaining portions of this section outline the methodology Navigant used to conduct its assessment of non-residential rates and describe the findings of these analyses.

5.2 Load Factor Sensitivity Analysis

To understand non-residential customers' sensitivity to changes in demand charges based on load factor behaviors, Navigant calculated the average monthly load factor for non-residential customers in the S2, S3, SPL, P1, and P2 rate classes between the years 2012 and 2018. Customers within each rate class were then grouped into bins based on their average monthly load factor in order to understand the overall distribution of load factors among each rate class.

Within the S2 customer group, load factors tended to center in the 20-50% range, with most S2 customers having a load factor between 30-40% (~23% of S2 customers). The distribution of load factors is skewed right with S2 customers trending towards lower load factor values, indicating high variability in energy usage when considering peak demand values vs. overall usage.

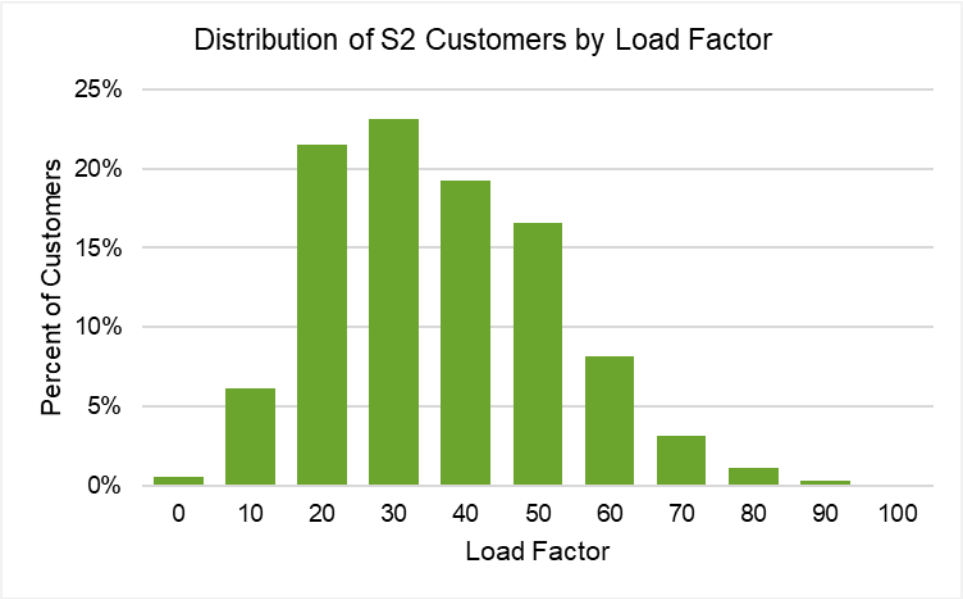
S3 customer data indicated higher load factor values than the S2 group, with S3 customers' load factors centered around the 50-80% range. Most S3 customers had a load factor between 50-59% (~23% of S3 customers), with 60-69% and 70-79% being the second and third most common load factor among S3 customers. While these higher load factor values suggest less variable peak demand behaviors as compared to S2 customers, S3 customers still display fairly high peaks when compared to their base usage.

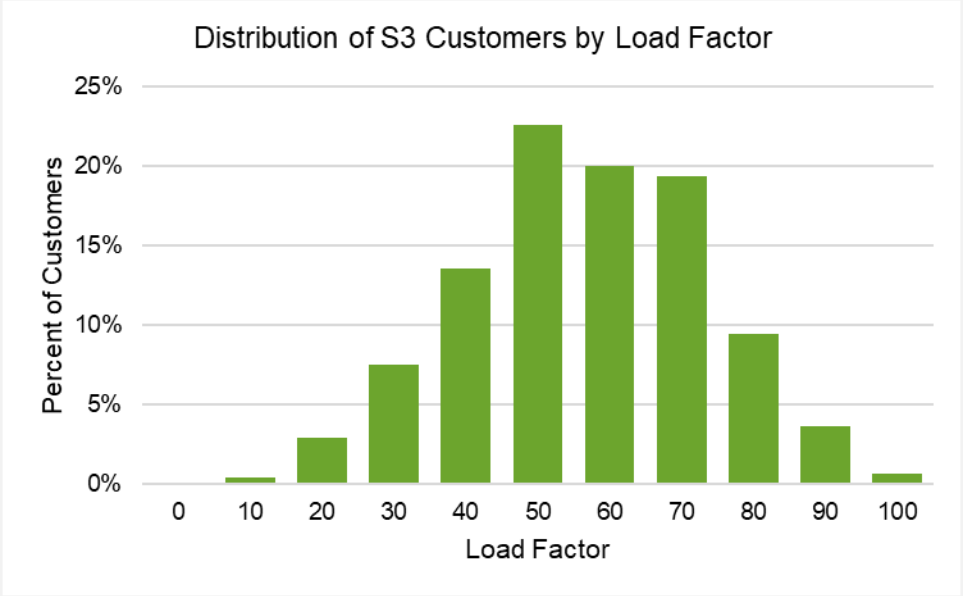
Finally, SPL customers display the lowest load factors among all groups, with most SPL customers having load factors between 10-19% (about 59% of all SPL customers). More than 95% of all SPL customers fall within the 0-29% range, meaning their usage behavior is primarily driven by large peaks.

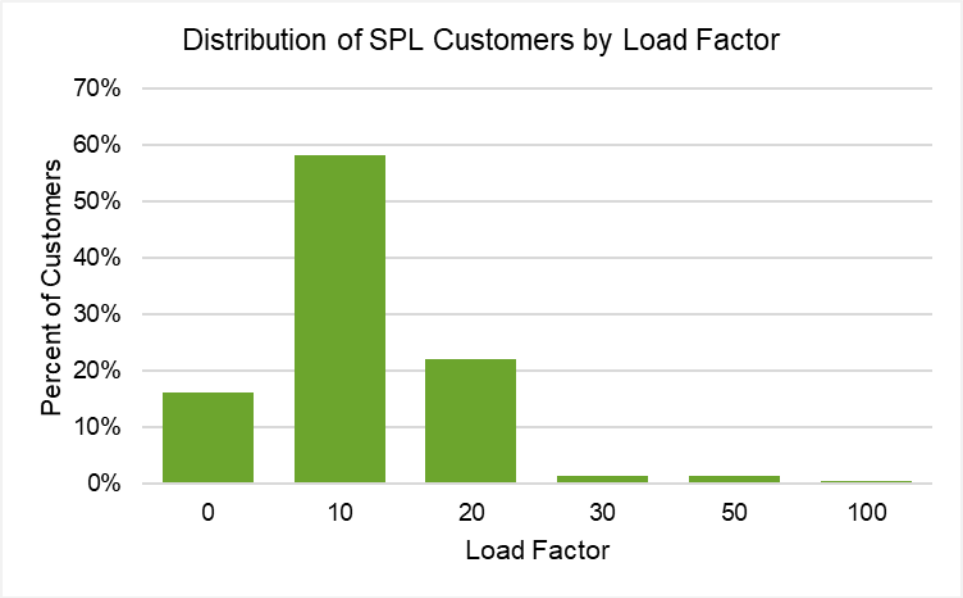
S2, S3, and SPL Load Factor Sensitivity Assessment

Due to the large proportion of S2, S3, and SPL customers exhibiting low load factor values (and therefore, overall peak demands that significantly depart from their base usage), these customers are more sensitive to potential changes in rates that would make energy costs more driven by demand charges vs. energy charges. Figure 18 below shows the distribution of S2, S3, and SPL customers by load factor.

Figure 18. Distribution of S2, S3, and SPL Customers by Load Factor





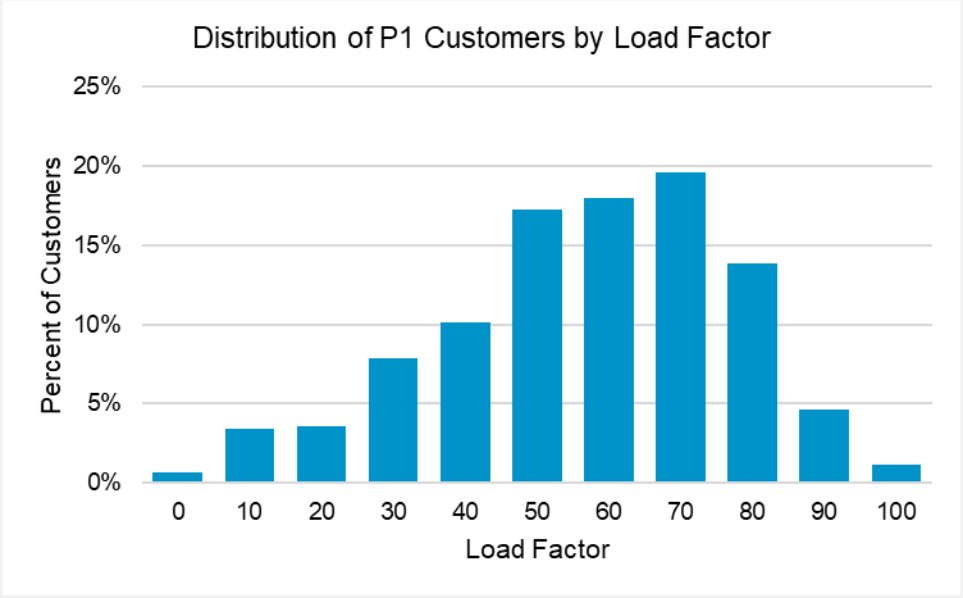


As compared to the S2, S3, and SPL customer classes, P1 and P2 customers exhibit much higher load factor values. Among P1 customers, the distribution of P1 load factors is skewed left, with most customers falling within the 50-89% range (about 65% of P1 customers). The 70-79% range is the most common load factor for this group (accounts for about 20% of all customers). For the P2 customer class, the distribution of P2 load factors is also skewed left, with most customers falling within the 80-99% range (about 60% of P2 customers). The 80-89% range is the most common load factor for this group (accounts for about 31% of all customers).

P1 and P2 Load Factor Sensitivity Assessment

These findings suggest that P1 and P2 customers' energy usage is much more stable as compared to the S2, S3, and SPL classes, making them less sensitive to any potential bill impacts resulting from increased demand charges. Figure 19 below shows the distribution of P1 and P2 customers by load factor.

Figure 19. Distribution of P1 and P2 Customers by Load Factor



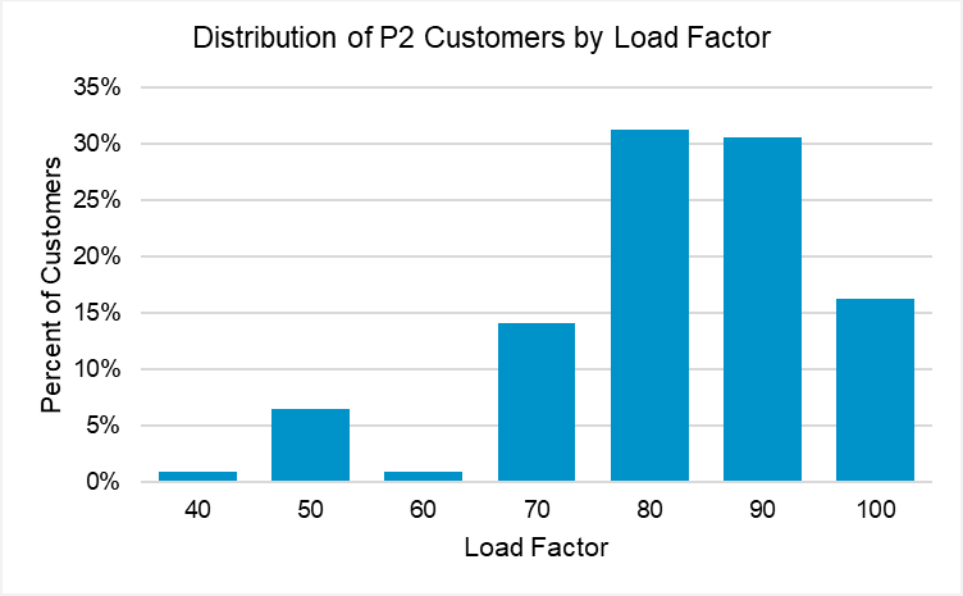


Table 21 below summarizes the key findings of the load factor sensitivity analysis and shows that S2 and SPL have high bill impact sensitivities, while S3 has moderate sensitivity, and P1 and P2 both have low levels of sensitivity.

Table 21. Load Factor Sensitivity Analysis Summary

Customer Class	Load Factor Findings	Bill Impact Sensitivity
S2	• Load factors centered in the 20-50% range, with the most common load factor between 30-40% (~23% of S2 customers). • Overall, trends towards lower load factor values, indicating high variability in energy usage when considering peak demand vs. overall usage.	• **High:** Low load factor values indicate high sensitivity to rates driven primarily by demand charges vs. energy changes.
S3	• Load factors centered in the 50-80% range, with the most common load factor between 50-59% (~23% of S3 customers). • Overall higher load factor values than S2 and SPL, but S3 still displays fairly high peaks compared to base usage.	• **Moderate:** Less sensitive to rates driven primarily by demand charges than S2 and SPL, but more sensitive than P1 and P2.
SPL	• Lowest load factors among all groups, with most customers in the 10-19% range (~59% of SPL customers). • Usage behavior primarily driven by large peaks.	• **High:** Low load factor values indicate high sensitivity to rates driven primarily by demand charges vs. energy changes.
P1	• Load factors mainly in 50-89% range (~65% of P1 customers), with the most common load factor between 70-79% (~20% of P1 customers).	• **Low:** High load factor values indicate less sensitivity to rates driven by demand charges vs. energy charges.
P2	• Load factors mainly in the 80-99% range (~60% of P2 customers), with the most common load factor between 80-89% (31% of P2 customers).	• **Low:** High load factor values indicate less sensitivity to rates driven by demand charges vs. energy charges.

5.3 Peak Demand Timing Sensitivity Analysis

Navigant conducted an analysis to understand the timing of non-residential customers' annual peak demand and its relation to Austin Energy's overall system peak timing. Navigant calculated the number of customers reaching their annual peak demand by month for the years 2012 to 2018 and averaged these values to determine the percentage of non-residential customers peaking by month in comparison to Austin Energy's system peak. Overall, the analysis indicates that across all of the customer classes, there are portions of customers whose individual annual peak usage period does not coincide with Austin Energy's system peak period, which for these rates is over the June through September period. Following the analysis, this section concludes with a discussion of two typical approaches utilities use to determine how non-residential customers peaking outside of the system peak should incur demand changes – and if those charges should be equivalent to those charges faced by customers whose peak is coincident with the system's peak.

Looking at the distribution of which month customers reach their annual peak demand, there are some clear differences between the S2, S3, and SPL customer classes. These distributions are depicted in Figure 20 below.

For the S2 customer group, there is a bimodal distribution of customer peak demand timing, with August being the most common month for S2 customers to reach their annual peak demand (about 15%) and January being the second most common (12.5%). Most S2 customers reach their annual peak demand in either the summer (~43%) or winter (~26%) months of November through January, indicating a high level of seasonal and/or temperature dependence within this customer class. S2 customers peaking in off-season months (for example, S2 customers peaking in April, May, and November) likely have a flat load.

For the S3 class, the most common months for customer annual peaking are the summer months (June through September account for roughly 64% of customer peaks), with most customers peaking in August (about 24%). There is a secondary group of customers peaking in the winter months (December through February account for just over 20% of customer peaks), but the occurrence of winter peaking among the S3 class is much less pronounced when compared to the S2 class.

S2 and S3 Peak Demand Timing Sensitivity Assessment

Both the S2 and S3 classes would be exposed to potential bill impacts if demand charges were increased to further drive down customer peak demand during system on-peak months, given a large number of customers reaching their annual peak in the summer months.

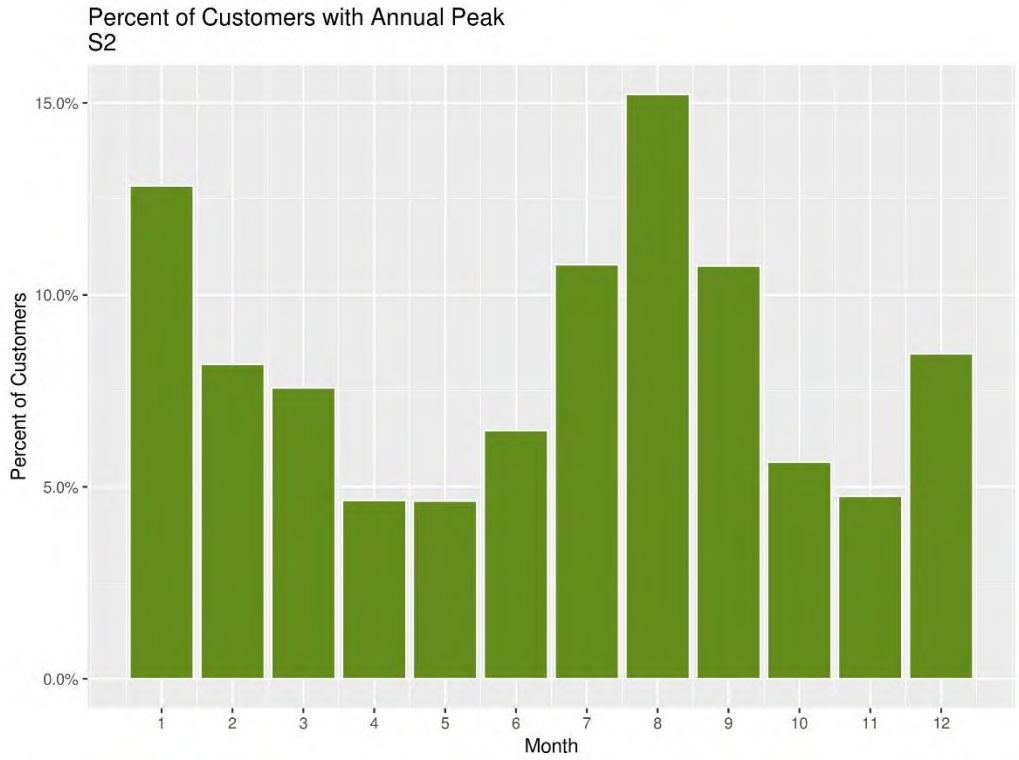
Finally, SPL class customers exhibit very different behaviors in terms of the timing of customer peak demand. In contrast to the S2 and S3 groups, there is no clear winter or summer dependence in customer peak demand timing for the SPL class. Most customer annual peaks occur in the late winter and early spring months, with February through April accounting for over 45% of customer peaks. March is the most common month for the occurrence of annual customer peak demand, with over 20% of customers peaking in this month. SPL peak demand timing is likely more behavior-dependent as opposed to the winter and summer seasonal dependence of the S2 and S3 customer classes, as the specific use of this customer class (sports lighting) is driven by an increase in athletic field use requiring lighting. One likely explanation for the frequency of late winter and early spring peaking among these customers is that days usually get darker earlier during these months and temperatures are more moderate, which will drive increased use of athletic fields and a consequent increased need for field lighting.

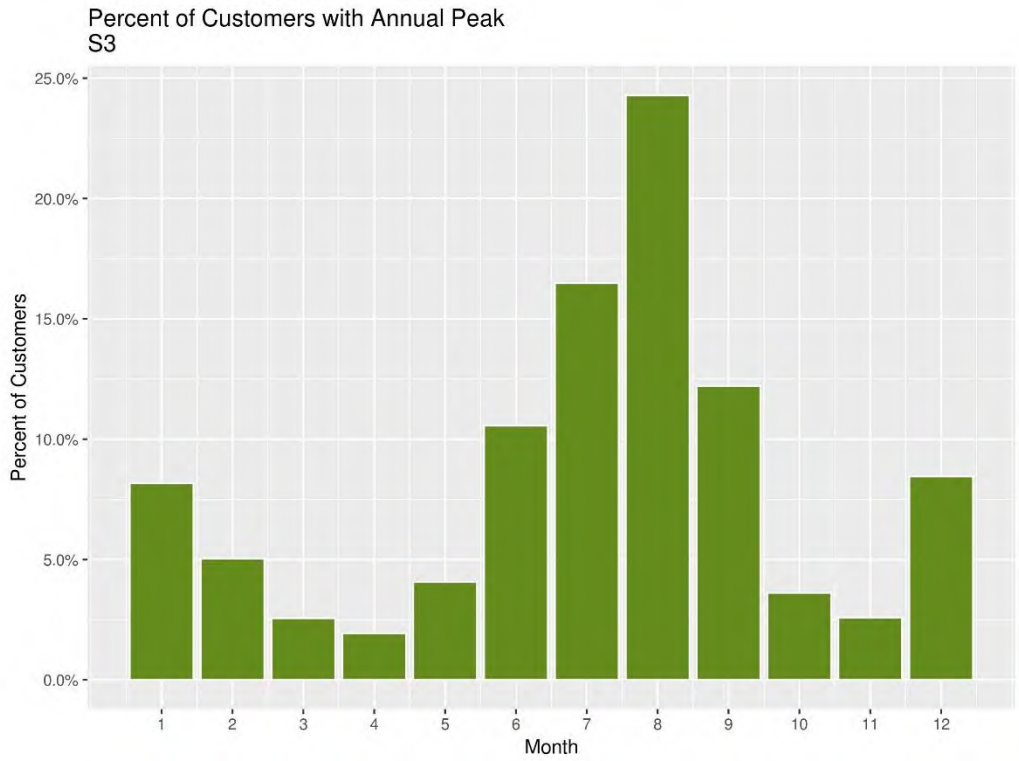
SPL Peak Timing Demand Sensitivity Assessment

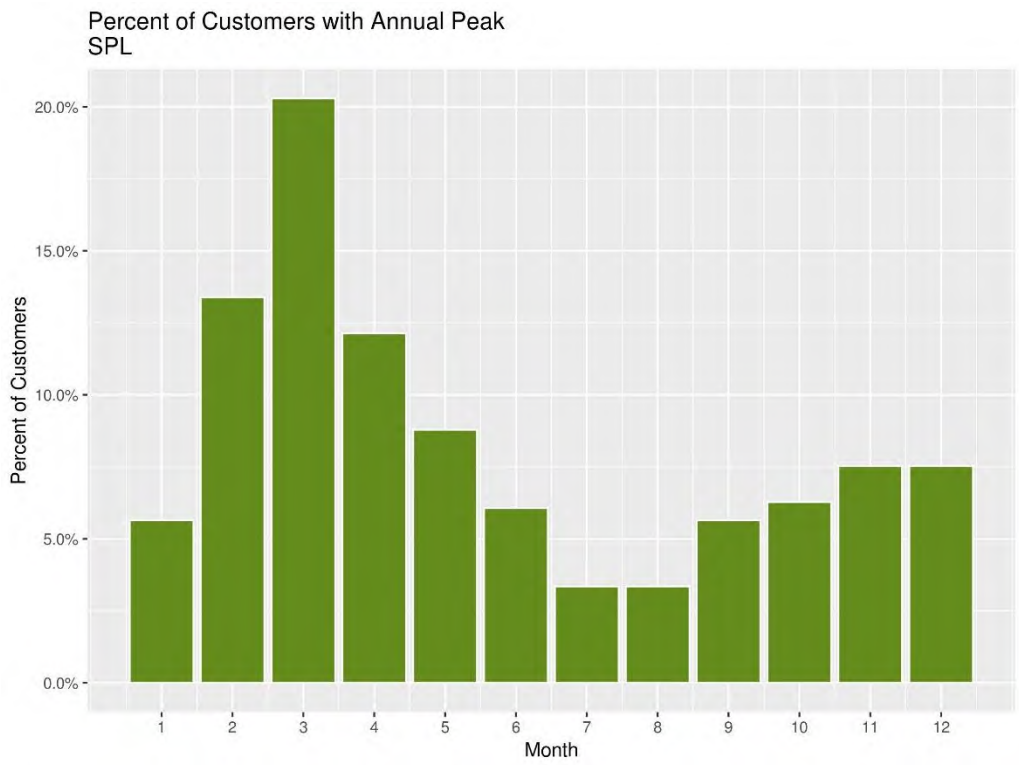
Because the majority of SPL customers are peaking during off-peak months for the system overall, SPL customers would be less sensitive to changes in demand charges designed to drive customer peak demand down during on-peak months for the system overall (which tends to occur in summer months).

Figure 20 below shows the distribution of S2, S3, and SPL customers by peak demand timing. This figure, along with Figure 21, shows what percentage of customers in a given rate class have their annual peak in a given month. So, as depicted in Figure 20, roughly 12.5% of S2 customers had their annual peak usage occur in January, and approximately 15% of S2 customers had their annual peak usage occur in August.

Figure 20. Distribution of S2, S3, and SPL Customers by Annual Peak Demand Timing, by Month







For the P1 and P2 customer groups, annual customer peaks tend to occur in the summer months. Among P1 customers, the most common month for customer peaking is August (~23% of customers), with July being the second most common month (~15%). For P2 customers, August is also the most common month for customer peaking (~27% of customers), with June being the second most common month (~15%). There are a fair number of customers who peak in the winter months for both the P1 (~25%) and P2 (~15%) classes, but these classes are largely summer peaking. Figure 21 below shows the distribution of P1 and P2 customers by peak demand timing. This figure shows what percentage of customers in a given rate class have their annual peak in a given month. So, as illustrated in Figure 21, roughly 8% of P1 customers had their annual peak usage occur in January, and approximately 22.5% of P1 customers had their annual peak usage occur in August.

P1 and P2 Peak Demand Timing Sensitivity Assessment

Because of this, P1 and P2 customers would be more sensitive to changes in demand charges designed to drive customer peak demand down during on-peak months for the system overall (which tends to occur in summer months).

Figure 21. Distribution of P1 and P2 Customers by Peak Demand Timing, by Month

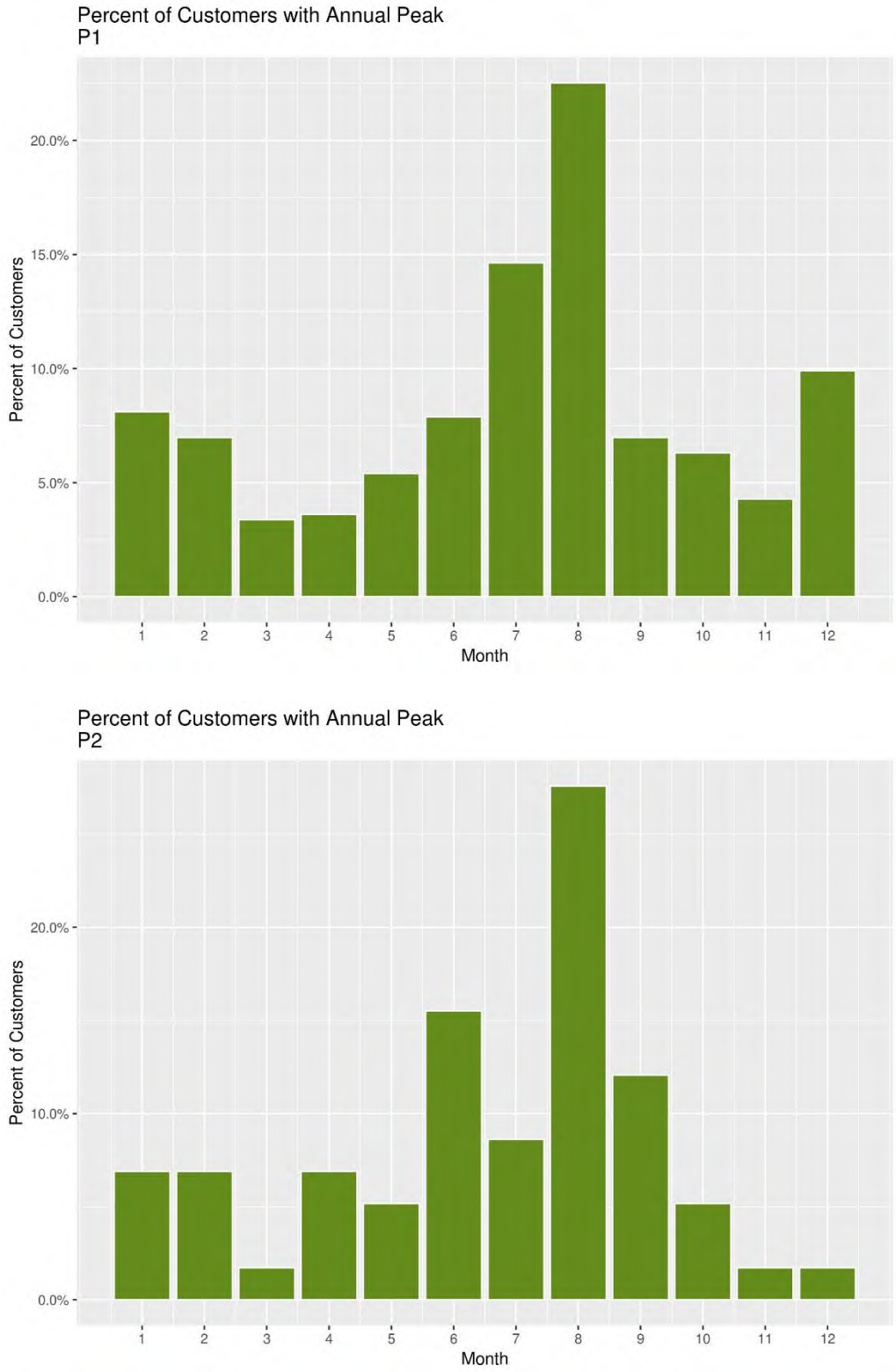


Table 22 below captures the key findings of the peak demand timing sensitivity analysis and shows that S2 and S3 both have high bill impact sensitivities, while SPL has low sensitivity, and P1 and P2 both have moderate levels of sensitivity.

As Table 22 indicates, across each of the customer classes, there are portions of customers whose annual peak usage is not coincident with Austin Energy's four summer peak months of June, July, August and September. For instance, for the S2 class, roughly 57% of customer have their annual peak usage occur during non-summer months. Likewise, for the S3 class, about 36% of customers have their annual peak during the non-summer period.

In the face of these types of peak/non-peak usage patterns, utilities must determine if customers peaking outside the system peak (i.e., during the non-summer peak months) should incur demand charges equivalent to customers at system peak demand. One classic approach involves developing a class average demand charge, which applies the same demand charge to all customers, regardless of whether or not their own annual peak usage occurs during the system peak period, which is the method Austin Energy currently utilizes. Under this arrangement, customers peaking during the system peak months of June through September would face the same costs as those whose peaks occur outside of the summer months. An alternate approach involves developing time-varied demand charges, which are designed to incent customers to modify their loads in order to minimize overall system fixed costs over time. Under this approach, customer cost recovery is aligned with the timing of their unique demand usage.

Neither method is necessarily superior to the other, as other considerations should be evaluated in revising demand charges including adequacy of existing conservation signals in rates and the nature of system peak costs. The choice between these two high-level approaches is typically informed by the unique stakeholder and policy objectives specific to each individual utility and its customers as well as the utility's cost of service studies, cost allocation methods and other system costs data and processes.

Table 22. Peak Demand Timing Sensitivity Analysis Summary

Customer Class	Peak Demand Timing Findings	Bill Impact Sensitivity
S2	• Most customers reach annual peak demand in summer (~43%) and winter (~26%) months of November through January, indicating relatively high seasonal dependence.	• **High:** Very sensitive to changes in demand charges designed to drive down on-peak demand (i.e., increasing the peak demand rate) given a large proportion of customers reaching their annual peak in summer months.
S3	• Most customers reach their annual peak in summer (~64%), with August being the most common month for annual peaks (~24%). Indicates high summer seasonal dependence.	• **High:** Most sensitive to changes in demand charges designed to drive down on-peak demand given a large proportion of customers reaching their annual peak in summer months.
SPL	• Most customer annual peaks occur in late winter and early spring, with February through April accounting for ~45% of peaks. Indicates behavior dependence vs. summer or winter seasonal dependence of S2 or S3.	• **Low:** SPL customers peak during off-peak months, making them less sensitive to demand charges designed to drive down on-peak demand.
P1	• Most peaks occur in summer months, with August being the most common month for annual peaks (~23%). Indicates high summer seasonal dependence.	• **Moderate:** Somewhat sensitive to changes in demand charges designed to drive down on-peak demand.

Customer Class	Peak Demand Timing Findings	Bill Impact Sensitivity
P2	• Most peaks occur in summer months, with August being the most common month for annual peaks (~27%). Indicates high summer seasonal dependence.	• **Moderate:** Somewhat sensitive to changes in demand charges designed to drive down on-peak demand.

5.4 Weather Sensitivity Analysis

Navigant's analysis of weather sensitivity involved the use of historical weather data and non-residential customer usage trends to determine the relationship between monthly consumption and cooling degree days (CDD) or heating degree days (HDD). Navigant developed a regression model to estimate customers' monthly consumption as a function of CDD or HDD[12] temperatures.[13] This model was then used to calculate the percentage of customers whose monthly consumption is sensitive to hot or cold temperatures (defined as customers in which 10% or more of their consumption is predicted by the occurrence of a CDD or HDD).

Navigant's weather sensitivity analysis reveals differences between each customer class's response to temperatures. For instance, both the S2 and S3 classes are highly sensitive to hot temperatures overall, as roughly 80% of S2 customers and 74% of S3 customers exhibit increased energy usage on CDDs. These customers also exhibit some sensitivity to cold temperatures, as 38% of S2 customers and 29% of S3 customers were sensitive to HDDs. Figure 22 below displays sensitivity to both CDDs and HDDs for S2, S3, and SPL customers.

S2 and S3 Weather Sensitivity Assessment

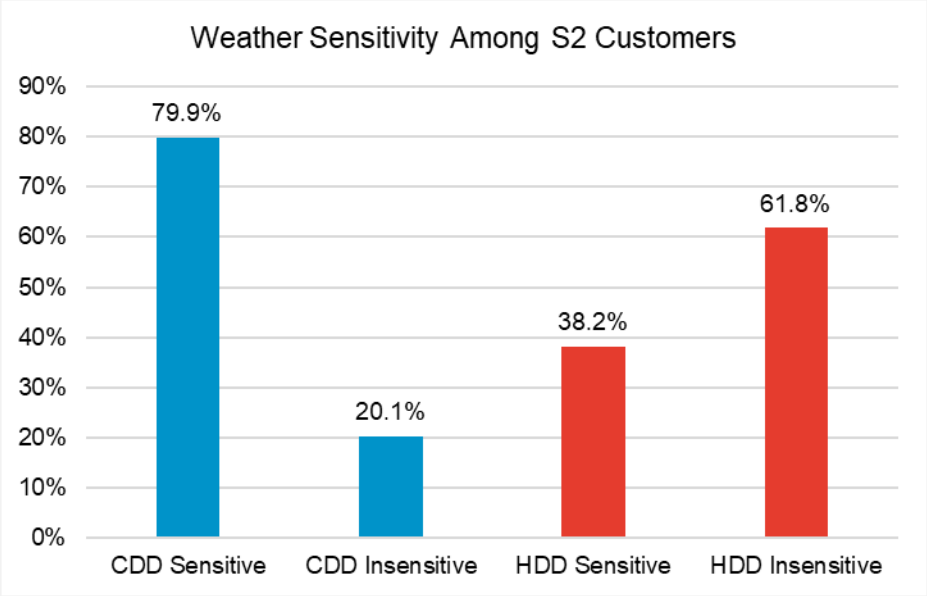
Because the S2 and S3 customers classes appear to be highly sensitive to changes in weather, they are more likely to experience higher variability in overall electricity costs if rates were structured so that demand charges drive costs versus energy charges.

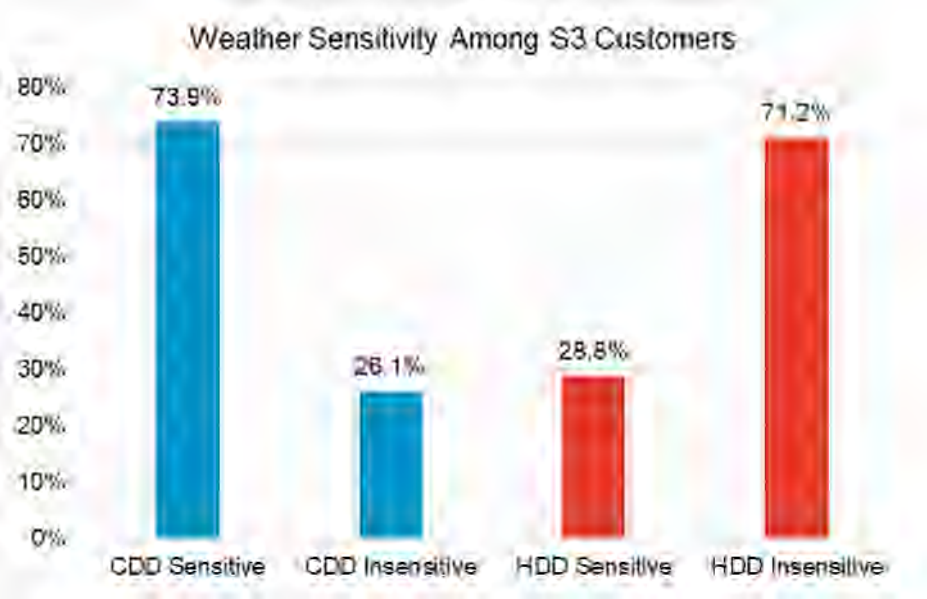
SPL Weather Sensitivity Assessment

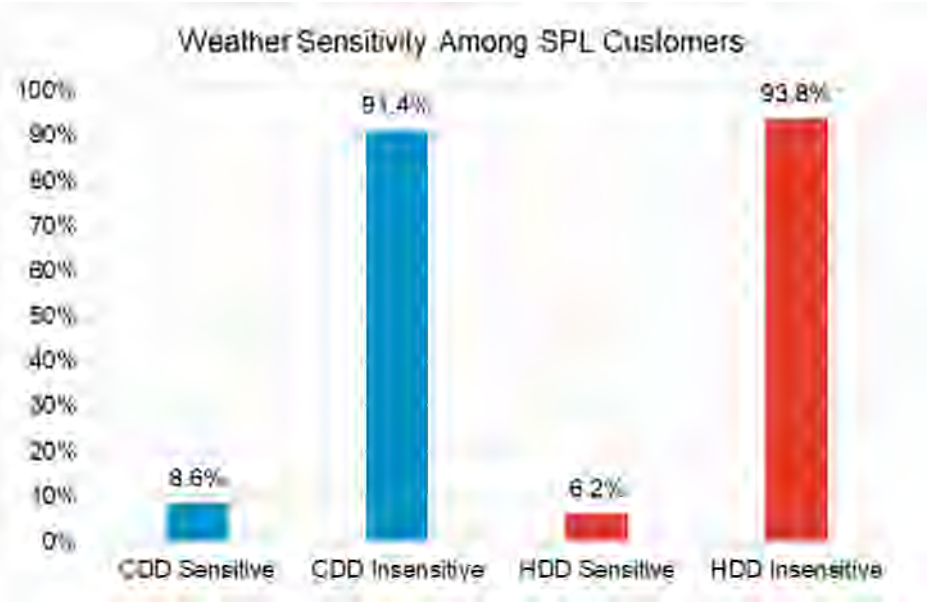
By contrast, the SPL class showed minimal sensitivity to temperatures, with only 9% of customers showing some sensitivity during CDDs and 6% showing sensitivity during HDDs. As mentioned before, the SPL class's lack of sensitivity to temperatures is to be expected, as usage is mainly driven by lighting demand and is not tied to heating or cooling needs. Given the low number of weather sensitivity customers in this class, the introduction of a demand charge would likely have a straightforward, peak demand-driven impact on bills, with relatively minor impacts to costs from weather for most SPL customers.

[12] Base 65 degrees for CDD and HDD.
[13] Customers who did not have 12 months of data any given 12-month period were not included in the analysis.

Figure 22. Weather Sensitivity Among S2, S3, and SPL Customers







Compared to S2 and S3 customers, P1 and P2 customers exhibit lower levels of temperature sensitivity overall for both cold and hot temperatures. Within the P1 group, about 71% of customers display sensitivity to hot temperatures (CDDs), and 18% of customers display sensitivity to cold temperatures (HDDs). The P2 class is even less temperature-sensitive, with only 65% of customers displaying sensitivity to hot temperatures (CDDs) and 18% of customers displaying sensitivity to cold temperatures (HDDs). While annual peaks for the P1 and P2 classes tend to occur in the summer months, low load factor values and average annual and monthly energy usage data suggest that month-to-month energy usage remains relatively consistent with average annual energy usage as compared to the high month-to-month variability of S2 and S3 customers, which aligns with the lower weather sensitivity findings of this analysis. Figure 23 below shows sensitivity to both CDDs and HDDs for P1 and P2 customers.

P1 and P2 Weather Sensitivity Assessment

Because the P1 and P2 customers classes' loads appear to be less sensitive to changes in weather, they are less likely to experience increased variability in overall electricity costs if rates were structured so that demand charges drive costs versus energy charges.

Figure 23. Weather Sensitivity Among P1 and P2 Customers

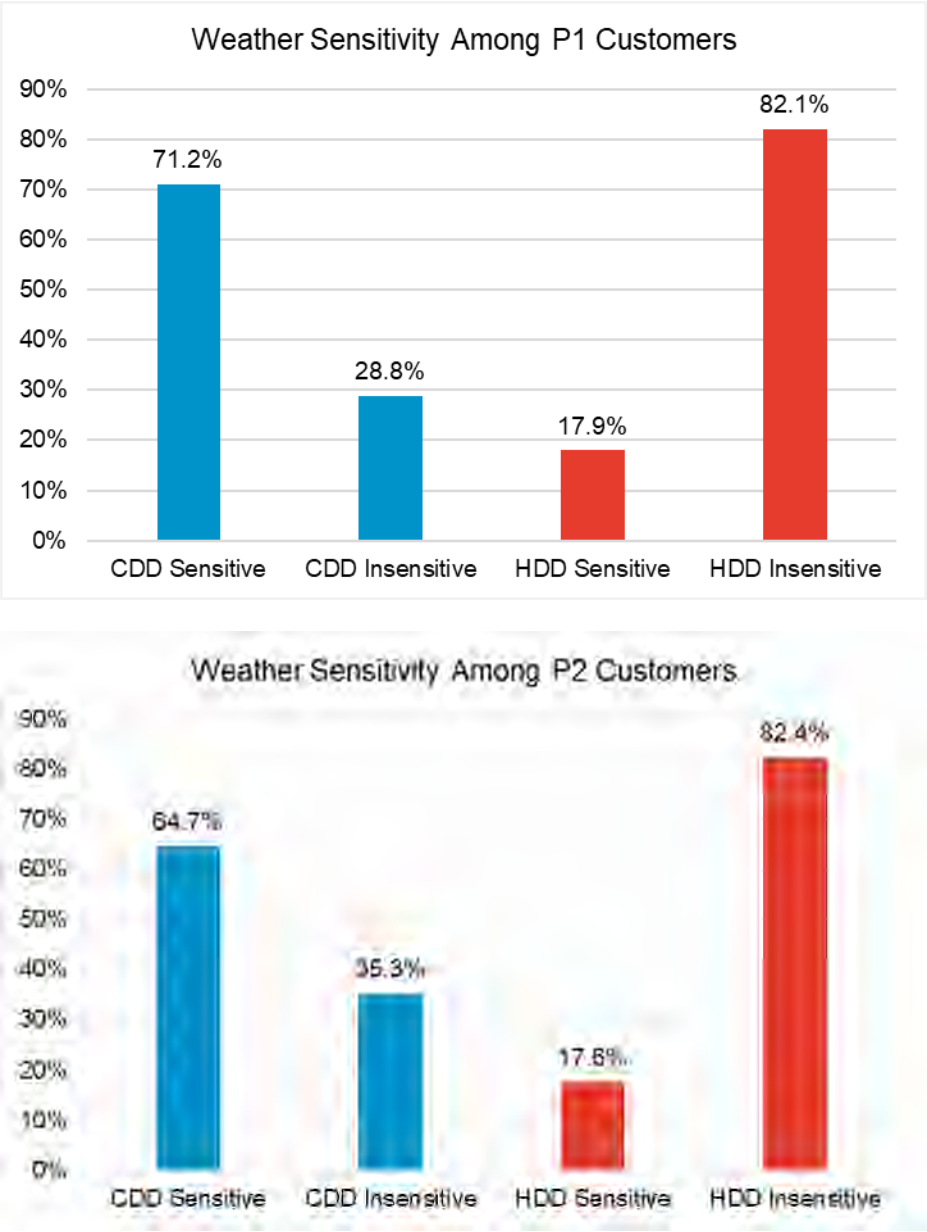


Table 23 below summarizes the key findings of the peak demand timing sensitivity analysis and illustrates that S2 and S3 both have high to moderate/high bill impact sensitivities, while SPL has low sensitivity, and P1 and P2 both have moderate levels of sensitivity.

Table 23. Weather Sensitivity Analysis Summary

Customer Class	Weather Sensitivity Findings	Bill Impact Sensitivity
S2	• Highly sensitive to hot temperatures, with 80% of customers exhibiting increased energy usage on CDD. Moderate sensitivity to cold temperatures, with 38% of customers exhibiting sensitivity to HDD.	• **High:** Most likely to experience higher variability in overall electricity costs if rates are driven by demand charges.
S3	• Highly sensitive to hot temperatures, with 74% of customers exhibiting increase usage on CDD. Moderate sensitivity to cold temperatures, with 29% of customers sensitive to HDD.	• **Moderate/High:** Very likely to experience higher variability in overall electricity costs if rates are driven by demand charges.
SPL	• Minimal sensitivity to temperatures, with only 9% of customers showing CDD sensitivity and 6% showing HDD sensitivity.	• **Low:** Weather-driven variability in electricity costs is expected to be low given low usage dependence on temperatures.
P1	• Sensitive to hot temperatures, with 71% displaying sensitivity to CDD. Low sensitivity to cold temperatures, with 18% of customers displaying sensitivity to HDD.	• **Moderate:** Less likely than S2 and S3 classes to experience increased variability in costs due to demand-driven rates.
P2	• Less sensitive to hot temperatures, with 65% displaying sensitivity to CDD. Low sensitivity to cold temperatures, with 18% of customers displaying sensitivity to HDD.	• **Moderate:** Less likely than S2 and S3 classes to experience increased variability in costs due to demand-driven rates.

6. CONCLUSIONS AND RECOMMENDATIONS

In this final section of the report, Navigant used the findings from the analysis to develop high-level conclusions and recommendations. These conclusions and recommendations focus on areas of interest based on historical changes and stakeholder input, including non-residential consumption and peak demand behaviors, the overall rate structure, trends in peak demand timing, load factor distribution, and weather sensitivity, and potential demand charge alternatives for Austin Energy to explore.

6.1 Non-Residential Rates Peer Benchmarking Results

From a rate design and pricing structures perspective, the utility benchmarking analysis conducted in Section 4 that compares Austin Energy's non-residential rates against those of 21 of its peers strongly indicates that the utility's rates are consistent with standard practices employed by comparable utilities.

Like the majority of its Texas and non-Texas peers, Austin Energy's non-residential rates include a fixed fee, a demand charge and pass-through costs. Similarly, like the majority of its peers, its energy rates are flat (i.e., not TOU or block rates) and do not include rate zones.

Thus, at the highest level, Austin Energy's non-residential rates are aligned closely with the rate design approach of its peers and, absent any policy or legal changes, do not currently warrant modification.

6.2 Potential Impact of Peak Demand Rate Changes for Non-Residential Customers

As detailed in Section 5, Navigant assessed the relationship between non-residential rate usage patterns related to (1) load factors, (2) peak demand timing, and (3) weather sensitivity and what potential bill impacts might result from modifications in peak demand rates through the lens of each of those three factors. Navigant specifically considered these customer load usage characteristics because of their importance when it comes to demand charges and related bill impacts.

The results of this analysis, summarized in Table 24 below, illustrate the overall impact trends that Austin Energy's non-residential customers would likely face if peak demand rates were increased. As shown below, the majority of the non-residential rate classes would likely experience increased bill impacts in the event of a peak demand rate increase.

Although P1 and P2 customers, with their relatively high load factors, mild weather sensitivities, and moderate system peak demand usage, would likely experience low to moderate impacts under a demand price increase, they represent a relatively small number of customers and a similarly low amount of total system energy and demand usage.

On the other hand, S2, S3, and SPL customers, which comprise the bulk of the non-residential rate customers as well as energy and demand usage, would be expected to incur meaningful bill impacts associated with a demand rate increase, assuming that customers do not alter their usage patterns. These results are driven by this group's low load factor, high system peak demand usage, and moderate level of weather-sensitive loads.

Table 24. Summary of Potential Impacts of Peak Demand Rate Changes for Non-Residential Customers

Customer Class	Load Factor Sensitivity	Peak Demand Sensitivity	Weather Sensitivity
S2	High	High	High
S3	Moderate	High	Moderate/High
SPL	High	Low	Low
P1	Low	Moderate	Moderate
P2	Low	Moderate	Moderate

Without a strong policy objective or other financial or economic need (i.e., updated cost of service study, cost allocation study, changes to total system requirements, etc.) associated with increasing peak demand rates for Austin Energy's non-residential customers, there does not appear to be any benefit to modifying the current demand rates, and as such, maintaining them at their present level is appropriate given the context of this study's findings.

6.3 Recommended Changes to Non-Residential Rates

Given the sum total of its analysis and findings, Navigant does not find evidence or justification that the non-residential rates studied here require structural modifications or changes to its current peak demand rate levels.

AUSTIN ENERGY

ELECTRIC TARIFF FY 2023

TABLE OF CONTENTS

Residential Service **3**

General Service **5**

Secondary Voltage (Demand less than 10 kW) 6

Secondary Voltage (Demand greater than or equal to 10 kW but less than 300 kW) 7

Secondary Voltage (Demand greater than or equal to 300 kW) 7

Large General Service **9**

Primary Voltage (Demand less than 3,000 kW) 10

Primary Voltage (Demand greater than or equal to 3,000 kW and less than 20,000 kW) 10

Primary Voltage (Demand greater than or equal to 20,000 kW) 11

High Load Factor Primary Voltage (Demand greater than or equal to 20,000 kW) 12

Transmission Service **15**

Transmission Voltage 16

High Load Factor Transmission Voltage (Demand greater than or equal to 20 MW) 16

Lighting **19**

Customer-Owned, Non-Metered Lighting 19

Customer-Owned, Metered Lighting 20

City of Austin - Owned Outdoor Lighting 20

Service Area Lighting 20

Power Supply Adjustment **21**

Community Benefit Charge **23**

Regulatory Charge **25**

Standby Capacity **26**

Rider Rate Schedules **27**

GreenChoice® Rider 28

Value-Of-Solar Rider 30

Community Solar Rider 31

Load Shifting Voltage Discount Rider 32

Electric Vehicle Public Charging **34**

Pilot Programs 35
Residential Service 35
Time-Of-Use Rate 36
EV360℠ Plug-In Electric Vehicle Charging Subscription 36
Commercial Service 38
Fleet and Public Electric Vehicle Charging 38
State of Texas Contract Service 40
Glossary of Terms 42

RESIDENTIAL SERVICE

Application:
Applies to all electric service for domestic purposes in each individual metered residence, apartment unit, mobile home, or other residential dwelling unit as classified by City Code or Ordinance whose point of delivery is at secondary voltage less than 12,470 volts nominal line to line located within Austin Energy's service territory. This rate schedule has an effective date of January 1, 2023.

The appropriate General Service schedule applies where a portion of the dwelling unit is used for a) conducting a business, or other non-domestic purposes, unless such use qualifies as a home occupation pursuant to City Code Chapter 25-2-900 or the dwelling unit is classified as a residential shop house under City Code or Ordinance, or b) for separately-metered uses at the same premises, including, but not limited to water wells, gates, barns, garages, boat docks, pools, and lighting.

Character of Service:
Service is provided under this rate schedule pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and allow reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this schedule are unaffected by the application of any rider.

For information on other applicable rates (i.e., Power Supply Adjustment, Community Benefit, and Regulatory Charge), please *see* corresponding schedules in this tariff (if applicable). For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Discounts:
Residential customers who receive, or who reside with a household member who receives, assistance from the Comprehensive Energy Assistance Program (CEAP), Travis County Hospital District Medical Assistance Program (MAP), Supplemental Security Income Program (SSI), Medicaid, Veterans Affairs Supportive Housing (VASH), the Supplemental Nutritional Assistance Program (SNAP), the Children's Health Insurance Program (CHIP), or the Telephone Lifeline Program are eligible for a discount under the Customer Assistance Program (CAP).

Initially, all eligible residential customers will be automatically enrolled in the discount program through a third-party matching process, with self-enrollment available directly through Austin Energy. For self-enrollment, the residential customer will provide documentation to show the household currently receives the approved assistance programs listed above or that demonstrates the household income is at or below 200 percent of the Federal Poverty Level (FPL) guidelines.

Eligible customers will be removed from the discount program in the following situations: 1) the customer's homesite improvement value, as most recently determined by the appropriate appraisal district, is equal to or greater than $250,000.00, and household income is greater than 200 percent of the FPL guidelines; or 2) the customer owns two or more properties within the Austin Energy service territory, and household income is greater than 200 percent of the FPL guidelines. In either situation, the eligible customer must provide sufficient information to enable Austin Energy to verify that the household income is at or below 200 percent of the FPL guidelines.

Customers enrolled in the discount program are exempt from the monthly Customer Charge and the CAP component of the Community Benefit Charge and shall receive a 10 percent bill reduction on kilowatt-hour-based charges. Customers enrolled in the discount may be eligible for bill payment assistance through arrearage management. Additionally, customers in the discount program, as well as other low income and disadvantaged residential customers, may be eligible for bill payment assistance through Plus 1 and for free weatherization assistance.

Rider Schedules:
Service under this rate schedule is eligible for application of GreenChoice® Rider, Community Solar Rider, and Non-Demand Value-Of-Solar Rider. Customers receiving service under the Community Solar Rider cannot combine services with either the Non-Demand Value-of-Solar Rider or GreenChoice® Rider.

This is the default rate option under this schedule.

	Inside City Limits	Outside City Limits
Basic Charges ($/month)		
Customer	$25.00	$25.00
Energy Charges ($/kWh)		
0 – 300 kWh	$0.03756	$0.03756
301 – 1,200 kWh	$0.04256	$0.04256
Over 1,201	$0.04756	$0.04756
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02877	$0.02877
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00209	$0.00209
Service Area Lighting	$0.00124	$0.00000
Energy Efficiency Services	$0.00238	$0.00238
Regulatory Charge ($/kWh)		
Billed kWhs	$0.01206	$0.01206

GENERAL SERVICE

Application:
Applies to all metered, non-residential secondary voltage electric service whose point of delivery is located within the limits of Austin Energy's service territory. These rates apply to secondary voltage less than 12,470 volts nominal line to line. The rate tables below reflect rates with effective dates of January 1, 3.

Character of Service:
Service is provided under these rate schedules pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this schedule are unaffected by the application of any rider.

For the purpose of this schedule, all demand for power in kilowatts (kW) is referred to as "Billed kW" and shall be measured as the metered kilowatt demand during the fifteen-minute interval of greatest use during the billing month as determined by Austin Energy's metering equipment and adjusted for power factor and load factor corrections.

When power factor during the interval of greatest use is less than 90 percent, as determined by metering equipment installed by Austin Energy, the Billed kW shall be determined by multiplying metered kilowatt demand during the fifteen-minute interval of greatest use by a 90 percent power factor divided by the recorded power factor, rounded to the nearest hundredth, during the interval of greatest use. For example, the metered kilowatt demand during the fifteen-minute interval of greatest monthly use is 13.5 kW, and if the power factor during the fifteen-minute interval of greatest monthly use is 86.7 percent then Billed kW equals 14.0 kW (13.5 kW x 0.90 / 0.87 power factor).

For information on other applicable rates (*i.e.,* PSA, CBC, Regulatory Charge, etc.), please *see* corresponding schedules in this tariff (if applicable). For a definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Discounts:
For any independent school district, military base as outlined in the Public Utility Regulatory Act §36.354, or State facilities, the monthly customer-, delivery-, demand-, and energy-charges billed pursuant to these rate schedules will be discounted by 20 percent; all other electric charges will be billed pursuant to these rate schedules and will not be discounted.

Rider Schedules:
Service under these rate schedules is eligible for application of the GreenChoice® Rider, either Non-Demand or Demand Value-Of-Solar Riders, and Load Shifting Voltage Discount Rider. Customers receiving service under either the Non-Demand or Demand Value-Of-Solar Riders cannot combine services with the Load Shifting Voltage Discount Rider.

Secondary Voltage (Demand less than 10 kW)

These rates apply to any customer whose average metered peak demand for power during the most recent June through September billing months did not meet or exceed 10 kW, or unmetered small cell pole equipment attached to City of Austin property. If a customer has insufficient usage history to determine the appropriate rate schedule, Austin Energy will estimate usage in order to place the customer in the appropriate class. Demand data will be reviewed annually in October. Customers will be assigned to the appropriate class and will be charged the corresponding rates beginning on January 1.

For each unmetered small cell pole equipment attached to City of Austin property, the daily billable energy consumption is 2.88 kWh per amperage (amp); therefore, to determine monthly billable energy consumption you would multiply the daily billable energy consumption by the equipment amperage rating and days in the billing month. For example, assuming a small cell pole attachment has a 5-amp equipment rating and there are 30 days in the billing month, then the monthly billable energy consumption would be 432 kWh [5 amps * 2.88 kWh * 30 days]. 'Small cell pole equipment' refers to small wireless communications equipment or distributed antenna systems used to receive or transmit radio frequencies for low-powered radio access nodes consisting of radios, radio transceivers, antennas, amplifiers, switches, repeaters, or other related component equipment.

This is the default rate option under this schedule.

	Inside City Limits	Outside City Limits
Basic Charges ($/month)		
Customer	$35.00	$35.00
Energy Charges ($/kWh)		
Billed kWhs	$0.03073	$0.03073
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02877	$0.02877
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00124	$0.00000
Energy Efficiency Services	$0.00238	$0.00238
Regulatory Charge ($/kWh)		
Billed kWhs	$0.01206	$0.01206

Secondary Voltage (Demand greater than or equal to 10 kW but less than 300 kW)

These rates apply to any customer whose average metered peak demand for power during the most recent June through September billing months met or exceeded 10 kW but did not meet or exceed 300 kW. If a customer has insufficient usage history to determine the appropriate rate schedule, Austin Energy will estimate usage in order to place the customer in the appropriate class. Demand data will be reviewed annually in October. Customers will be assigned to the appropriate class and will be charged the corresponding rates beginning on January 1.

These rates shall apply for not less than twelve months following Austin Energy's determination that the customer's average summer (June through September) metered peak demand level places customer in this rate class. The twelve-month requirement may be waived by Austin Energy if a customer has made significant changes in its connected load, which prevents the customer from meeting or exceeding the minimum-metered demand threshold of this rate schedule, and Austin Energy has verified these changes.

This is the default rate option under this schedule.

	Inside City Limits	**Outside City Limits**
Basic Charges		
Customer ($/month)	$55.00	$55.00
Demand Charges ($/kW)		
Billed kWs	$9.00	$9.00
Energy Charges *($/kWh)*		
Billed kWhs	$0.01677	$0.01677
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02877	$0.02877
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00124	$0.00000
Energy Efficiency Services	$0.00238	$0.00238
Regulatory Charge ($/kW)		
Billed kWs	$3.36	$3.36

Secondary Voltage (Demand greater than or equal to 300 kW)

These rates apply to any customer whose average metered peak demand for power during the most recent June through September billing months met or exceeded 300 kW. If a customer has insufficient usage history to determine the appropriate rate schedule, Austin Energy will estimate usage in order to place the customer in the appropriate class. Demand data will be reviewed annually in October. Customers will be assigned to the appropriate class and will be charged the corresponding rates beginning on January 1.

These rates shall apply for not less than twelve months following Austin Energy's determination that the customer's average summer (June through September) metered peak demand level places customer in this rate class. The twelve-month requirement may be waived by Austin Energy if a customer has made significant changes in its connected load, which prevents the customer from meeting or exceeding the minimum-metered demand threshold of this rate schedule, and Austin Energy has verified these changes.

This is the default rate option under this schedule.

	Inside City Limits	**Outside City Limits**
Basic Charges		
Customer ($/month)	$275.00	$275.00
Demand Charges ($/kW)		
Billed kWs	$11.50	$11.50
Energy Charges *($/kWh)*		
Billed kWhs	$0.01641	$0.01641
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02877	$0.02877
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00124	$0.00000
Energy Efficiency Services	$0.00238	$0.00238
Regulatory Charge ($/kW)		
Billed kWs	$3.36	$3.36

LARGE GENERAL SERVICE

Application:
These rate schedules apply to all primary voltage electric service whose point of delivery is located within the limits of Austin Energy's service territory. These rates apply to primary voltage between 12,470 and 69,000 volts nominal line to line. The rate tables below reflect rates with an effective date of January 1, 3.

Character of Service:
Service is provided under these rate schedules pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
The customer shall own, maintain, and operate all facilities and equipment on the customer's side of the point of delivery. Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this schedule are unaffected by the application of any rider.

For the purpose of this schedule, all demand for power in kilowatts (kW) is referred to as "Billed kW" and shall be measured as the metered kilowatt demand during the fifteen-minute interval of greatest use during the billing month as determined by Austin Energy's metering equipment and adjusted for power factor corrections.

When the power factor during the interval of greatest use is less than 90 percent, as determined by metering equipment installed by Austin Energy, the Billed kW shall be determined by multiplying the metered kilowatt demand during the fifteen-minute interval of greatest use by a 90 percent power factor divided by the recorded power factor, rounded to the nearest hundredth, during the interval of greatest use. For example, the metered kilowatt demand during the fifteen-minute interval of greatest monthly use is 10,350 kW, and the power factor during the fifteen-minute interval of greatest monthly use is 86.7 percent; therefore, the Billed kW equals 10,707 kW (10,350 kW x 0.90 / 0.87 power factor).

For information on other applicable rates (*i.e.,* PSA, CBC, Regulatory Charge, etc) please *see* corresponding schedules in this tariff (if applicable). For a definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Discounts:
For any independent school district, military base as outlined in the Public Utility Regulatory Act §36.354, or State facilities, the monthly customer-, delivery-, demand-, and energy-charges billed pursuant to these rate schedules will be discounted by 20 percent; all other electric charges will be billed pursuant to these rate schedules and will not be discounted.

Rider Schedules:

Service under these rate schedules is eligible for application of the GreenChoice® Rider, Demand Value-Of-Solar Rider, and Load Shifting Voltage Discount Rider. Customer receiving service under the Demand Value-Of-Solar Riders cannot combine services with the Load Shifting Voltage Discount Rider.

Primary Voltage (Demand less than 3,000 kW)

These rates apply to any customer whose average metered peak demand for power during the most recent June through September billing months did not meet or exceed 3,000 kW. If a customer has insufficient usage history to determine the appropriate rate schedule, Austin Energy will estimate usage in order to place the customer in the appropriate class. Demand data will be reviewed annually in October. Customers will be assigned to the appropriate class and will be charged the corresponding rates beginning on January 1.

This is the default rate option under this schedule.

	Inside City Limits	Outside City Limits
Basic Charges		
Customer ($/month)	$300.00	$300.00
Demand Charges ($/kW)		
Billed kWs	$11.50	$11.50
Energy Charges *($/kWh)*		
Billed kWhs	$0.00366	$0.00366
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02811	$0.02811
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00122	$0.00000
Energy Efficiency Services	$0.00233	$0.00233
Regulatory Charge ($/kW)		
Billed kWs	$3.29	$3.29

Primary Voltage (Demand greater than or equal to 3,000 kW and less than 20,000 kW)

These rates apply to any customer whose average metered peak demand for power during the most recent June through September billing months met or exceeded 3,000 kW but did not meet or exceed 20,000 kW. If a customer has insufficient usage history to determine the appropriate rate schedule, Austin Energy will estimate usage in order to place the customer in the appropriate class. Demand data will be reviewed annually in October. Customers will be assigned to the appropriate class and will be charged the corresponding rates beginning on January 1.

These rates shall apply for not less than twelve months following Austin Energy's determination that customer's average summer (June through September) metered peak demand level places customer in this rate class. The twelve-month requirement may be waived by Austin Energy if a customer has made significant changes in its connected load, which prevents the customer from meeting or exceeding the minimum-metered kW threshold of this rate schedule, and Austin Energy has verified these changes. Dual Feed Service charges are not applicable to this rate schedule within the capacity utilization requirements provided in the Austin Energy Fee Schedule.

This is the default rate option under this schedule.

	Inside City Limits	Outside City Limits
Basic Charges		
Customer ($/month)	$2,500.00	$2,500.00
Demand Charges ($/kW)		
Billed kWs	$14.00	$14.00
Energy Charges ($/kWh)		
Billed kWhs	$0.00175	$0.00175
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02811	$0.02811
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00122	$0.00000
Energy Efficiency Services	$0.00233	$0.00233
Regulatory Charge ($/kW)		
Billed kWs	$3.29	$3.29

Primary Voltage (Demand greater than or equal to 20,000 kW)

These rates apply to any customer whose average metered peak demand for power during the most recent June through September billing months met or exceeded 20,000 kW. If a customer has insufficient usage history to determine the appropriate rate schedule, Austin Energy will estimate usage in order to place the customer in the appropriate class. Demand data will be reviewed annually in October. Customers will be assigned to the appropriate class and will be charged the corresponding rates beginning on January 1.

These rates shall apply for not less than twelve months following Austin Energy's determination that customer's average summer (June through September) metered peak demand level places customer in this rate class. The twelve-month requirement may be waived by Austin Energy if a customer has made significant changes in its connected load, which prevents the customer from meeting or exceeding the minimum metered kW threshold of this rate schedule and these changes have been verified by Austin Energy. Dual Feed Service charges are not applicable to this rate schedule within the capacity utilization requirements provided in the Austin Energy Fee Schedule.

This is the default rate option under this schedule.

	Inside City Limits	Outside City Limits
Basic Charges		
Customer ($/month)	$3,000.00	$3,000.00
Demand Charges ($/kW)		
Billed kWs	$16.00	$16.00
Energy Charges ($/kWhs)		
Billed kWhs	$0.00164	$0.00164
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02811	$0.02811
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00122	$0.00000
Energy Efficiency Services	$0.00233	$0.00233
Regulatory Charge ($/kW)		
Billed kWs	$3.29	$3.29

High Load Factor Primary Voltage (Demand greater than or equal to 20,000 kW)

These rates apply to any customer whose average monthly billed demand for power met or exceeded 20,000 kW and has an annual average monthly load factor of at least 85 percent.

Contract Term:
For a term ending at the end of the billing month that includes October 31, 2024, the customer shall enter into an exclusive sole supplier agreement to purchase its entire bundled electric service requirements for the facilities and equipment at the account service location, with an exception for on-site back-up generation and up to 1 MW of on-site renewable generation capacity. The City Manager or his designee may establish and agree to terms and conditions for a service contract consistent with this rate schedule.

Block Power Supply Pricing:
In lieu of the Power Supply Adjustment, the customer's service contract may provide a fixed power supply charge for a monthly block quantity of energy for a defined term, based on the cost of wholesale power market prices. Block pricing is contingent on the availability of authorized funding and the customer's satisfaction of credit requirements. All billed energy not subject to block pricing is subject to the variable Power Supply Adjustment (or GreenChoice® rider), as may be amended from time to time, or any other successor power or fuel adjustment schedules.
The kWh block price shall be the actual wholesale kWh cost to Austin Energy of the block quantity supplied, plus a renewable portfolio charge based upon the forecast kWh price of renewable energy credits in the ERCOT market during the term of the block pricing.
In lieu of the renewable portfolio charge, the customer may opt to designate an equal renewable portfolio dollar value as a monthly block quantity of GreenChoice® energy by paying the per-kWh price difference between the wholesale power price paid by Austin Energy and the applicable GreenChoice® Charge for the specified quantity.

Minimum Bill:
The minimum monthly bill is the highest billed demand established during the most recent 12-month billing period multiplied by the Demand Charge, in addition to any associated fuel, power supply, or block pricing charges.

Maximum Community Benefit Charges:
During the term of a service contract, Customer Assistance Program charges shall not exceed $200,000 during any calendar year (prorated for any partial year). Charges for Service Area Lighting (SAL) and Energy Efficiency Services (EES) do not apply under this rate schedule.

Terms and Conditions:
This schedule is effective through the end of the customer's billing month that includes October 31, 2024. Austin Energy may provide service under this schedule as a bundled entity or, if retail deregulation is implemented in its service area, as separate, unbundled entities. The customer is ineligible for participation in energy efficiency, retail demand response, and renewable energy incentive programs. Billed amounts due and owing shall incur a penalty of one percent per month until paid.

Average annual monthly load factor is the sum of the customer's load factor percentages for the previous twelve billing months divided by twelve. Verified reductions in energy consumption made in response to a request for Emergency Response Service or another demand response program operated by ERCOT shall be credited in calculating load factor. Dual Feed Service charges are not applicable to this rate schedule within the capacity utilization requirements provided in the Austin Energy Fee Schedule.

Basic, energy, demand, and applicable community benefits charges will be fixed for the initial contract period ending October 31, 2018, at which time, they are reset to the most recent cost of service study unity rates. The Austin City Council may amend these charges to be fixed for the period November 1, 2018, through October 31, 2021, and again for the period November 1, 2021, through October 31, 2024. PSA and Regulatory Charge will be set in accordance the appropriate rate schedule.

Basic Charges	
Customer ($/month)	$20,000.00
Demand Charges ($/kW)	
Billed kWs	$16.33
Energy Charges ($/kWh)	
Billed kWhs	$0.00000
Power Supply Adjustment Charge ($/kWh)	
Billed kWhs	$0.02811
Community Benefit Charges ($/kWh)	
Customer Assistance Program	$0.00079
Regulatory Charge ($/kW)	
Billed kWs	$3.29

TRANSMISSION SERVICE

Application:
These rates apply to electric service at 69,000 volts or above nominal line to line, and whose point of delivery is located within the limits of Austin Energy's service territory. The rate tables below reflect rates with effective dates of January 1, 3.

Character of Service:
Service is provided under this rate schedule pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
The customer shall own, maintain, and operate all facilities and equipment on the customer's side of the point of delivery. Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this schedule are unaffected by the application of any rider.

For the purpose of this schedule all demand for power in kilowatts (kW) is referred to as "Billed kW" and shall be measured as the metered kilowatt demand during the fifteen-minute interval of greatest use during the billing month as determined by Austin Energy's metering equipment, adjusted for power factor corrections.

When the power factor during the interval of greatest use is less than 90 percent, as determined by metering equipment installed by Austin Energy, the Billed kW shall be determined by multiplying metered kilowatt demand during the fifteen-minute interval of greatest use by a 90 percent power factor divided by the recorded power factor, rounded to the nearest hundredth, during the interval of greatest use. For example, if the metered kilowatt demand during the fifteen-minute interval of greatest monthly use is 31,000 kW, and the power factor during the fifteen-minute interval of greatest monthly use is 86.7 percent; therefore, the Billed kW equals 32,068 kW (31,000 kW x 0.90 / 0.87 power factor).

For information on other applicable rates charges (*i.e.,* PSA, CBC, Regulatory Charge, etc.) please *see* corresponding schedules in this tariff (if applicable). For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Discounts:
For any independent school district, military base as outlined in the Public Utility Regulatory Act §36.354, or State facilities, the monthly customer-, delivery-, demand-, and energy-charges billed pursuant to these rate schedules will be discounted by 20 percent; all other electric charges will be billed pursuant to these rate schedules and will not be discounted.

Rider Schedules:
Service under this rate schedule is eligible for application of the GreenChoice® Rider and Load Shifting Voltage Discount Rider.

Transmission Voltage

This is the default rate option under this schedule.

	Inside City Limits	Outside City Limits
Basic Charges		
Customer ($/month)	$3,500.00	$3,500.00
Demand Charges ($/kW)		
Billed kWs	$13.00	$13.00
Energy Charges *($/kWh)*		
Billed kWhs	$0.00570	$0.00570
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02775	$0.02775
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00120	$0.00000
Energy Efficiency Services	$0.00230	$0.00230
Regulatory Charge ($/kW)		
Billed kWs	$3.25	$3.25

High Load Factor Transmission Voltage (Demand greater than or equal to 20 MW)

These rates apply to any customer whose average monthly billed demand for power met or exceeded 20,000 kW and has an annual average monthly load factor of at least 85 percent.

Contract Term:
For a term ending at the end of the billing month that includes October 31, 2024, the customer shall enter into an exclusive sole supplier agreement to purchase its entire bundled electric service requirements for the facilities and equipment at the account service location, with an exception for on-site back-up generation and up to 1 MW of on-site renewable generation capacity. The City Manager or his designee may establish and agree to terms and conditions for a service contract consistent with this rate schedule.

Block Power Supply Pricing:
In lieu of the Power Supply Adjustment, the customer's service contract may provide a fixed power supply charge for a monthly block quantity of energy for a defined term, based on the cost of wholesale power market prices. Block pricing is contingent on the availability of authorized funding and the customer's satisfaction of credit requirements. All billed energy not subject to block pricing is subject to the variable

Power Supply Adjustment (or GreenChoice® rider), as may be amended from time to time, or any other successor power or fuel adjustment schedules.

The kWh block price shall be the actual wholesale kWh cost to Austin Energy of the block quantity supplied, plus a renewable portfolio charge based upon the forecast kWh price of renewable energy credits in the ERCOT market during the term of the block pricing.

In lieu of the renewable portfolio charge, the customer may opt to designate an equal renewable portfolio dollar value as a monthly block quantity of GreenChoice® energy by paying the per-kWh price difference between the wholesale power price paid by Austin Energy and the applicable GreenChoice® Charge for the specified quantity.

Minimum Bill:
The minimum monthly bill is the highest billed demand established during the most recent 12-month billing period multiplied by the Demand Charge, in addition to any associated fuel, power supply, or block pricing charges.

Maximum Community Benefit Charges:
During the term of a service contract, Customer Assistance Program charges shall not exceed $200,000 during any calendar year (prorated for any partial year). Charges for Service Area Lighting and Energy Efficiency Services (EES) do not apply under this rate schedule.

Terms and Conditions:
This schedule is effective through the end of the customer's billing month that includes October 31, 2024. Austin Energy may provide service under this schedule as a bundled entity or, if retail deregulation is implemented in its service area, as separate, unbundled entities. The customer is ineligible for participation in energy efficiency, retail demand response, and renewable energy incentive programs. Billed amounts due and owing shall incur a penalty of one percent per month until paid.

Average annual monthly load factor is the sum of the customer's load factor percentages for the previous twelve billing months divided by twelve. Verified reductions in energy consumption made in response to a request for Emergency Response Service or another demand response program operated by ERCOT shall be credited in calculating load factor.

Basic, energy, demand, and applicable community benefits charges will be fixed for the initial contract period ending October 31, 2018, at which time; they are reset to the most recent cost of service study unity rates. The Austin City Council may amend these charges to be fixed for the period November 1, 2018, through October 31, 2021, and again for the period November 1, 2021, through October 31, 2024. PSA and Regulatory Charge will be set in accordance with their appropriate rate schedules.

Basic Charges	
Customer ($/month)	$20,000.00
Demand Charges ($/kW)	
Billed kWs	$10.71
Energy Charges ($/kWh)	
Billed kWhs	$0.00000
Power Supply Adjustment Charge ($/kWh)	
Billed kWhs	$0.02775
Community Benefit Charges ($/kWh)	
Customer Assistance Program	$0.00079
Regulatory Charge ($/kW)	
Billed kWs	$3.25

LIGHTING

Application:
These rates apply to customers who take service under the lighting rate schedules show below. For non-metered lighting accounts, the supply of electricity is determined by the number of hours of operation based on hours of darkness. The rate tables below reflect rates with effective dates of January 1, 3.

Character of Service:
Service provided under these rate schedules are pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this schedule remain unaffected by the application of any rider.

For information on other applicable rates charges (*i.e.,* PSA, CBC, Regulatory Charge, etc.), please *see* corresponding schedules in this tariff (if applicable). For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Discounts:
For any independent school district, military base as outlined in the Public Utility Regulatory Act §36.354, or State facilities, the monthly customer-, delivery-, demand-, and energy-charges billed pursuant to these rate schedules will be discounted by 20 percent; all other electric charges will be billed pursuant to these rate schedules and will not be discounted.

Rider Schedules:
Service under these rate schedules is eligible for application of the GreenChoice® Rider.

Customer-Owned, Non-Metered Lighting

These rates apply to non-metered electric service to the Texas Department of Transportation for sign lighting and safety illumination at various locations.

Energy Charges ($/kWh)	
Billed kWhs	$0.02998
Power Supply Adjustment Charge ($/kWh)	
Billed kWhs	$0.02877

Customer-Owned, Metered Lighting

These rates apply to electric service to metered athletic field accounts whose connected load is more than 85 percent attributable to lighting, as verified by Austin Energy.

Basic Charges ($/month)	
Customer	$15.00
Delivery	$0.00
Energy Charges ($/kWh)	
Billed kWhs	$0.08050
Power Supply Adjustment Charge ($/kWh)	
Billed kWhs	$0.02877

City of Austin - Owned Outdoor Lighting

These rates apply to electric service to non-metered outdoor lighting owned and operated by the City of Austin other than Service Area Lighting. “Billed kWh” will be used for the purpose of determining PSA charges.

Fixture Charges ($/fixture/month)	
100 Watt or Less (Billed 35 kWh)	$9.95
101 - 175 Watt (Billed 60 kWh)	$17.10
176 - 250 Watt (Billed 90 kWh)	$25.60
251 Watt or Greater (Billed 140 kWh)	$39.80
Power Supply Adjustment Charge ($/kWh)	
Billed kWhs	$0.02877

Service Area Lighting

These rates apply to electric service for illumination and the operation of traffic signals on all public streets, highways, expressways, or thoroughfares; other than non-metered lighting maintained by the Texas Department of Transportation. Revenues received through the Service Area Lighting component of the Community Benefit Charge are applied to offset these charges inside the City of Austin.

	Inside City Limits	**Outside City Limits**
Energy Charges ($/kWh)		
Billed kWhs	$0.42839	$0.23895
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02877	$0.02877

POWER SUPPLY ADJUSTMENT

Application:
Applies to all electric service whose point of delivery is located within the limits of Austin Energy's service territory, unless otherwise stated. The rates for this pass-through charge are effective January 1, 3.

Character of Service:
The Power Supply Adjustment (PSA) provides for the recovery of the preceding year's expenditures for (PSA Costs):

- ERCOT Settlements – charges and credits from ERCOT, other than the Administrative Fees.
- Fuel Costs – costs for fuel, fuel transportation, and hedging gains and losses.
- Net Purchased Power Agreement Costs – costs and offsetting revenues (such as, bilateral sales and GreenChoice) associated with short- and long-term purchased power agreements, and costs for distributed generation production.

As part of the City of Austin's annual budgeting process, which includes a public hearing, the PSA is determined by calculating the sum of all net power supply costs divided by the historical twelve-month period service territory sales, plus any existing over- or under-recovery of PSA Costs balance divided by projected service territory sales preceding the effective date of the PSA. This results in an annual uniform system rate per kWh that is adjusted for voltage level and applied to each of the customer classes.
At least once each year, the City Manager will publicly present a report to the City Council that provides the underlying calculations for the PSA by system voltage level. The PSA Cost calculation will break out Fuel Costs, ERCOT Settlements, and Net Purchased Power Agreement Costs; it will also show the extent of over- or under-recovery of PSA Costs for the previous twelve months.

From the effective date of the last PSA adjustment, the PSA may be adjusted to eliminate any over- or under-recovery if the balance of net PSA Costs recovered is either over or under 10 percent of the actual PSA Costs incurred during such period. If such over- or under-recovery is projected to remain either over or under 10 percent after 12 months from the effective date of the last PSA adjustment, then the PSA shall be adjusted to eliminate the amount of the over- or under-recovery balance within the next 12 months. Within 30 days of any adjustment of the PSA to eliminate over- or under-recovery of PSA Costs, the City Manager will publicly present a report to the City Council that provides the underlying calculations for the PSA, both pre- and post-adjustment by system voltage level.

The PSA charges by voltage level are:

Voltage Level	**Adjustment Factor**	**Power Supply Rate** ($/kWh)
System Average	1.0000	$0.02862
Secondary	1.0061	$0.02877
Primary	0.9805	$0.02811
Transmission	0.9687	$0.02775

Renewable Offtake Agreement Option:
Qualifying customers who desire to purchase and receive additional renewable energy and associated renewable energy credits (RECs) to meet their sustainability targets may enter into a

contract with Austin Energy backed by a renewable power purchase agreement (RPPA) between Austin Energy and a third-party generator for a specified megawatt-hour (MWh) amount, depending upon market availability. The customer's PSA charge will be adjusted by Austin Energy's ERCOT-settled net financial gains and losses from the RPPA (the positive or negative difference between the RPPA MWh price and settled nodal price for each generated MWh) for the contracted amount in the month following ERCOT settlement. In the event an adjustment would reduce the PSA charge to below zero in a given month, the negative amount will be carried forward as a credit to be applied to future PSA charges. Austin Energy will retire any associated RECs on the customer's behalf.

To qualify for a RPPA-backed contract, the customer shall (1) maintain during the contract term an average monthly billed demand of at least 75,000 kW and an average annual load factor of at least 85 percent, and (2) have (or provide through an affiliate guarantee) a creditworthiness no lower than a rating of BBB- by Standard & Poor's Rating Group or Baa2 by Moody's Investor Services, Inc., or provide other appropriate security backed by a qualified financial institution as approved by Austin Energy.

Additional contract terms and conditions, related QSE and other fees, financial security requirements, and other matters shall be determined by Austin Energy. All energy, demand, customer, and other charges shall be billed as set forth in the applicable rate schedule.

COMMUNITY BENEFIT CHARGE

Application:
Applies to all electric service whose point of delivery is located within the limits of Austin Energy's service territory, unless otherwise stated. The rates for this pass-through charge are effective January 1, 3.

Character of Service:
The Community Benefit Charge recovers certain costs incurred by the utility on behalf of Austin Energy's service area customers and the greater community. The charges are determined through the City budget process and applied by system voltage level. The charges include three specific programs and services provided to customers.

1. Service Area Lighting (SAL) recovers the cost of street lighting (other than lighting maintained by Texas Dept. of Transportation), the operation of traffic signals located inside Austin Energy's service territory, and certain lights owned by the City of Austin and operated on behalf of the City's Parks and Recreation Department. Customers whose point of delivery is located outside the city limits of Austin are not subject to the Service Area Lighting component of the Community Benefit Charge.

2. Energy Efficiency Services (EES) recovers the cost of energy efficiency rebates and related costs, solar incentives, and the Green Building program offered by Austin Energy throughout its service area.

3. The Customer Assistance Program (CAP) funds projects that help qualifying low-income and other disadvantaged residential customers through bill discounts, payment assistance (Plus 1), arrearage management (available only for customers receiving the CAP discount), and weatherization services. Funding for CAP is provided through the CAP component of the Community Benefit Charge and unexpended and re-appropriated funds.

Information regarding CAP shall be made available quarterly, including the number of residential customers enrolled automatically and through self-enrollment, the total and average amount of benefits provided, and the number of residential customers referred to the low-income weatherization program. With Council approval, funds unspent at the end of a fiscal year shall be rolled over to the next fiscal year's budget for the CAP program.

Rate Schedules	Service Area Lighting	Energy Efficiency Services	Customer Assistance Program
Secondary Voltage (Residential) ($/kWh)			
Inside City Limits	$0.00124	$0.00238	$0.00209
Outside City Limits	$0.00000	$0.00238	$0.00209
Secondary Voltage (Non-Residential) ($/kWh)			
Inside City Limits	$0.00124	$0.00238	$0.00079
Outside City Limits	$0.00000	$0.00238	$0.00079
Primary Voltage ($/kWh)			

Inside City Limits	$0.00122	$0.00233	$0.00079
Outside City Limits	$0.00000	$0.00233	$0.00079
Transmission Voltage ($/kWh)			
Inside City Limits	$0.00120	$0.00230	$0.00079
Outside City Limits	$0.00000	$0.00230	$0.00079
Primary and Transmission Voltage ≥ 20 MW @ 85% aLF ($/kWh)			
Inside City Limits	$0.00000	$0.00000	$0.00079
Outside City Limits	$0.00000	$0.00000	$0.00079

REGULATORY CHARGE

Application:
Applies to all electric service whose point of delivery is located within the limits of Austin Energy's service territory, unless otherwise stated. The rates for this pass-through charge are effective January 1, 3.

Character of Service:
The Regulatory Charge recovers the following costs 1) ERCOT transmission service charges and credits; 2) NERC/TRE regulatory fees and penalties; 3) the ERCOT Nodal and Administrative Fees; and 4) other material regulatory fees or penalties specific to the electric industry. The Regulatory Charge is applied by system voltage level on either an energy or demand basis and may be adjusted to eliminate any over- or under-recovery on a system basis. Changes to the Regulatory Charge shall be determined after notice and public hearing as required by City code.

Voltage Level	**Regulatory (Energy)** ($/kWh)	**Regulatory (Demand)** ($/kW)
Secondary	$0.01206	$3.36
Secondary – State Contract Rate	N/A	$3.75
Primary	N/A	$3.29
Primary – State Contract Rate	N/A	$3.67
Transmission	N/A	$3.25

Note: The Regulatory Charge specified in the State's service contract will remain fixed for the contract period, ending October 31, 2023.

STANDBY CAPACITY

Application:
These rates apply to electric service for standby power provided by Austin Energy whose point of delivery is located within the limits of Austin Energy's service territory.

Character of Service:
Service is provided under this rate schedule pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes.

The Standby Capacity will be stipulated in the contract between Austin Energy and the customer. If during any scheduled or unscheduled outage, the customer exceeds the contracted amount of Standby Capacity, the capacity for billing Standby Service will be increased to actual amount for the next twelve months. After twelve months billing at the new capacity level, the capacity for billing Standby Service will be reduced to the original contracted amount.

Customer will be assessed a monthly Minimum Bill equal to the Standby Capacity Rate times the Standby Capacity.

Voltage Level	**Monthly Standby Capacity Rate** ($/kW)
Primary	$2.80
Transmission	$2.60

For months where the customer takes power from Austin Energy, monthly billing for power will be at the underlying rates within the standard rate schedules for which the customer's load and voltage would qualify for that month, including all applicable riders. Such monthly billing will also include the charges for Standby Capacity as described above.

For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

RIDER RATE SCHEDULES

Application:
These rider rates apply to electric service whose point of delivery is located within the limits of Austin Energy's service territory.

Character of Service:
Service is provided under these rate schedules pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes.

For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

GreenChoice® Rider

Subscriptions under the GreenChoice® program support Austin Energy's inclusion of renewable fuel sources in its power generation portfolio. Energy acquired or produced by Austin Energy cannot be directed to any one particular destination on the ERCOT electric grid, including participant's premises.

Application:
This rider applies to electric service to a customer subscribed to the City of Austin's GreenChoice® program.

Terms and Conditions:
A customer's account must be in good standing. In addition, some subscriptions allow for the qualification of accolades. If in the event of a conflict with this rider, the terms of a subscription contract in effect shall prevail. The General Manager of Austin Energy shall develop the contract terms and conditions for subscriptions.

Unless otherwise specified in a subscription contract in effect on September 30, 2013, for Batches 5 or 6 subscriptions, the GreenChoice® Charges will be applied to 100 percent of the customer's energy usage through the Batch's end date. Batches 5 and 6 are closed to additional subscriptions.

For Residential SmartCents or Commercial BusinessCents subscriptions, the GreenChoice® Charges will be applied to 100 percent of the customer's energy usage. Both SmartCents and BusinessCents are non-contract subscriptions with no penalty for unsubscribing.

For Commercial Energizer subscription, the GreenChoice® Charge will be applied to 100 percent of the customer's energy usage. Energizer is a 12-month contract subscription that converts a month-to-month subscription after the contracts end date; after this term expiration the customer may re-subscribe to a new subscription product.

For all Commercial Patron 15, 17, or 20 subscriptions, the GreenChoice® Charges will be applied to each customer's account for a specified amount of energy usage of at least 100,000 kilowatt-hours per billing month, up to 100 percent of the customer's energy usage. Any commercial customer is eligible with a minimum of 1.2 MWh annual load on one or a combination of accounts. Patron subscriptions are written contracts with specific terms and end dates at a fixed charge; after the expiration the customer may re-subscribe to a new subscription product. Customers may not unsubscribe from the program at any time prior to the expiration of their contract.

GreenChoice® Charges:
While subscribed to the GreenChoice® program, a customer will be billed GreenChoice® Charge in lieu of the Power Supply Adjustment (PSA) that would otherwise apply to the customer's subscribed energy usage, unless otherwise noted in the appropriate rate schedule.

Subscription Type	GreenChoice® Charges ($/kWh)
Effective Dates before October 1, 2013	
Batch 5 (End Date December 31, 2022)	$0.055000
Batch 6 (End Date December 31, 2021)	$0.057000
Effective Date January 1, 2017	
Residential SmartCents (No Contract)	PSA amount plus $0.00750
Commercial BusinessCents (No Contract)	PSA amount plus $0.00750
Commercial Energizer (12-Month Contract)	PSA amount plus $0.00750
Commercial Patron 17 (End Date December 31, 2021)	$0.03800
Commercial Patron 20 (5-Year Contract)	$0.03600

Value-Of-Solar Rider

Application:
Applies to any electric service account, excluding transmission voltage and lighting accounts, that has an on-site solar photovoltaic system that has a capacity less than 10,000 kW-ac interconnected with Austin Energy's distribution system behind the master meter ("Solar Customer"); or customers recognized by Austin Energy as a "Shared Solar Customer" where an assigned portion of metered solar production from a designated on-site photovoltaic system is allocated to the Shared Solar Customer's account.

Terms and Conditions:
Billable kilowatt-hours shall be based on metered energy delivered by Austin Energy's electric system and the metered energy consumed from an on-site solar system; also known as, the total metered energy consumption during the billing month. All non-kWh-based charges set out in the underlying service rate schedules shall remain unaffected by the application of this rider.

For each billing month, the Solar Customer shall receive a non-refundable, non-transferable credit equal to the metered kilowatt-hour output of the customer's photovoltaic system multiplied by the current applicable Value-of-Solar rate.

For each billing month, the Shared Solar Customer shall receive a non-refundable, non-transferable credit equal to the customer's proportional amount of the metered kilowatt-hour output of the designated photovoltaic system multiplied by the current applicable Value-of-Solar rate.

Credits are applicable to the customer's total monthly bill for electric service in the customer's name on the same premise and account where the on-site solar photovoltaic system is associated. Any remaining credit amount shall be carried forward and applied to the customer's next electric service bill. In the event of service termination, the customer will forfeit any remaining credit balance, and the credit balance will be applied to the Power Supply Adjustment (PSA) to reduce net purchased power costs.

The Value-of-Solar rates, methodology, and inputs may be re-assessed and updated annually during the budget process.

Customers receiving service under either Non-Demand or Demand Value-Of-Solar Riders cannot combine services with the Load Shifting Voltage Discount Rider. Renewable Energy Credits (RECs) and all other renewable energy attributes for generation receiving Value-of-Solar credits are aggregated by Austin Energy. All RECs for energy consumed onsite will be retired on behalf of the solar customer.

Rate Schedule Type	Avoided Cost - recovered in PSA ($/kWh)	Societal Benefit – recovered in EES ($/kWh)
Non-Demand	$0.0761	$0.023
Demand (Solar capacity less than 1,000 kW-ac)	$0.0761	$0.023
Demand (Solar capacity greater than or equal to 1,000 kW-ac)	$0.0494	$0.023

Community Solar Rider

Application:
Applies to any Residential Service account that subscribes to a community solar program, and is available on a first-come, first-served basis, until the program is fully subscribed. Once fully subscribed, no new customers will be allowed to take service under this rider until additional community solar projects are added to the program.

Terms and Conditions:
Customer subscription must be for 100 percent of the customer's monthly energy usage. Customers may unsubscribe at any time; however, a customer that unsubscribes may not re-subscribe for Community Solar Rider for a period of 12 months. Service under this rider is considered portable within Austin Energy's service territory, meaning that if a customer subscribes at one premise and moves to another, the customer may remain a subscriber. Subscriptions support Austin Energy's inclusion of local community solar photovoltaic systems in its power generation portfolio.

Customers receiving service under the Community Solar Rider cannot combine services with the Value-of-Solar Rider or GreenChoice® Rider; or participate in any time-of-use rates.

Discounts:
Eligible residential Customer Assistance Program (CAP) participants that subscribe to community solar qualify for a reduced Community Solar Adjustment charge.

Community Solar Charges:
While subscribed to the Community Solar program, a customer will be billed a Community Solar Adjustment in lieu of the Power Supply Adjustment (PSA) that would otherwise apply to the customer's subscribed energy usage.

Subscriber Eligibility	**Effective Date**	**Community Solar Adjustment** ($/kWh)
Residential Service	*January 1, 2017*	$0.04270
Residential CAP Participants	*February 1, 2018*	$0.02770

Load Shifting Voltage Discount Rider

Application:
Applies to any non-residential customer who, at a minimum, shifts 30 percent of the customer's normal annual monthly average on-peak billed demand using storage technologies (*e.g.,* thermal energy storage) and whose point of delivery is located within the limits of Austin Energy's service territory. "Normal on-peak billed demand" is defined as the maximum-billed demand recorded prior to taking service on this discount rider rate schedule, and corresponding energy, during the last 12-month period, or as may be determined by Austin Energy.

Character of Service:
Service is provided under these rate schedules pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
The load shifting voltage discount rider rate schedule will be applied to the underlying rates within the standard rate schedules for which the customer's load and voltage would qualify. Customer shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes.

The Billed kW used to determine the Electric Delivery, the Demand, and Regulatory Charges shall be based on the highest 15-minute metered demand recorded during the Load Shifting on-peak period and adjusted for power factor. The Energy Charge shall be based on all energy consumption during the Load Shifting on-peak period. All other charges (*i.e.,* PSA, CBC, Regulatory Charge, etc.) will be billed at the underlying rate schedule based on all consumption.

The load shifting on-peak period load shall be shifted, not eliminated, nor replaced by the use of alternative fuels. There is no load forgiveness for operations during on-peak periods. Customers receiving service under this rate schedule are not eligible for any other forms of discounts; except for service to a facility owned and operated by the State of Texas or the Board of Regents of the University of Texas System. In addition, customers receiving service under Load Shifting Voltage Discount Rider cannot combine services with either Non-Demand or Demand Value-Of-Solar Riders. For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Load Shifting Periods

	Time Periods	Annual
Demand		
On-Peak	*3:00 P.M. – 6:00 P.M.*	Everyday
Off-Peak	*6:00 P.M. – 3:00 P.M.*	
Energy		
On-Peak	*7:00 A.M. – 10:00 P.M.*	Everyday
Off-Peak	*10:00 P.M. – 7:00 A.M.*	

ELECTRIC VEHICLE PUBLIC CHARGING

Application:
This rate schedule applies to electric service to a customer using a public electric vehicle charging station under the Electric Vehicle Public Charging program. For subscription members, charging is a fixed six-month service fee that allows unlimited charging on Level 1 and Level 2 charging stations. For non-subscription members, charging is based on the charging station type, for which, a 'per-minute' rate is applied for the entire duration that the electric vehicle is connected to the charging station, referred to as 'plug-in to plug-out.' To improve station availability for all members, DC Fast charging stations are based on a per-minute rate applied from plug-in to plug-out.

Character of Service:
Service is provided under these rate schedules pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is required.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this are unaffected by the application of any rider.

For information on other applicable rates (*i.e.,* PSA, CBC, Regulatory Charge, etc.) please see corresponding schedules in this tariff (if applicable). For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Subscription Members	
Unlimited Level 1 and Level 2 Charging ($/six-months)	$23.095
Non-Subscription Members: Plug-in to Plug-out	
Level 2 Charging ($/minute)	$0.03
All Members: Plug-in to Plug-out	
DC Fast Charging ($/minute)	$0.21

PILOT PROGRAMS

Application:
Each individual pilot program described in this section will be limited to a participation of 100 individual meters on a first-come, first-served basis, unless stated otherwise on the applicable rate schedule. At any time, Austin Energy may administratively suspend availability of these pilot programs or modify the number of individual meters allowed to participate.

The pilot time-of-use power supply rates will be applied to the underlying standard rate schedules for which the customer's characteristics, load, and voltage would qualify, but with the time-based power supply charge identified below in lieu of the power supply adjustment rates. All character of services, terms, conditions, and discounts from the underlying standard rate schedule apply, unless specifically modified by the terms of the pilot program.

Terms and Conditions:
Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under these rate schedules are unaffected by the application of any rider.

Pilot program availability is contingent upon system configuration, availability of appropriate meters, and the customer's premise. Customers selecting these rate options are not eligible to participate in levelized billing. For information on rates (*i.e.,* PSA, CBC, Regulatory Charge, etc.) prior to this effective date, please see corresponding schedules in this tariff (if applicable). For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

Customers are advised to conduct their own independent research before deciding to participate in a pilot program.

At Austin Energy's sole discretion, during extreme unforeseen circumstances, the customer may be allowed to prematurely stop receiving service pursuant to these pilots without being back billed or have the termination fee waived.

Residential Service

Application:
These pilot programs' rate schedules apply to electric service for domestic purposes in each individual metered residence, apartment unit, mobile home, or other dwelling unit whose point of delivery is located within the limits of Austin Energy's service territory.

Rider Schedules:
Services under these rate schedules are eligible for application of GreenChoice® Rider, Community Solar Rider, and Non-Demand Value-Of-Solar Rider, unless stated otherwise on their applicable rate schedule. Application of GreenChoice® Rider and Community Solar Rider will be applied to all energy consumption

in addition to applicable power and fuel charges. Customers receiving service under the Community Solar Rider cannot combine services with either the Non-Demand Value-of-Solar Rider or GreenChoice® Rider.

Time-Of-Use Rate

Customers receiving service under the Residential Service rate schedule may choose the following time-of-use power supply charges in lieu of the normal power supply adjustment rates to be applied for a term of no less than 12 consecutive billing cycles. If a customer elects to stop receiving service pursuant to this rider before the conclusion of the initial 12 consecutive billing cycles, Austin Energy will calculate what the customer's bills would have been using the Residential Service Power Supply Adjustment rates. If the application of these rates result in a higher bill, the customer will be back billed for difference between this higher amount and the amount paid pursuant to this rider.

Power Supply Periods:

Weekdays	
Off-Peak	10:00 P.M. – 7:00 A.M.
Mid-Peak	7:00 A.M. – 3:00 P.M., 6:00 P.M. – 10:00 P.M.
On-Peak	3:00 P.M. – 6:00 P.M.
Weekends	
Off-Peak	Entire Day

Time-Of-Use Power Supply Charges

Power Supply Charges ($/kWh)		
Weekdays		
	Off-Peak	$0.01870
	Mid-Peak	$0.02877
	On-Peak	$0.05898
Weekends		
	Off-Peak	$0.01870

EV360℠ Plug-In Electric Vehicle Charging Subscription

Application:
THIS RATE SCHEDULE IS CLOSED TO NEW PARTICIPANTS. For a separate residential meter circuit, installed at the customer's expense, attached to an in-home electric vehicle level 1, or higher, charging station for charging a plug-in electric vehicle (PEV).

Customers receiving service under this rate schedule may choose the following electric vehicle subscription charge to be applied for a term of no less than 12 consecutive billing cycles. If the customer

elects to terminate participation in the program, the customer must pay an early termination fee of $200.00. This rate schedule includes unlimited customer access to public electric vehicle charging stations under the Electric Vehicle Public Charging rate schedule.

Terms and Conditions:
These charges are in addition to any other services the premise might be receiving. Customers served under this rate schedule will be provided separate primary meter billing amounts and PEV meter billing amounts in their electric bills. The customer's primary metered usage is billed according to the primary rate schedule selected by the customer. The customer's PEV usage is billed according to this residential PEV schedule. The PEV meter billed amount will be based upon data delivered to Austin Energy.

All in-home electric vehicle charging must be done during off-peak periods; otherwise, any energy consumption during on-peak periods will be multiplied by Power Supply Charges.

A one-time enrollment fee of $150 will be applied.

Customers receiving PEV charging station service are not eligible for any discounts under this rate schedule. Application of GreenChoice® Rider and Community Solar Rider will be applied to all energy consumption from the PEV meter in addition to Power Supply Charges.

Time Periods:

Weekdays	
Off-Peak	7:00 P.M. – 2:00 P.M.
On-Peak	2:00 P.M. – 7:00 P.M.
Weekends	
Off-Peak	Entire Day

PEV Charging Station Charges

	Summer (June through September)	**Non-Summer** (October through May)
Basic Charges ($/month)		
Delivery		
Demand (< 10 kW)	$30.00	$30.00
Demand (≥ 10 kW)	$50.00	$50.00
Power Supply Charges ($/kWh)		
Weekdays		
Off-Peak	$0.00000	$0.00000
On-Peak	$0.40000	$0.14000
Weekends		
Off-Peak	$0.00000	$0.00000

Commercial Service

Fleet and Public Electric Vehicle Charging

Application:
This rate schedule applies to secondary voltage electric service to a single metered point of delivery with a load at least 90 percent attributable to electric vehicle charging, as verified by Austin Energy, with an average monthly billed demand greater than 100 kW over the previous 6 billing months, or as determined by Austin Energy for accounts with a billing history of less than 6 months. Participation is limited to ten customers, on a first-come, first-served basis.

A customer receiving service under this schedule may elect to take service under the applicable standard rate schedule but only after receiving service on this schedule for 12 consecutive billing months. If a customer elects to discontinue service under this schedule, the customer will not be permitted to return to this schedule for a period of one year. This program supports high usage applications of charging for public facing charging infrastructure and facilities serving fleet, bulk, and delivery electric vehicles; transit, commuter, and school buses; and other ground transportation equipment and vehicles.

Character of Service:
Service is provided under these rate schedules pursuant to City Code Chapter 15-9 (*Utility Service Regulations*) and the City of Austin Utility Criteria Manual, as both may be amended from time to time, and such other rules and regulations as may be prescribed by the City of Austin. Electric service of one standard character will be delivered to one point of service on the customer's premises and measured through one meter unless, at Austin Energy's sole discretion, additional metering is permitted.

Terms and Conditions:
The customer shall own, maintain, and operate all facilities and equipment on the customer's side of the point of delivery. Customers shall permit Austin Energy to install all equipment necessary for metering and permit reasonable access to all electric service facilities installed by Austin Energy for inspection, maintenance, repair, removal, or data recording purposes. All non-kilowatt-hour charges under this schedule are unaffected by the application of any rider.

For the purpose of this schedule, all demand for power in kilowatts (kW) is referred to as "Billed kW" and shall be measured as the metered kilowatt demand during the fifteen-minute interval of greatest use during the billing month as determined by Austin Energy's metering equipment and adjusted for power factor and load factor corrections.

When power factor during the interval of greatest use is less than 90 percent, as determined by metering equipment installed by Austin Energy, the Billed kW shall be determined by multiplying metered kilowatt demand during the fifteen-minute interval of greatest use by a 90 percent power factor divided by the recorded power factor, rounded to the nearest hundredth, during the interval of greatest use. For example, the metered kilowatt demand during the fifteen-minute interval of greatest monthly use is 13.5 kW, and the power factor during the fifteen-minute interval of greatest monthly use is 86.7 percent; therefore, the Billed kW equals 14.0 kW (13.5 kW x 0.90 / 0.87 power factor).

For information on other applicable rates (*i.e.,* PSA, CBC, Regulatory Charge, etc.) please see corresponding schedules in this tariff (if applicable). For definition of charges listed below, see "Glossary of Terms" at the back of this tariff.

	Inside City Limits	Outside City Limits
Basic Charges		
Customer ($/month)	$835.00	$835.00
Demand Charges ($/kW)		
Billed kWs	$12.50	$12.50
Energy Charges *($/kWh)*		
Billed kWhs	$0.00000	$0.00000
Power Supply Adjustment Charge ($/kWh)		
Billed kWhs	$0.02877	$0.02877
Community Benefit Charges ($/kWh)		
Customer Assistance Program	$0.00079	$0.00079
Service Area Lighting	$0.00124	$0.00000
Energy Efficiency Services	$0.00238	$0.00238
Regulatory Charge ($/kW)		
Billed kWs	$3.36	$3.36

STATE OF TEXAS CONTRACT SERVICE

Beginning June 1, 2017, this rate schedule applies to service to a facility owned and operated by the State of Texas or the Board of Regents of the University of Texas System (collectively "State") that receives service at secondary or primary voltages with a demand equal to or greater than 500 kilowatts. A State account may be included under the service contract if 1) it qualifies for service under the Large Service Contract schedule on May 31, 2017; or 2) at the start of the first billing month after it has reached a monthly peak demand of at least 500 kW twice during the preceding 12 billing months.

Contract Term:
To receive service under this rate schedule the State must enter into an exclusive sole supplier service contract to purchase its entire bundled electric service requirements within Austin Energy's service area, with an exception for on-site back-up generation and up to one megawatt of on-site renewable generation capacity or entirety self-generation for standby rates. The contract term shall run from June 1, 2017, through the billing month that includes August 31, 2026. The City Manager or his designee may establish and agree to terms and conditions for a service contract consistent with this rate schedule.

Block Power Supply Pricing:
In lieu of the Power Supply Adjustment, the State's service contract may provide a fixed power supply charge for a monthly block quantity of energy for a defined term, based on the cost of wholesale power market prices. Block pricing is contingent on the availability of authorized funding and the State's satisfaction of credit requirements. All billed energy not subject to block pricing is subject to the variable Power Supply Adjustment (or GreenChoice® rider), as may be amended from time to time, or any other successor power or fuel adjustment schedules.

The kWh block price shall be the actual wholesale kWh cost to Austin Energy of the block quantity supplied, plus a renewable portfolio charge based upon the forecast kWh price of renewable energy credits in the ERCOT market during the term of the block pricing.

In lieu of the renewable portfolio charge, the State may opt to designate an equal renewable portfolio dollar value as a monthly block quantity of GreenChoice® energy by paying the per-kWh price difference between the wholesale power price paid by Austin Energy and the applicable GreenChoice® Charge for the specified quantity.

Community Benefit Charges:
Rebates received by the State for energy efficiency measures may be applied at the State's option as a reduction to the monthly electric bill for the facility that implemented the measures. The State's service contract may provide for additional engineering and staff support from Austin Energy for the identification of energy efficiency projects at State facilities. Charges for Service Area Lighting (SAL) and Customer Assistance Program (CAP) do not apply to service under this rate schedule.

Terms and Conditions:
This schedule is effective through the end of the State's billing month that includes August 31, 2026. Austin Energy may provide service under this schedule as a bundled entity or, if retail deregulation is implemented in its service area, as separate, unbundled entities. Dual Feed Service charges are not

applicable to a facility receiving service under this rate schedule within the capacity utilization requirements provided in the Austin Energy Fee Schedule.

If the State is required by state or federal law to act in a manner inconsistent with the terms of this rate schedule or its service contract, then the State may upon prior written notice to Austin Energy cancel, or modify in whole or in part, this Service Contract as necessary to comply with state or federal law.

For purposes of this rate schedule the State does not include a conservation and reclamation district created pursuant to Article XVI, Section 59 of the Texas Constitution. The State may opt to terminate its service contract if the City adopts a rate schedule that offers more favorable rates, terms, or conditions than provided by this rate schedule and that describes a customer class for which the State's secondary or primary voltage service accounts qualify. The State may exercise this option by providing written notice of its intent to Austin Energy and by executing the written agreement, if any, required to receive service under the new tariff.

Standard Rates:
Basic, energy, demand, and applicable Community Benefits Charges will be fixed for the initial service contract period ending August 31, 2021, as set forth in Ordinance No. 20160829-004. The Austin City Council may amend these charges to be fixed for the period September 1, 2021, through August 31, 2023, and again for the period September 1, 2023, through August 31, 2026. PSA charge will be set in accordance with the appropriate rate schedule.

If, during the initial service contract period ending August 31, 2021, the City Council adopts new base electric rates for State accounts receiving service contract at secondary, primary, or transmission voltages based on a comprehensive cost-of-service study, the State may opt to have its contract rates adjusted to any new rate for which an account would qualify during the initial contract term.

Regulatory Charge will remain fixed for the initial contract period ending August 31, 2021. For the periods of September 1, 2021, through October 31, 2023, and September 1, 2023, through August 31, 2026, the regulatory charge will be reset and fixed in accordance with the regulatory charge schedule, plus an adjustment for any over- or under-recovery of Regulatory Charge from the previous contract period. The regulatory charge may be adjusted during any two-year period if an over-recovery of more than 110 percent or an under-recovery of less than 90 percent of costs occurs. Regulatory charges may vary in accordance with executed contracts.

GLOSSARY OF TERMS

The purpose of this section is for customers to have a better understanding of the terminology used within the electric industry.

Adjustment Clauses

A provision in Austin Energy's tariff that provides for periodic changes in charges or credits to a customer due to increases or decreases in certain costs over or under those included in base rates.

Base Rate

That portion of the total electric rate covering the general costs of doing business, except for fuel, purchased power, and other pass-thru expenses. Throughout the tariff, base rates refer to customer, electric delivery, demand, and energy charges.

Billed Demand

The demand upon which billing to a customer is based, as specified in a rate schedule or contract, metered demand or billed demand may be the metered demand adjusted for power factor as specified in the rate schedule. It may also be based on the contract year, a contract minimum, or a previous maximum that does not necessarily coincide with the actual measured demand of the billing period.

Customer

A meter, individual, firm, organization, or other electric utility that purchases electric service at one location under one rate classification, contract, or schedule. If service is supplied to a customer at more than one location, each location shall be counted as a separate customer unless the consumptions are combined before the bill is calculated.

Customer Charge

Customer Charge is a monthly charge to help Austin Energy recover the customer-related fixed costs that reflect the minimum amount of equipment and services needed for customers to access the electric grid. Such costs are billing, metering, collections, customer service, service drops, cost of meters, meter maintenance, and other customer-related costs; these costs vary with the addition or subtraction of customers. These costs do not vary with usage; therefore, it is appropriate to recover these costs in the Customer Charge, rather than Energy Charges.

Customer Class

The grouping of customers into homogeneous classes. Typically, electric utility customers are classified on a broad category of customer service: residential, general service (commercial), large general service (industrial), lighting, or contract. Some electric systems have individual customers (large users) with unique electric-use characteristics, service requirements, or other factors that set them apart from other general customer classes and thus may require a separate class designation.

Delivery (Distribution) Charges

The charges on an electric customer's bill for the service of delivering or moving of electricity over the distribution system from the source of generation to the customer's premise; sometimes referred to as Electric Delivery.

Demand Charges

That portion of the charge for electric service based upon the electric capacity (kW or kVa) consumed and billed based on billing demand under an applicable rate schedule. The cost of providing electrical transmission and distribution equipment to accommodate the customer's largest electrical load during a given period of time.

Demand (kW)

The rate at which electricity is being used at any one given time. Demand differs from energy use, which reflects the total amount of electricity consumed over a period of time. Demand is often measured in kilowatts, while energy use is usually measured in kilowatt-hours. The term "load" is considered synonymous with "demand."

Electric Meter

A device that measures the amount of electricity a customer uses.

Electric Rate

The price set for a specified amount of electricity in an electric rate schedule or sales contract.

Electric Reliability Council of Texas (ERCOT)

An independent system operator that schedules power for the region, which represents about 90 percent of the State of Texas's electric load.

Energy Charges

That portion of the charge for electric service based upon the electric energy consumed or billed. Electrical energy is usually measured in kilowatt-hours (kWh), while heat energy is usually measured in British thermal units (Btu).

Energy Efficiency Programs

Programs sponsored by utilities or others specifically designed to achieve energy efficiency improvements. Energy efficiency improvements reduce the energy used by specific end- use devices and systems, typically without affecting the services provided. These programs reduce overall electricity consumption. Such savings are generally achieved by substituting technically more advanced equipment to produce the same level of end-use services (e.g. lighting, heating, motor drive) with less electricity. Examples include high-efficiency appliances, efficient lighting programs, high-efficiency heating, ventilating and air conditioning (HVAC) systems or control modifications, efficient building design, advanced electric motor drives, and heat recovery systems.

Energy Efficiency Service Charge

Charge assessed to customers to offset the cost of energy efficiency program services offered by Austin Energy.

Fuel or Power Supply Adjustment (PSA)

A rate schedule that provides for an adjustment to the customer's bill for the cost of power supply.

Green Pricing (GreenChoice)

An optional Austin Energy service that allows customers an opportunity to support a greater level of Austin Energy's investment in and/or purchase of power from renewable energy technologies. Participating customers pay a premium on their electric bill to cover the incremental cost of the additional renewable energy.

Inverted Rate Design

A rate design for a customer class for which the unit charge for electricity increases as usage increases.

Kilowatt-hour (kWh)

The basic unit of electric energy equal to one kilowatt of power supplied to or taken from an electric circuit steadily for one hour. One kilowatt-hour equals 1,000 watt-hours. The number of kWhs is used to determine the energy charges on your bill.

Load Factor (LF)

The ratio of the average load in kilowatts supplied during a designated period to the peak or maximum load in kilowatts occurring in that period. Load factor, in percent, is derived by multiplying the kilowatt-hours in the period by 100 and dividing by the product of the maximum demand in kilowatts and the number of hours in the period.

Load Profile

Shows the quantity of energy used by a class of customers at specific time intervals over a 24-hour period.

Load Shifting

Involves shifting load from on-peak to mid- or off-peak periods. Popular applications include use of storage water heating, storage space heating, cool storage, and customer load shifts to take advantage of time-of-use or other special rates.

Megawatt (MW)

One megawatt equals one million watts or 1,000 kWs.

Megawatt-hour (MWh)

One megawatt-hour equals one million watt-hours or 1,000 kWhs.

Minimum Bill

A minimum charge to a customer during the applicable period of time, which is typically the customer charge. A provision in a rate schedule stating that a customer's bill cannot fall below a specified level. A minimum charge is similar to a customer charge because it is designed to recover fixed costs of services such as meter reading, billing and facilities maintenance. Although this charge does not generally recover the full cost of these services, it does give the customer a price signal that these costs do exist.

Off-Peak

Period of time when the need or demand for electricity on AE's system is low, such as late evenings, nights, weekends, and holidays.

On-Peak

Period of time when the need or demand for electricity on AE's system is high, normally during the late afternoons and early evening hours of the day from Monday through Friday, excluding holidays.

Peak Load Pricing

Pricing of electric service that reflects different prices for system peak periods or for hours of the day during which loads are normally high.

Peak Season Pricing

Pricing of electric service that reflects different prices for system peak seasonal periods.

Power Factor (PF)

The ratio of real power (kW) to apparent power (kVA) at any given point and time in an electrical circuit. Generally, it is expressed as a percentage ratio.

Power Factor Adjustment

A clause in a rate schedule that provides for an adjustment in the billing if the customer's power factor varies from a specified percentage or range of percentages.

Primary Voltage

The voltage of the circuit supplying power to a transformer is called the primary voltage, as opposed to the output voltage or load-supply voltage, which is called secondary voltage. In power supply practice the primary is almost always the high-voltage side and the secondary the low-voltage side of a transformer, except at generating stations.

Public Street and Highway Lighting

Electricity supplied and services rendered for the purpose of lighting streets, highways, parks, and for other public places; or for traffic or other signal system service for municipalities, or for other divisions or agencies of State or Federal governments.

Rate Schedule

A statement of the rates, charges, and terms and conditions governing the provision of electric service that has been accepted by a regulatory body with established oversight authority.

Rate Structure

The design and organization of billing charges to customers. A rate structure can comprise one or more of the rate schedules defined herein.

Seasonal Rates

Rate schedules that are structured for the different seasons of the year. The electric rate schedule usually considers demand based on weather and other factors.

Secondary Voltage

The output voltage or load-supply voltage of a transformer or substation. In power supply practice secondary voltage is generally the low-voltage side of a transformer, except at generating stations.

Single-Phase Service

Service where facility (e.g., house, office, warehouse) has two energized wires coming into it. Typically serves smaller needs of 120V/240V. Requires less and simpler equipment and infrastructure to support and tends to be less expensive to install and maintain.

Special Contract Rate Schedule

An electric rate schedule for an electric service agreement between Austin Energy and another party in addition to, or independent of, any standard rate schedule.

Standby Service

Service that is not normally used but that is available through a permanent connection in lieu of, or as a supplement to, the usual source of supply.

Tariff

A published collection of rate schedules, charges, terms of service, rules and conditions under which the Austin Energy provides electric service to the public.

Thermal Energy Storage (TES)

Is a technology that stocks thermal energy by heating or cooling a storage medium so that the stored energy can be used later for heating and cooling applications and power generation.

Three-Phase Service

Electric energy that is transmitted by three or four wires to the customer. Relatively high voltage customers usually receive three-phase power.

Time-of-Use (TOU) or Time-of-Day Rates

A rate structure that prices electricity at different rates, reflecting the changes in the AE's costs of providing electricity at different times of the day. With time-of-use rates, higher prices are charged during the time when the electric system experiences its peak demand and marginal (incremental) costs are highest. Time-of-use rates better reflect the cost of providing service, sending more accurate price indicators to customers than non-time-of-use rates. Ultimately, these rates encourage efficient consumption, conservation and shifting of load to times of lower system demand.

Value of Service

A utility pricing concept in which the usefulness or necessity of a service to a customer group replaces or supplements cost factors as a major influence on the rates charged to the group. In ratemaking, this means that the price charged reflects the service's value to the customer rather than its cost to the producer. Value of service need not equal the cost of service; for example, Austin Energy’s Value-of-Solar is such a product.

Volt (V)

The unit of electromotive force or electric pressure analogous to water pressure in pounds per square inch. It is the electromotive force that, if steadily applied to a circuit having a resistance of one ohm, will produce a current of one ampere.

Watt (W)

The electrical unit of real power or rate of doing work. The rate of energy transfers equivalent to one ampere flowing due to an electrical pressure of one volt at unity power factor. One watt is equivalent to approximately 1/746 horsepower, or one joule per second.

Appendix G:

Thursday, February 17, 2011

Austin Energy **Item No. 2**
RECOMMENDATION FOR COUNCIL ACTION

Subject: Approve implementation of the Austin Energy Resource, Generation, and Climate Protection Plan to 2020, including an affordability goal

Amount and Source of Funding: There is no unanticipated fiscal impact.

Fiscal Note: A fiscal note is not required.

For More Information: Larry Weis, General Manager, 322-6002.

Boards and Commission Action: Recommended by the Electric Utility Commission.

Prior Council Action: April 22, 2010 - Approved the Austin Energy Resource, Generation, and Climate Protection Plan to 2020, to become effective with approval of an affordability goal.

On April 22, 2010 City Council approved the Austin Energy Resource, Generation, and Climate Protection Plan (aka Resource Plan) with resource and timeline goals of achieving 35 percent of annual energy supply from qualifying renewable sources, and 800 MW of energy efficiency measures, by 2020. Council delayed implementation of the flexible, dynamic Resource Plan until an affordability "matrix" - a method to measure the plan's affordability, was identified.

This RCA authorizes staff to move forward with implementing the Resource Plan, including an affordability goal which staff presented to Council at their January 27, 2011 meeting. The affordability goal, intended to make the Resource Plan as predictable as possible, is to operate Austin Energy within a range defined by an amount equivalent to a two percent annual system average rate increase or below. In addition, the goal is to maintain AE's current position and competitive rates relative to other utilities in the state, by having a goal of being in the lower 50 percent of Texas rates overall. The affordability goal will apply following implementation of Austin Energy's revised rates, based on the review currently underway which will reset AE's revenue requirements in 2012.

In addition to the acquisition of generation resources and meeting energy efficiency targets, the Resource Plan implementation centers around four related activities:

1. Financial Measurements and Benchmarking: AE has completed a benchmarking study of its rates, both for residential and for commercial and industrial customers, against rates in other areas of the State Staff recommends that this benchmarking be updated annually to compare AE customer costs to other Texas utilities and retail electric providers using internal staff resources and available public data. AE plans to update the benchmarking reports annually and report to City Council during the Five-Year Financial Forecast each Spring. This will allow the City Council to gauge whether progress towards achieving the Resource Plan's goals is keeping the utility in its current favorable position relative to the State average.

2. Affordability Tracking: Staff will track adherence to the affordability goal, by forecasting and tracking AE's revenue requirements based on the Plan's components and other utility operating expenditures and planned capital investments. Monitoring performance towards the affordability goal will allow the City Council to determine whether Resource Plan investments or the timeline goal should be adjusted.

3. Cost of Service and Rate Design: A rate review includes determining revenue requirements, a Cost of Service study, and rate design. To remain financially sustainable, AE must produce sufficient revenue from its retail rates to cover its revenue requirements and allow for ongoing operating expenses and capital improvement. A Cost of Service study will provide an analytic basis for identifying the true costs incurred by Austin Energy to provide service to different types of customers. The Cost of Service study will be followed by a reassessment of the electric rate structure. The rate structure will determine the financial incentives for customers' electricity use, particularly for investments in energy efficiency and solar on homes. The rate review will be carried out in a structured public process that will consider input from all customer classes.

4. Pricing Electric Service based on Rates Design: The final step in AE's rate review will be the pricing of electric service. This step will take place before the Electric Utility Commission and the City Council in a formal rate setting process.

The first three activities are underway. Preliminary work on the Cost of Service study began in October 2010. Results of that study and options for rate design will be presented to the public in early 2011. The proceedings to set prices will take place in late 2011, with new rates expected to be implemented in 2012.

AE will update the benchmarking and affordability forecast each Spring. These tools will give the City Council and the Austin community the information needed to assess progress toward the objectives of achieving the goals of the Resource Plan and keeping the costs of electric service affordable for Austin residents. The first update and report to City Council is planned during the Five-Year Financial Forecast in the Spring of 2011.

The benefits of implementing the generation plan for consumers and the utility include lower CO2 emissions, increases in renewable energy and energy efficiency, and a rate design that will incentivize energy efficiency. Consumers will benefit from lower usage through energy efficiency improvements and an overall cleaner environment. Benefits to the utility include lower long-term CO2 emissions costs, reduced utility load and revenue through increased energy efficiency and delay of costly additions for power supply. The utility will also maintain affordable and competitive rates with careful timing of renewable additions which will better position the utility for the long term.

At minimum, Council will receive an update on the Generation Plan every two years.

#2

Late Backup

On April 22, 2010 City Council approved the Austin Energy Resource, Generation, and Climate Protection Plan (aka Resource Plan) with resource and timeline goals of achieving 35 percent of annual energy supply from qualifying renewable sources, and 800 MW of energy efficiency measures, by 2020. Council delayed implementation of the flexible, dynamic Resource Plan until an affordability "matrix" - a method to measure the plan's affordability, was identified.

This RCA authorizes staff to move forward with implementing the Resource Plan, including an affordability goal which staff presented to Council at their January 27, 2011 meeting. The affordability goal, intended to make the Resource Plan as predictable as possible, calls for Austin Energy to operate so as to control all-in (base, fuel, riders, etc.) rate increases to residential, commercial, and industrial customers to 2% or less per year. In addition, the goal is to maintain AE's current all-in competitive rates in the lower 50 percent of Texas rates overall. The affordability goal will apply immediately upon implementation of Austin Energy's revised rates, based on the review currently underway which will reset AE's revenue requirements in 2012.

In addition to the acquisition of generation resources and meeting energy efficiency targets, the Resource Plan implementation centers around four related activities:

1. Financial Measurements and Benchmarking: AE has completed a benchmarking study of its rates, both for residential and for commercial and industrial customers, against rates in other areas of the State. Staff recommends that this benchmarking be updated annually to compare AE customer costs to other Texas utilities and retail electric providers using internal staff resources and available public data. AE plans to update the benchmarking reports annually and report to City Council during the Five-Year Financial Forecast each Spring. This will allow the City Council to gauge whether progress towards achieving the Resource Plan's goals is keeping the utility in its current favorable position relative to the State average.
2. Affordability Tracking: Staff will track adherence to the affordability goal, by forecasting and tracking AE's revenue requirements based on the Plan's components and other utility operating expenditures and planned capital investments. Monitoring performance towards the affordability goal will allow the City Council to determine whether Resource Plan investments or the timeline goal should be adjusted.
3. Cost of Service and Rate Design: A rate review includes determining revenue requirements, a Cost of Service study, and rate design. To remain financially sustainable, AE must produce sufficient revenue from its retail rates to cover its revenue requirements and allow for ongoing operating expenses and capital improvement. A Cost of Service study will provide an analytic basis for identifying the true costs incurred by Austin Energy to provide service to different types of customers. The Cost of Service study will be followed by a reassessment of the electric rate structure. The rate structure will determine the financial incentives for customers' electricity use, particularly for investments in energy efficiency and solar on homes. The rate review will be carried out in a structured public process that will consider input from all customer classes.
4. Pricing Electric Service based on Rates Design: The final step in AE's rate review will be the pricing of electric service. This step will take place before the Electric Utility Commission and the City Council in a formal rate setting process.

The first three activities are underway. Preliminary work on the Cost of Service study began in October 2010. Results of that study and options for rate design will be presented to the public in early 2011. The proceedings to set prices will take place in late 2011, with new rates expected to be implemented in 2012.

AE will update the benchmarking and affordability forecast each Spring. These tools will give the City Council and the Austin community the information needed to assess progress toward the objectives of achieving the goals of the Resource Plan and keeping the costs of electric service affordable for Austin residents. The first update and report to City Council is planned during the Five-Year Financial Forecast in the Spring of 2011.

The benefits of implementing the generation plan for consumers and the utility include lower CO2 emissions, increases in renewable energy and energy efficiency, and a rate design that will incentivize energy efficiency. Consumers will benefit from lower usage through energy efficiency improvements and an overall cleaner environment. Benefits to the utility include lower long-term CO2 emissions costs, reduced utility load and revenue through increased energy efficiency and delay of costly additions for power supply. The utility will also maintain affordable and competitive rates with careful timing of renewable additions which will better position the utility for the long term.
At minimum, Council will receive an update on the Generation Plan every two years.

Appendix H: Austin Energy's 2022 Base Rate Review:

Introduction and Initial Briefing

Russell Maenius, Vice President - Finance

March 21, 2022

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Disclaimer

Certain information set forth in this presentation contains forecasted financial information. Forecasts necessarily involve known and unknown risks and uncertainties, which may cause actual performance and financial results in future periods to differ materially from any projections of future performance.

Although the forecasted financial information contained in this presentation is based upon what Austin Energy management believes are reasonable assumptions, there can be no assurance that forecasted financial information will prove to be accurate, as actual results and future events could differ materially from those anticipated in such forecasts.

In addition, this presentation contains unaudited information and should be read in conjunction with the audited Comprehensive Annual Financial Reports for the City of Austin, which was published on March 14, 2022:

https://assets.austintexas.gov/financeonline/downloads/annual_comprehensive_financial_report/annual_comprehensive_financial_report_2021.pdf

Agenda

- Summary
- Financial Needs
- Base Rate Review Process
- Base Rate Review Schedule

Summary

Austin Energy Needs a Base Rate Review

The Need

- **Financial condition has declined due to lower revenues, resulting in $90 million+ in combined net losses in FY 2020 and FY 2021**
- ‘AA’ credit rating is in jeopardy due to dwindling cash balances and declining financial metrics
- Financial policies and bond covenants require a base rate increase

The Process

- Details and proposal coming in mid-April
- Base rate review process is open, public, and transparent
- Austin City Council approves rates – outside City customers can appeal their rates to the Public Utility Commission of Texas
- Base rate change to be effective January 2023

The Ask

- Austin Energy needs your support in the base rate review process to ensure financial stability

Austin Energy's Financial Needs Require Base Rate Review

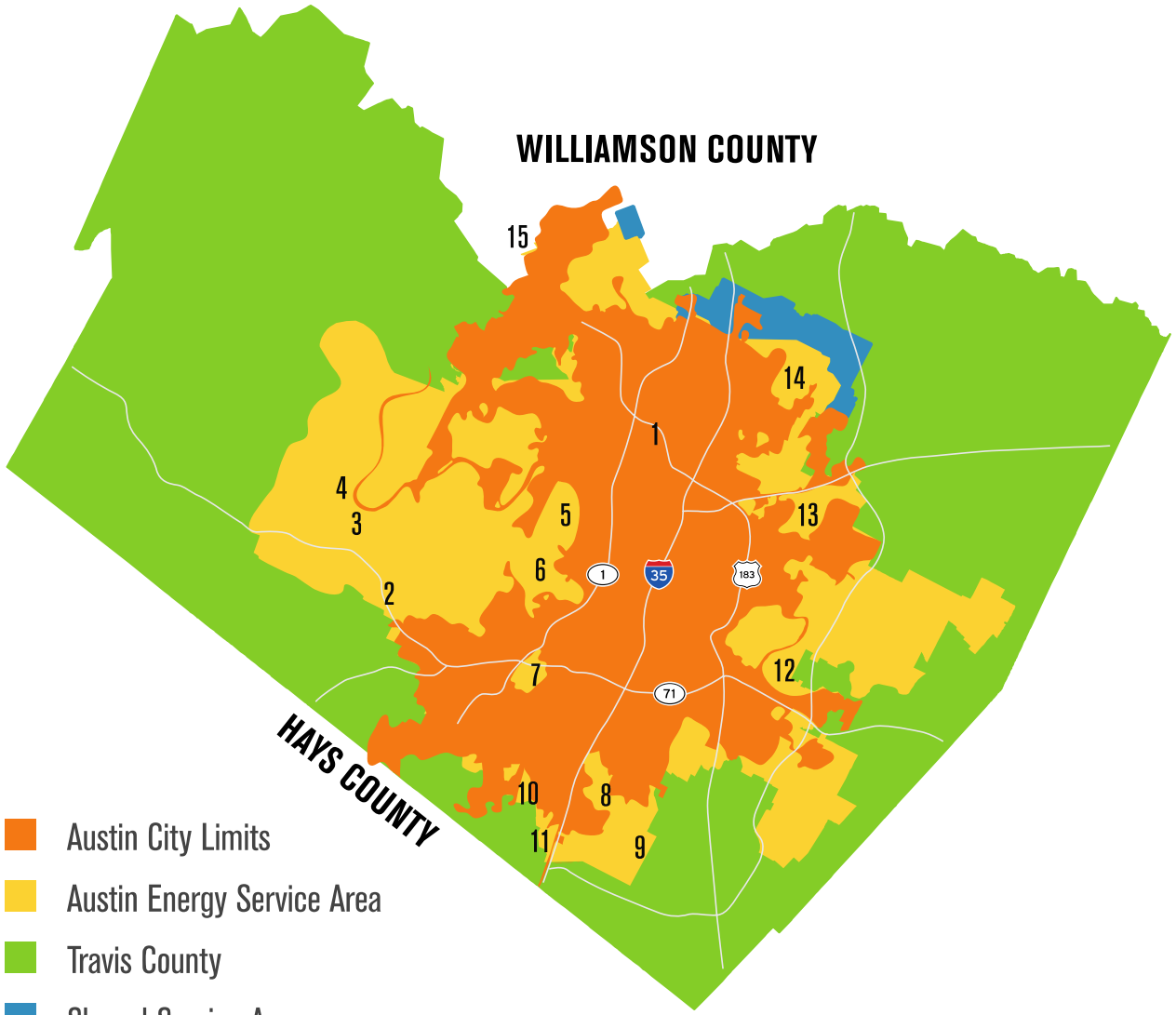
Decline in financial metrics jeopardize operations and credit rating

Why review base rates and make changes now?

Austin Energy Serves 15 Communities Across Central Texas

Austin Energy

- Founded in 1895
- 3rd largest municipal utility in the nation with over 500,000 customers
- 'AA' rated utility with $1.3B in revenue and $6B in assets
- 437 square mile PUCT approved service territory with approximately half inside Austin's city limits
- 90% of customers are residential
- 65% of energy is sold to business customers



1. City of Austin
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11. Buda
12. Del Valle
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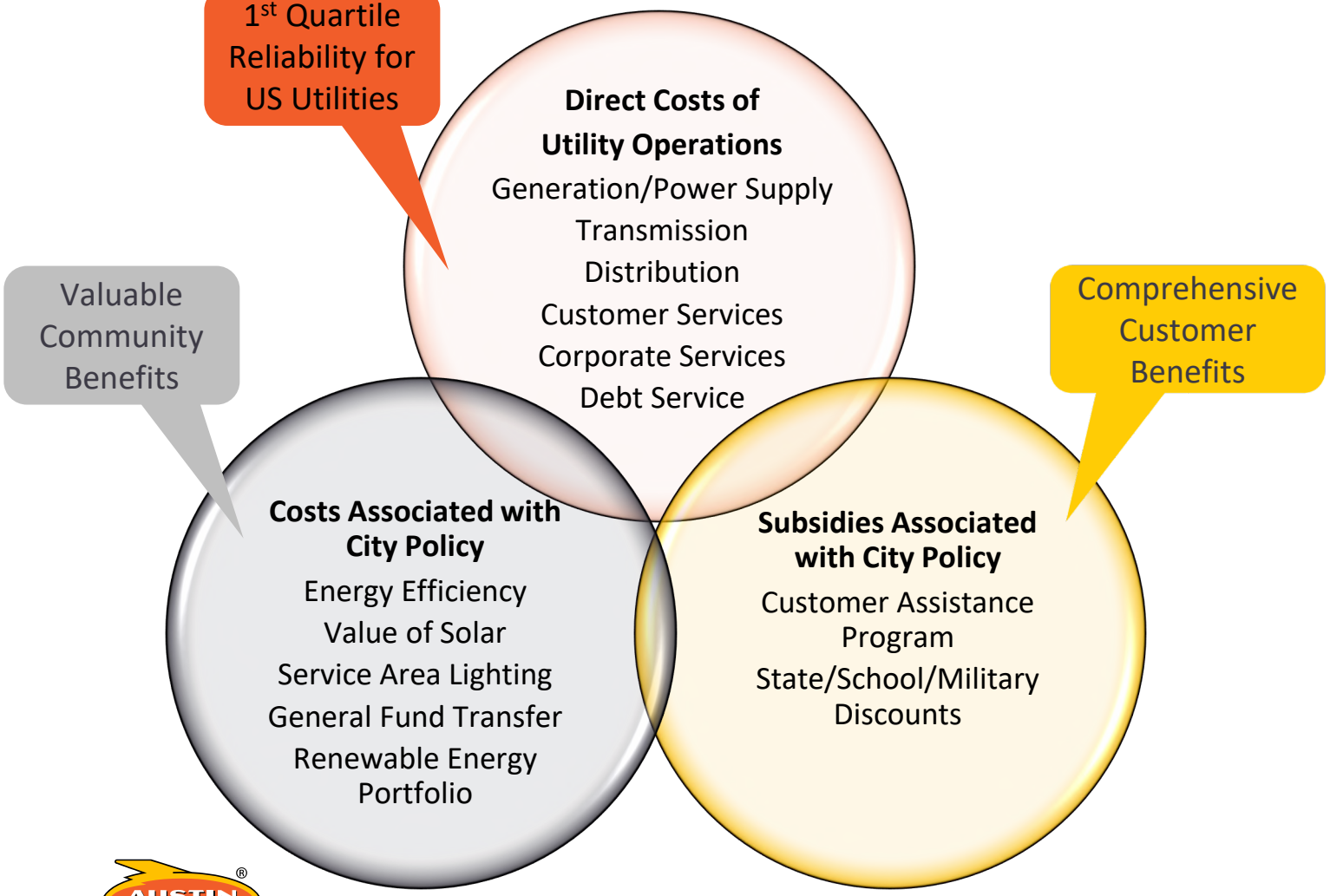
14. Pflugerville
15. Cedar Park

Austin Energy is Focused on the Customer

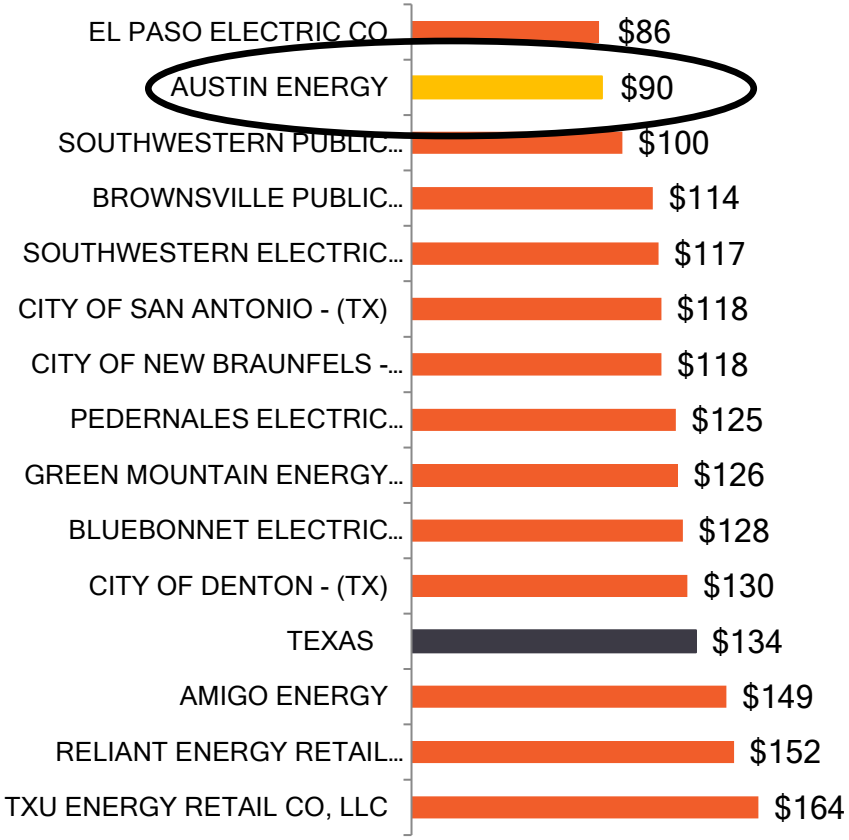
Providing reliable electric service, robust public benefits and affordable rates

1st Quartile Reliability for US Utilities



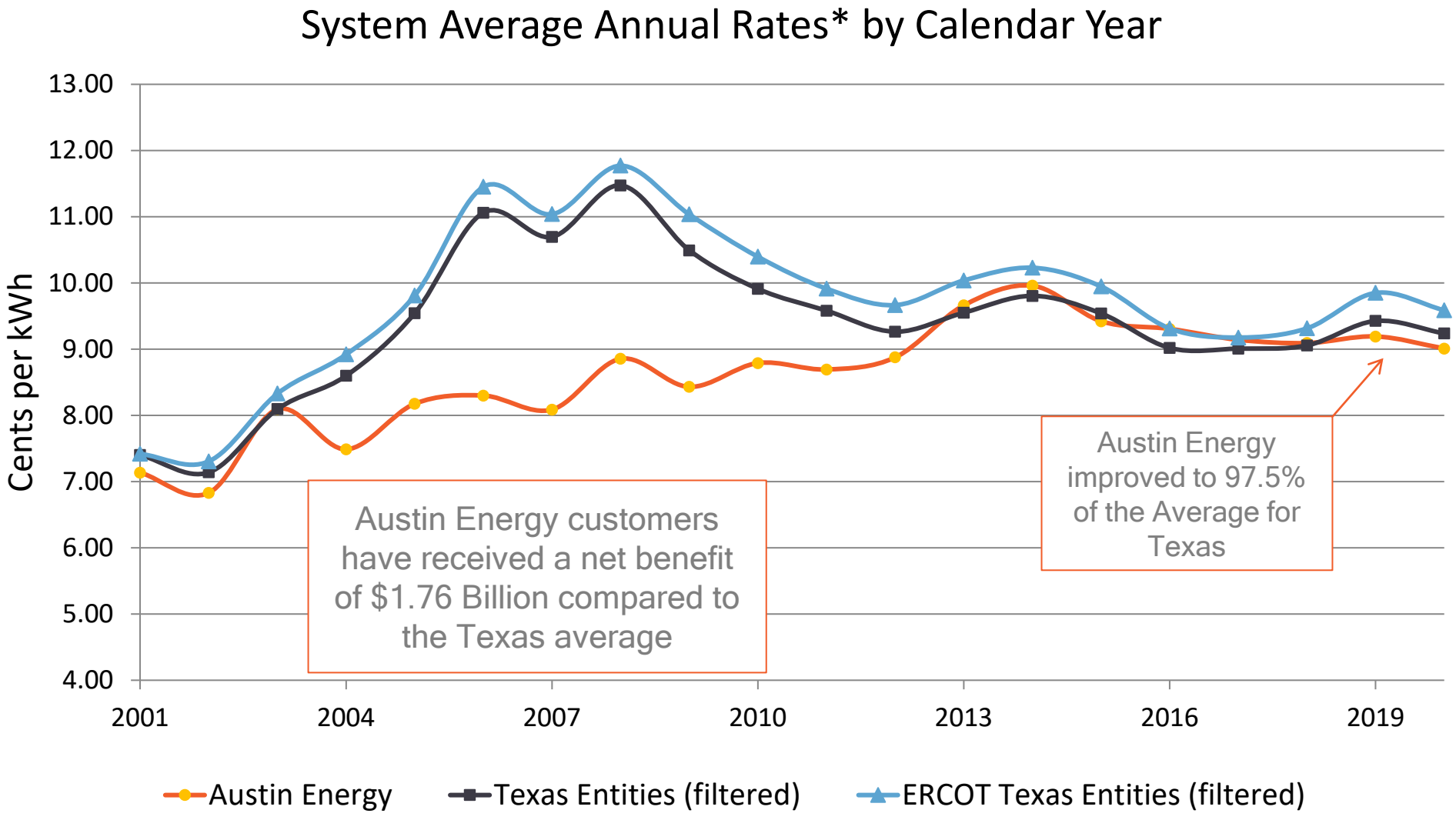
Costs identified are not inclusive of all Austin Energy costs

Residential Average Monthly Bill for 2020 Second Lowest in Texas



Source: U.S. Energy Information Administration Form 861, October 2021

How Does Austin Energy Compare to the Texas Market?



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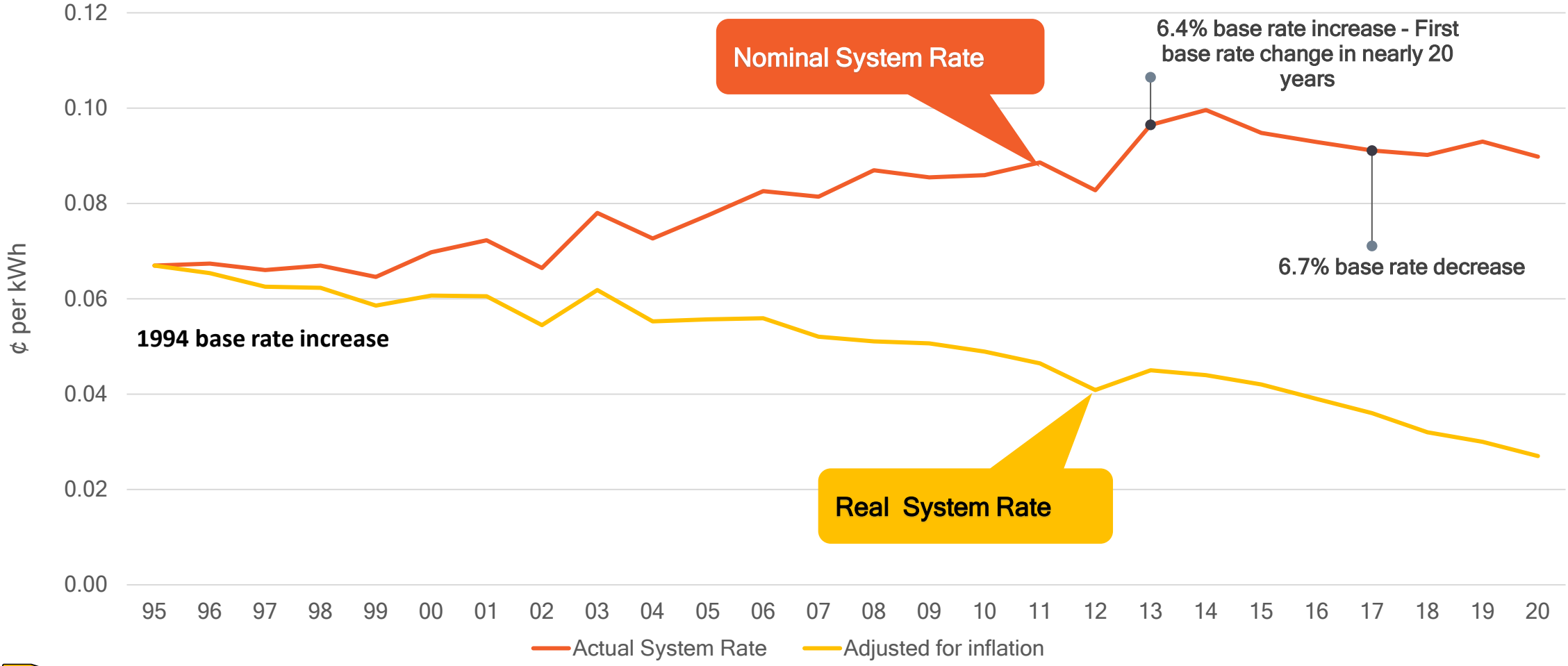
*Note: Includes base rates and pass-through rates

How has Austin Energy Trended Over Time?

System Average Annual Rates* by Calendar Year



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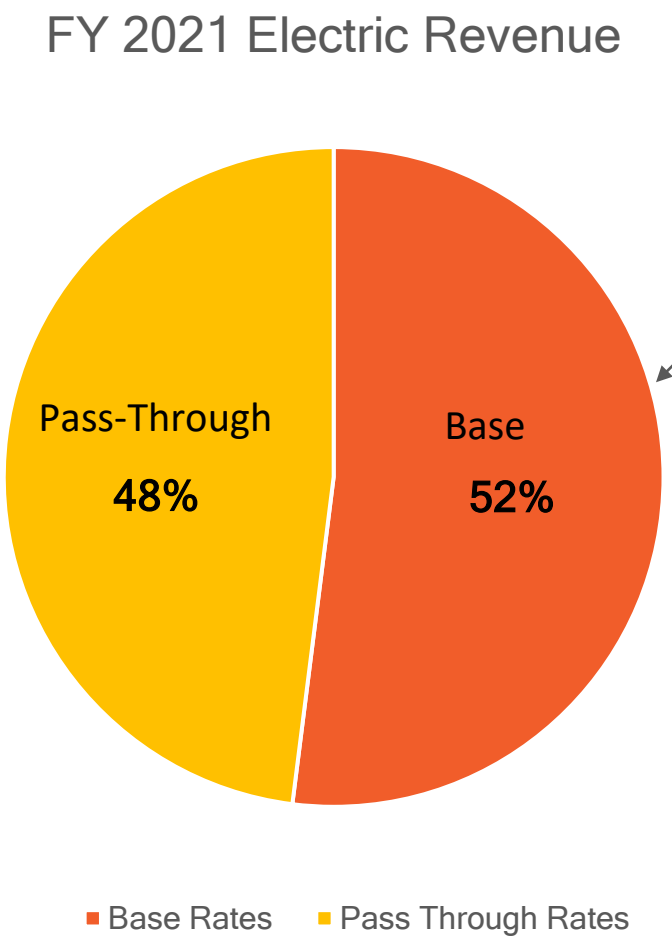
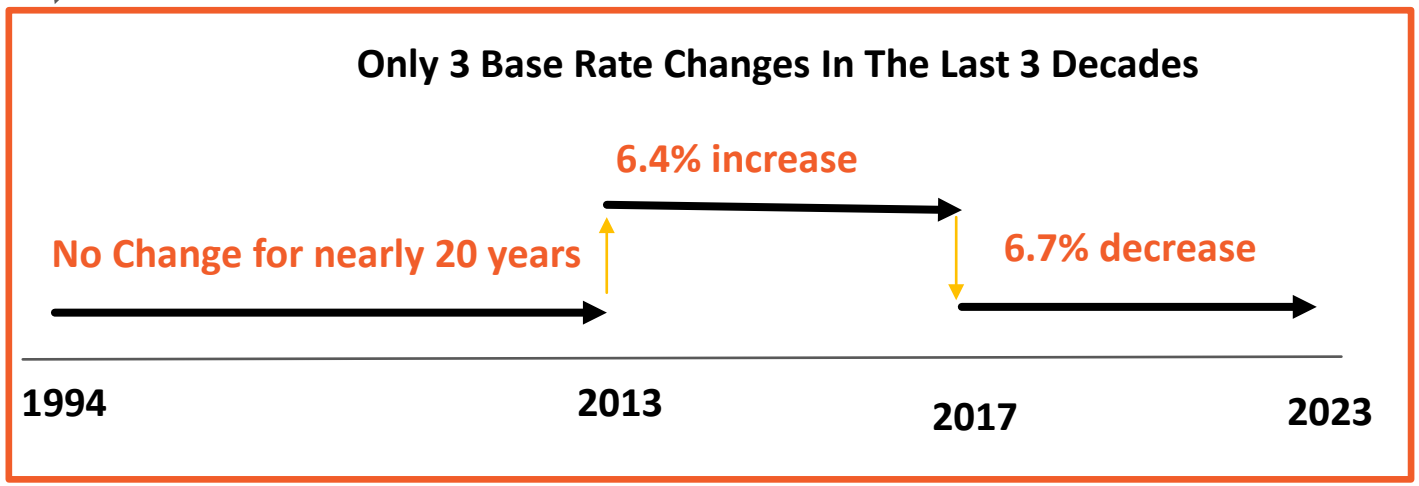
Are All Rates Going To Be Impacted?

No...The base rate review will only impact base rates – then remain stable over multiple years



- **Base rate review only impacts base rates. Base rates are about one-half of a residential customers' bill – even less for business customers**
- **Only 3 base rate changes in the last 3 decades**
- **Current financial policy requires base rate review every 5 years at a minimum**
- **Revenues were assessed in FY 2019 and deemed adequate (See memo to Council dated August 27, 2020)**



Source: Audited Financial Statements 2021.

What Does Base Rate Revenue Pay For?

Costs to Own and Operate the System

Vehicle Expenses

Vehicles, fuel and maintenance

Vegetation Management

Tree trimming and related work

Principal and Interest Payments

On bonds and commercial paper

Customer Care

Services such as call centers and utility billing

Information Technology

Purchases and support contracts

Supplies and Equipment

To operate and maintain the electrical system and power plants

Employees

Salary, benefits, pension contributions

General Fund Transfer

Other direct and indirect City services

Does Not Include

- Customer Assistance Program
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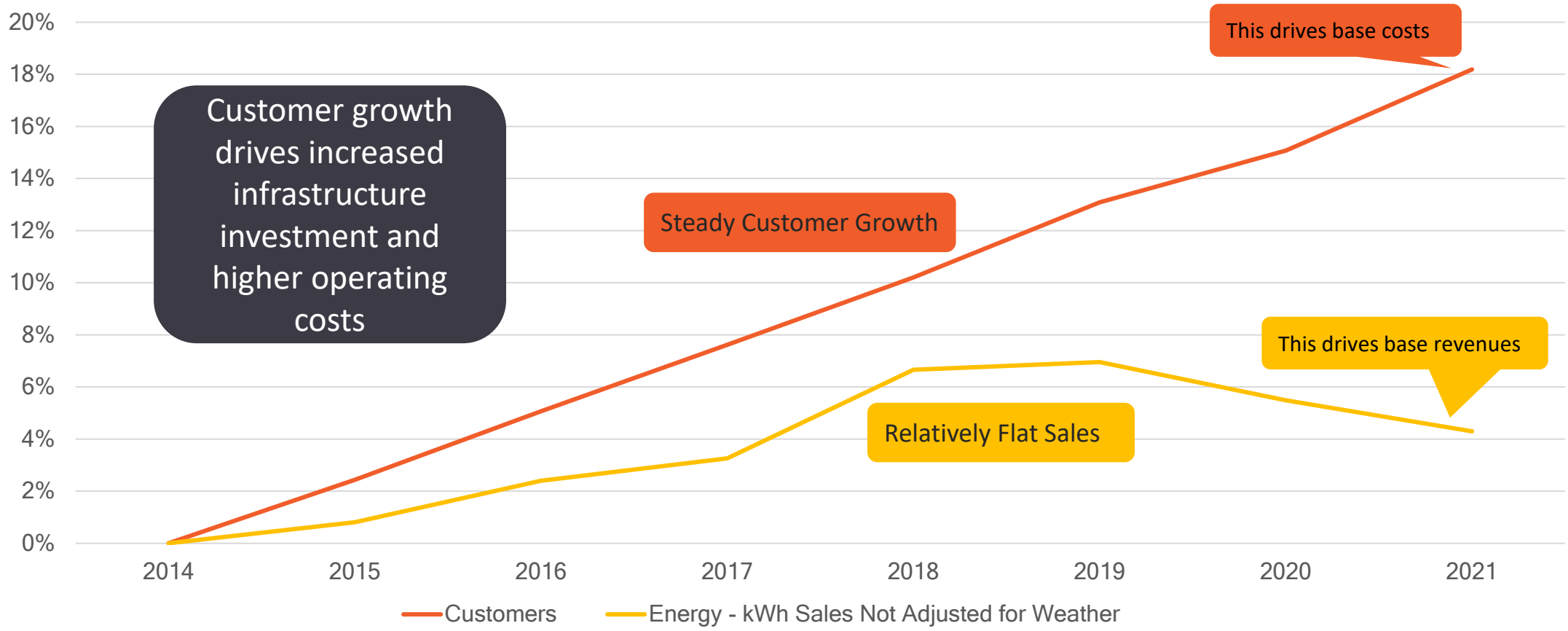
Why are Costs Outpacing Revenues?

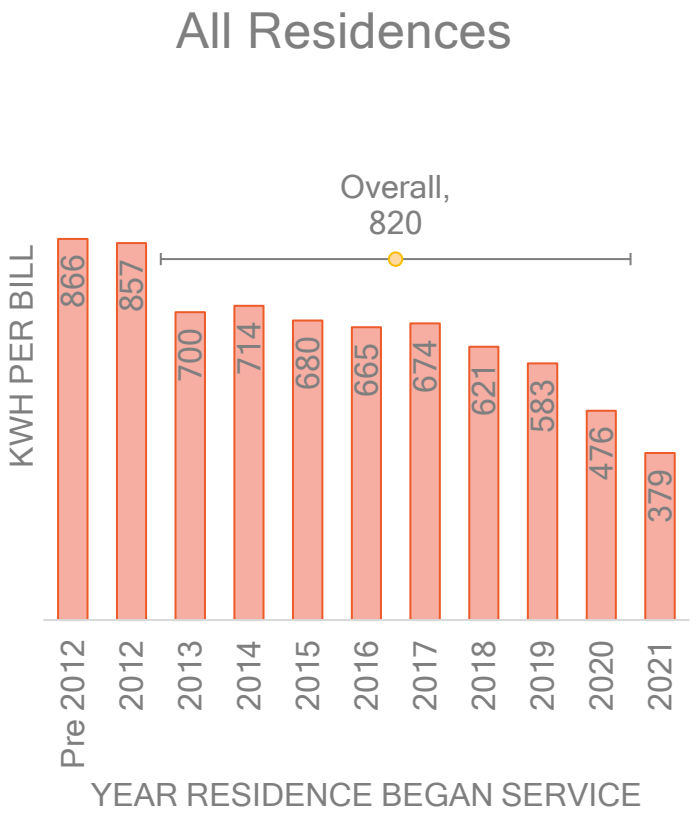
The current rate structure relies too heavily on kWh sales for revenue

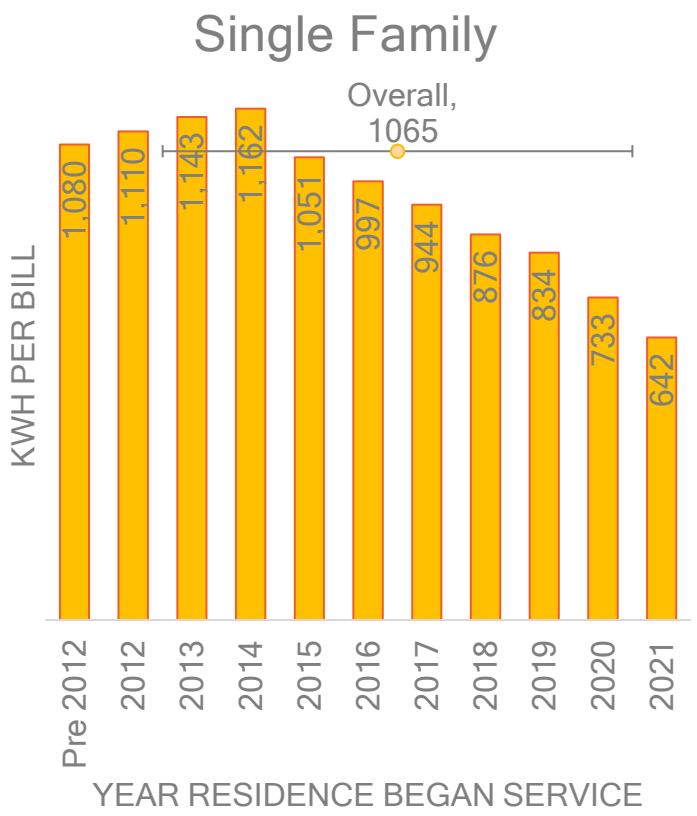


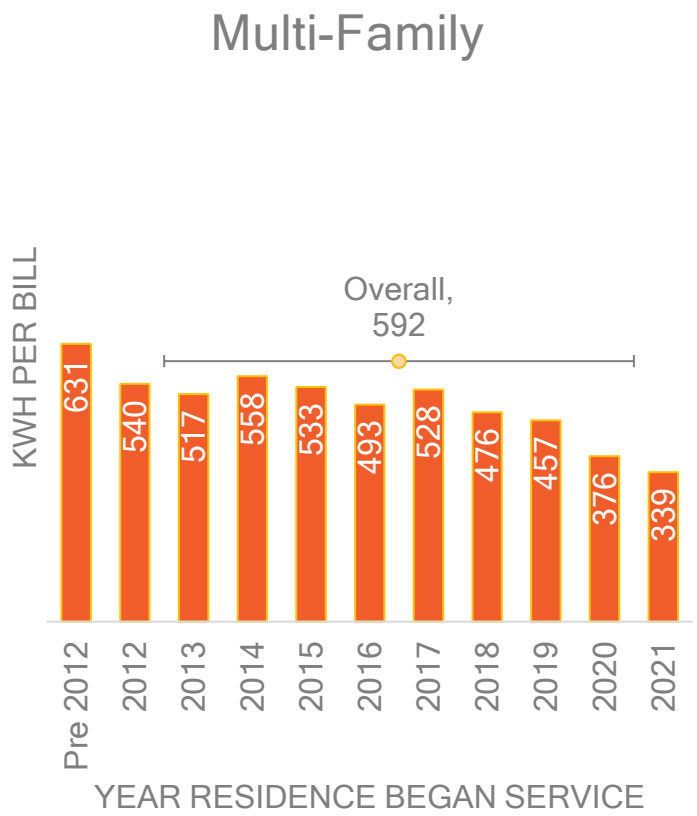
Source: Fund Summary Statements 2014-2021

New Residential Construction Uses 50% Less Electricity

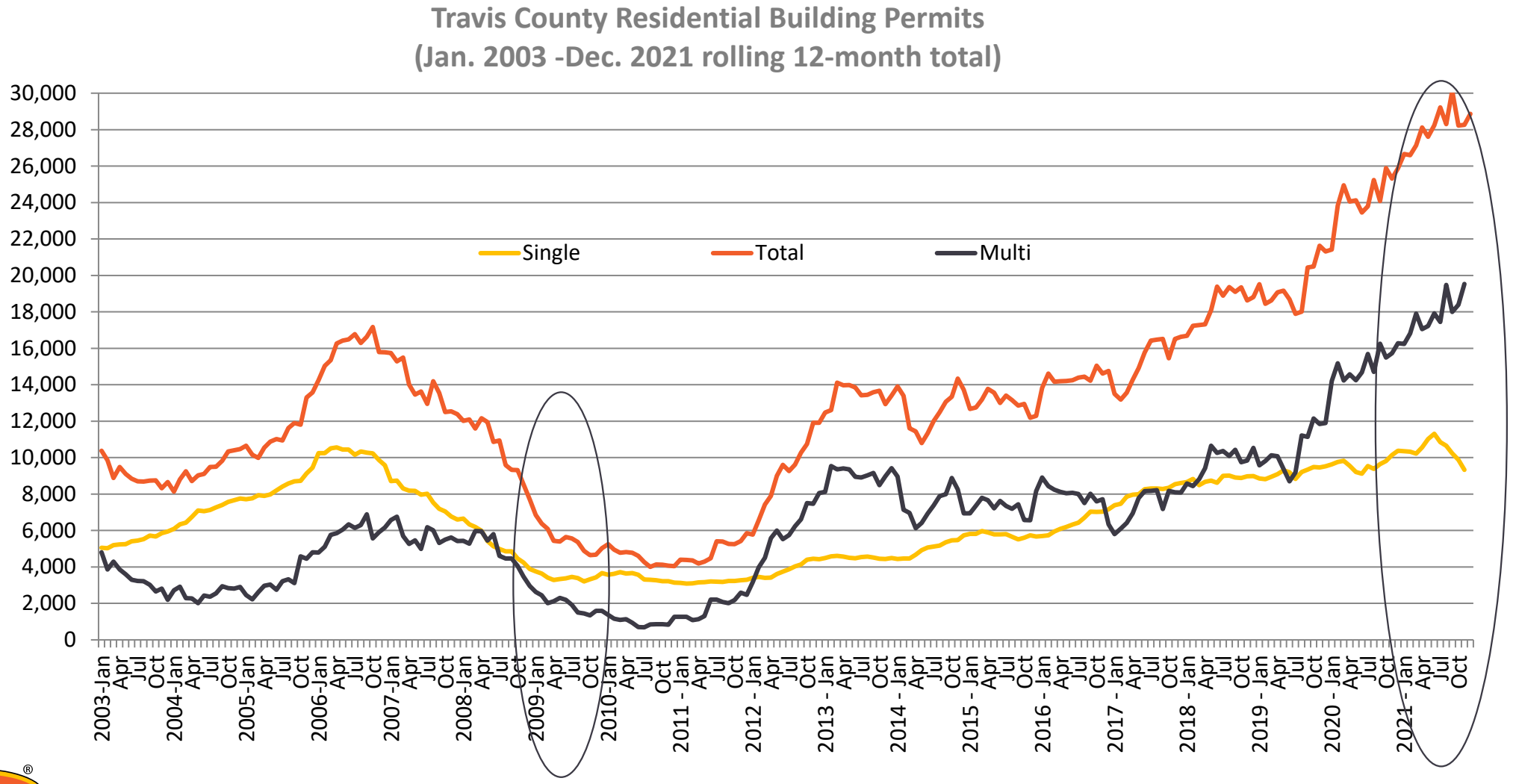
Average Residential kWh per Bill





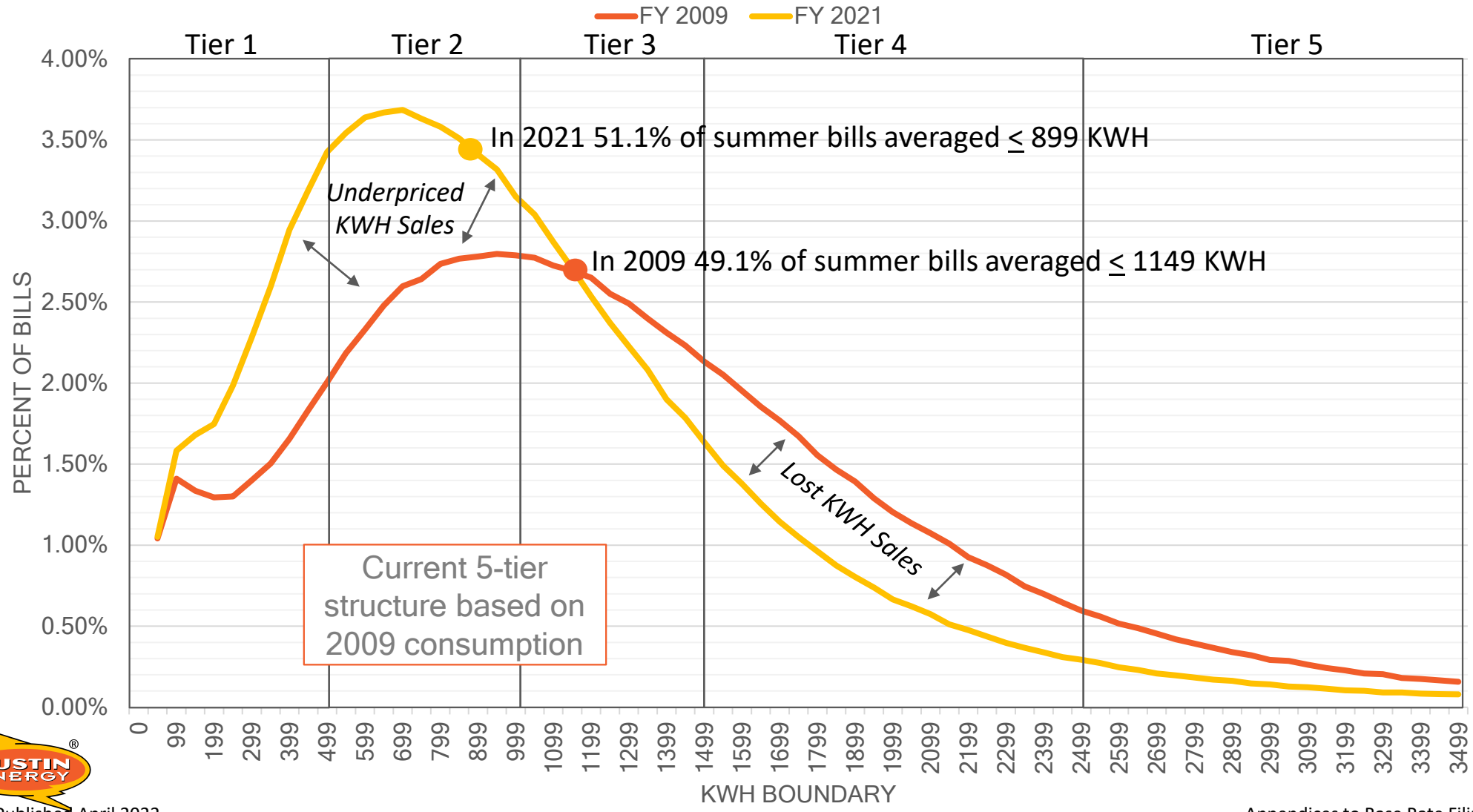


Housing Permits at All-time High with Dramatic Increase in Multi-Family



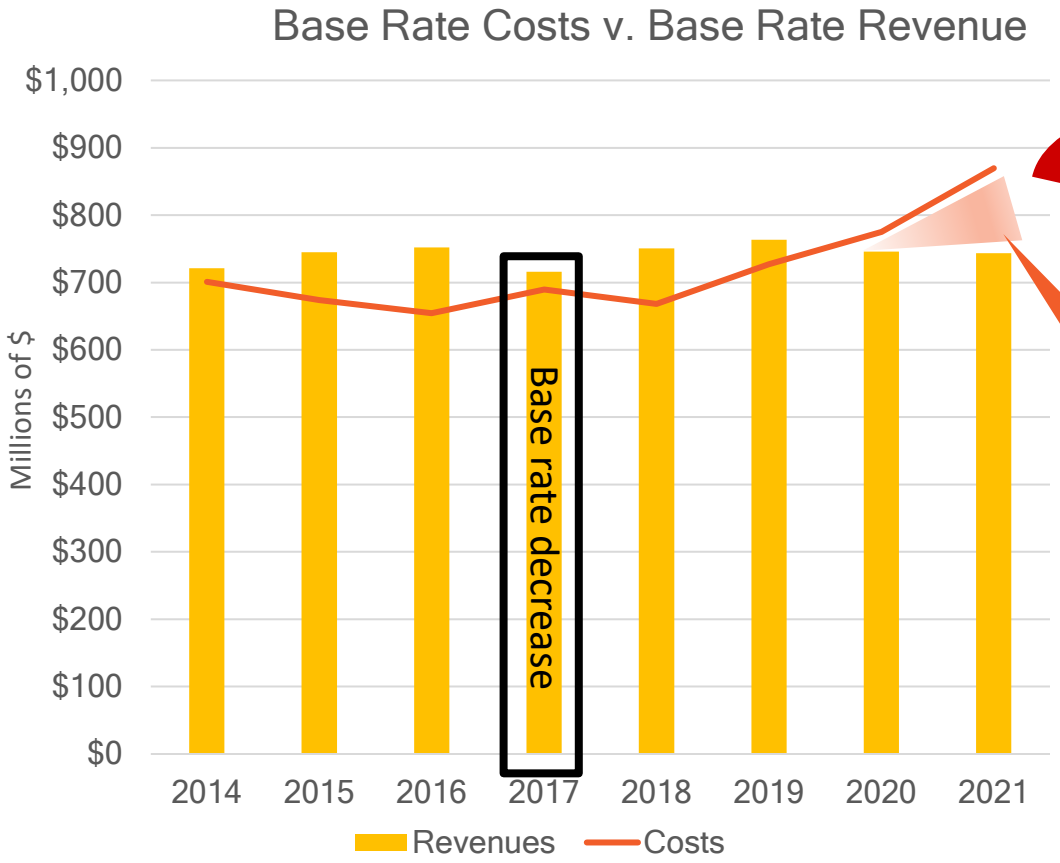
Average Residential Customer Summer Consumption Down 22% Since 2009

Higher billings in lower tiers and a reduction in higher tiers results in unrecovered costs



Why is a Base Rate Review Needed Now?

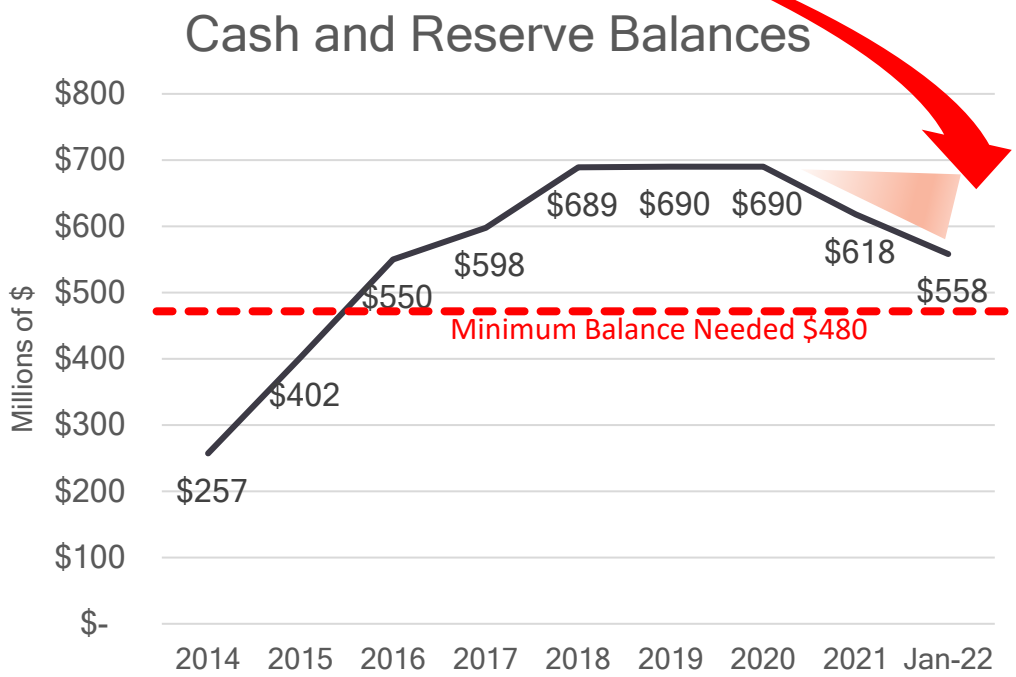
Costs are outpacing revenues



Source: Audited Financial Statements 2014-2021

When costs exceed revenue, cash is used to fill the gaps

Costs exceed revenue



Source: Audited Financial Statements 2014-2021. Unaudited Financial Statements 2022.

How Does Austin Energy Build Its Cash Balance?

We do not earn a profit and we can not sell shares to generate equity funding

Contributions to Working Capital (Millions of $)	Audited 2017	Audited 2018	Audited 2019	Audited 2020	Audited 2021
(A) Reserve Expense in Base Rates	$5	$0	$0	$0	$0
Depreciation & Amortization expense	$154	$156	$198	$290	$284
Less: Principal on debt	(37)	(36)	(66)	(78)	(81)
Less: Cash for construction	(63)	(59)	(67)	(80)	(143)
(B) Depreciation contribution	$54	$61	$65	$132	$60
(C) Net margin contribution	$12	$58	$3	($34)	($57)
Contributions to Working Capital (A+B+C)	$76	$119	$68	$98	$3

Source: Audited Financial Statements 2017-2021

Why are Adequate Cash Balances so Critical to Austin Energy?

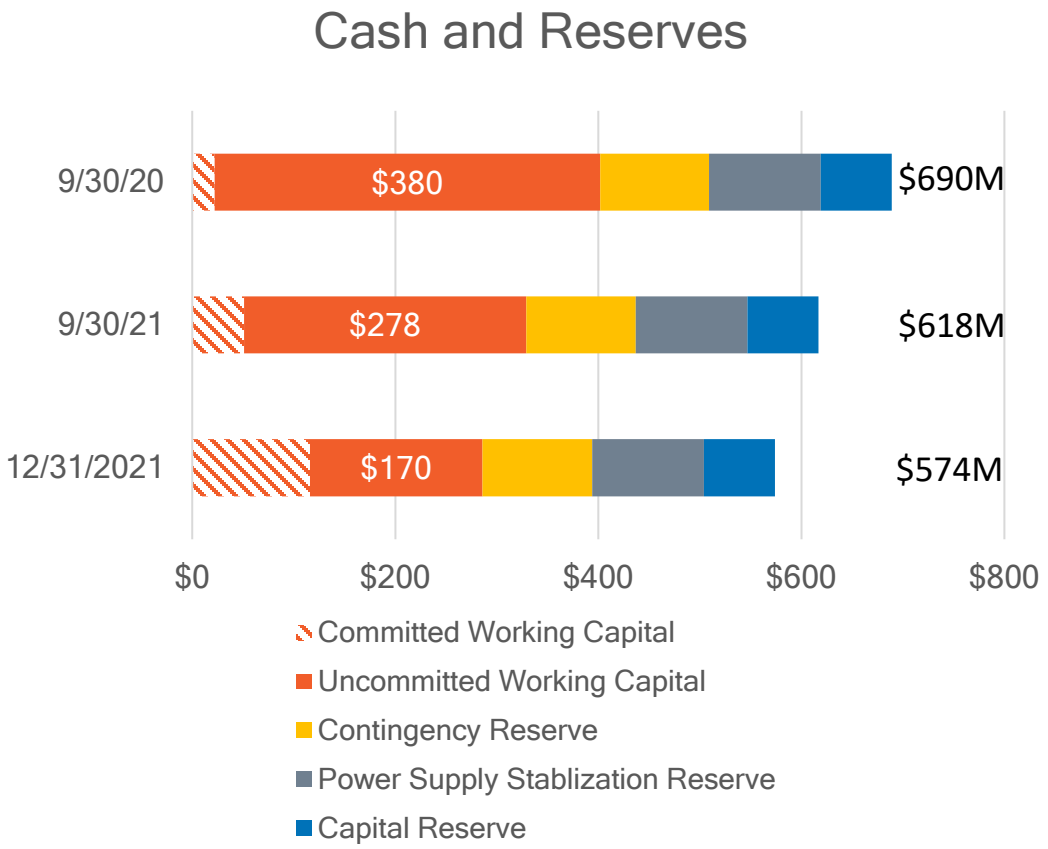
Austin Energy expenses total over $1.3 Billion every year and we have $1.8 Billion of debt

Financial policies: Require a minimum of $480M

Liquidity: Ensure investors and vendors will be paid timely

Cash Management: Manage ebbs and flows of cash resulting from seasonality and pass-through expenses

Capitalization: Cash funding of projects to maintain a favorable capital structure



Source: Audited Financial Statements 2020-2021. Unaudited Financial Statement 2022

Key Financial Metrics Declining

	Minimum or Target	2017	2018	2019	2020	2021
Operating Margin	10%	10%	8%	6%	(3%)	(5%)
Net Income/(Loss) (Millions of $)	> $0	$17	$58	$3	($34)	($57)
Days Cash on Hand	150 Days	205	224	218	222	213
Debt Service Coverage	> 2.0	3.4	3.6	4.0	2.1	1.8
Debt to Capital	< 50%	44%	44%	52%	53%	54%

Source: Audited Financial Statements 2017-2021

Policies Require That Revenue Deficiencies be Addressed

Austin Energy Policies, Bond Covenants and Credit Agency Concerns

- **Section 4 Master Bond Ordinance**: **Requires the City to fix rates to pay all current operating expenses. If net revenues are insufficient, the City shall cause such rates to be revised and adjusted to comply with the rate covenant.**
- Austin Energy Financial Policy #17: A rate adequacy review shall be completed every five years, at a minimum, through performing a cost-of-service study. Electric rates shall be designed to generate sufficient revenue to support the full cost of operations and to ensure a minimum debt service coverage of 2.0x on electric utility revenue bonds.
- Moody's October 2020 Credit Report: Factors that could lead to a downgrade:
  - **"Failure to implement needed rate increases in a timely manner** or political intervention resulting in deterioration of key financial metrics."
  - "Adjusted debt service coverage ratio (DSCR) falls below 1.8x and adjusted days liquidity on hand of less than 150 days for an extended period."

Austin Energy's Base Rate Review Process

A structured process designed to provide an independent recommendation

What comes next? How does the process work?

Guiding Principles for Establishing Base Rates

Equitable and fair rates

Stable bills and simple rates

Protect vulnerable customers

Preserve energy efficiency and conservation

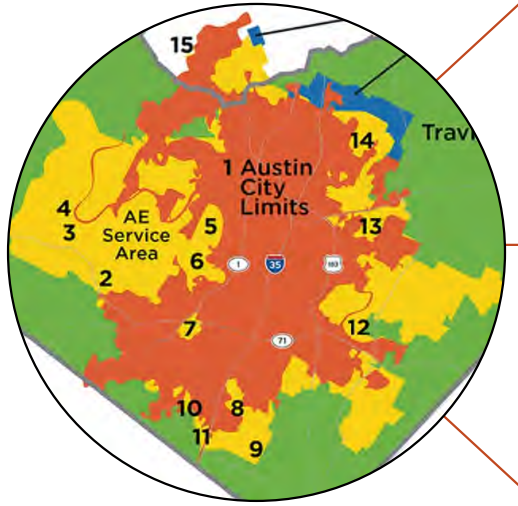
Austin Energy will need to balance multiple guiding principles during this base rate review

Base Rate Review Process

- Public, transparent process similar to the 2016 rate case
- Includes Impartial Hearing Examiner and Independent Consumer Advocate
  - Independent Consumer Advocate's role is to represent residential and small business customers throughout the process
- Establishes guidelines, roles and responsibilities
- Community outreach and open participation to all customers

Targeted Community Outreach

- Customer groups have different concerns and will be impacted differently
- Public meetings: April – May
- Present need for base rate review and rate recommendations
- Feedback opportunities at meetings and through comment forms
- Explain how to participate in the process



Residential

- Virtual and in-person public meetings
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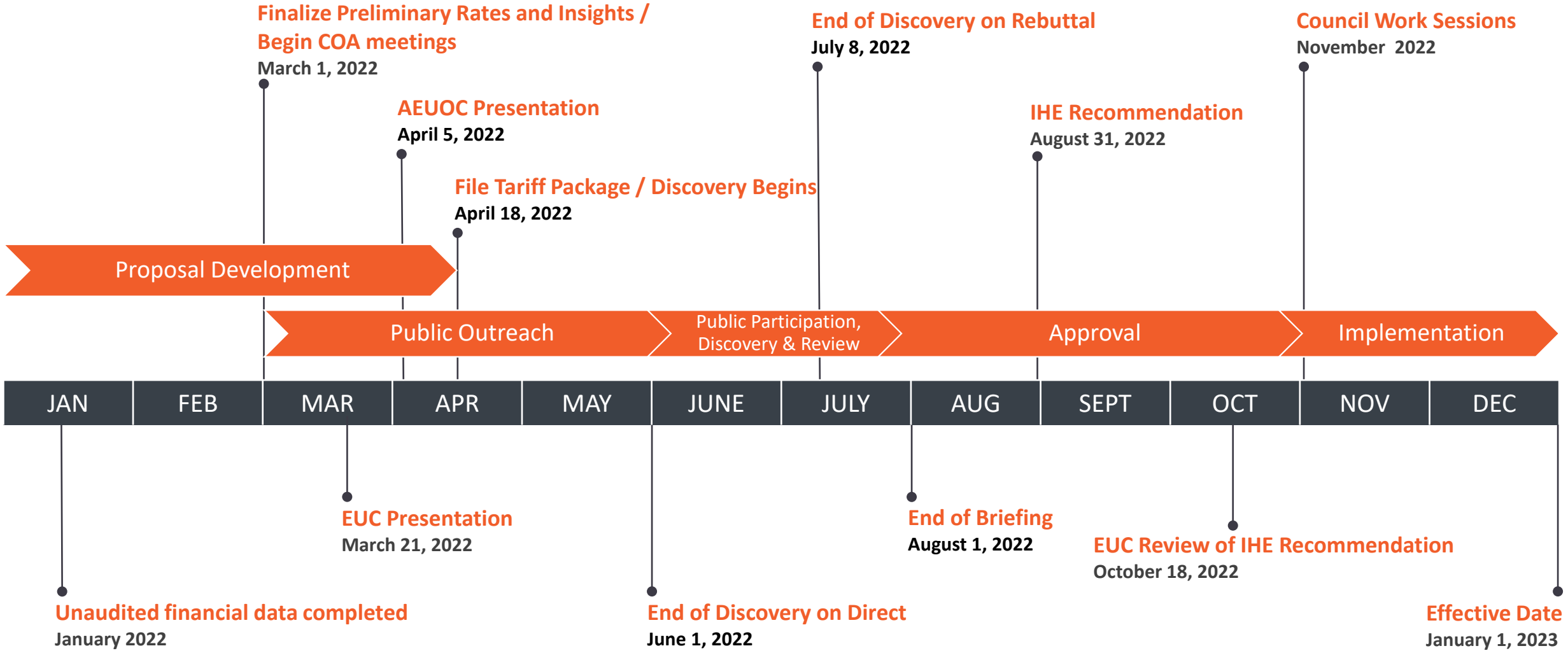
Small to Mid-Sized Businesses

- Virtual and in-person meetings
- Additional outreach through local business and stakeholder groups

Large Key Accounts

- Virtual and in-person meetings
- Key Accounts team to lead engagement

Austin Energy Base Rate Review Timeline



Expected Outcomes from the Base Rate Review

- Full recovery of base rate costs, improved financial metrics, compliance with bond covenants, financial policies and ‘AA’ credit expectations
- A revised residential rate structure that better recovers costs while enhancing fairness
- Gradual move for each customer class to pay their share of costs
- Greater equity for our more vulnerable customers through better rate design

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Austin Energy's 2022 Base Rate Review:

Introduction and Initial Briefing to the Utility Oversight Committee

Russell Maenius
Vice President – Finance

Tammy Cooper
Sr. Vice President - Regulatory Affairs, Communications & Compliance

April 5, 2022

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Disclaimer

Certain information set forth in this presentation contains forecasted financial information. Forecasts necessarily involve known and unknown risks and uncertainties, which may cause actual performance and financial results in future periods to differ materially from any projections of future performance.

Although the forecasted financial information contained in this presentation is based upon what Austin Energy management believes are reasonable assumptions, there can be no assurance that forecasted financial information will prove to be accurate, as actual results and future events could differ materially from those anticipated in such forecasts.

In addition, this presentation contains unaudited information and should be read in conjunction with the audited Comprehensive Annual Financial Reports for the City of Austin, which was published on March 14, 2022:

https://assets.austintexas.gov/financeonline/downloads/annual_comprehensive_financial_report/annual_comprehensive_financial_report_2021.pdf

Agenda

- Summary
- Financial Needs
- Base Rate Review Process
- Base Rate Review Schedule

Summary

Austin Energy Needs a Base Rate Review

The Need

- **Financial condition has declined due to lower revenues, resulting in $90 million+ in combined net losses in Fiscal Years 2020 and 2021, and $130 million+ in cash reduction**

The Process

- Submit tariff package with base rate proposal: April 18
- Public meetings: mid-April – mid-May
- Participant conferences and review: June – September
- City Council approval: November 17
- Base rate change effective: January 2023

The Ask

- Austin Energy needs your support in the base rate review process to ensure financial stability

Guiding Principles for Establishing Base Rates

Equitable and fair rates

Stable bills and simple rates

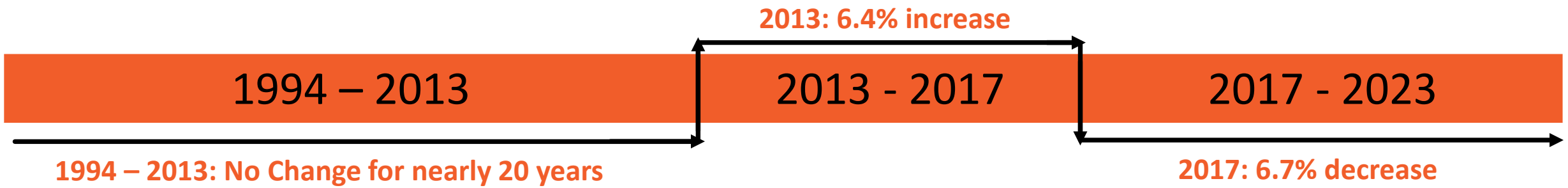
Protect vulnerable customers

Preserve energy efficiency and conservation

Austin Energy will need to balance multiple guiding principles during this base rate review

History: Base Rate Changes

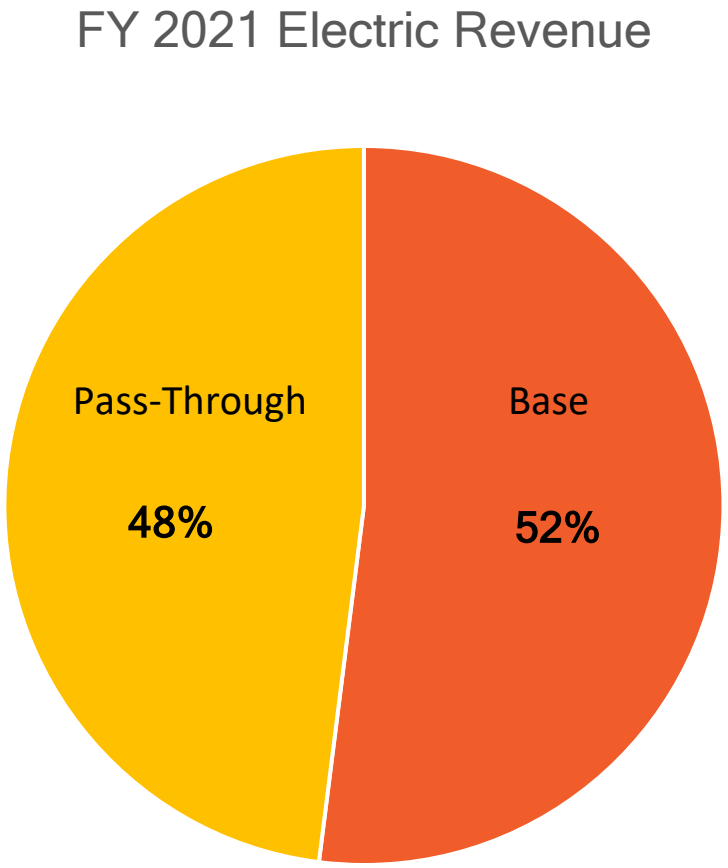
Only two base rate changes since 1994



Financial policy requires a base rate review at least every five years.

Will All Rates Be Impacted?

No. Base rates only.



Source: Audited Financial Statements 2021.

- Base rates: Cover costs to own and operate the electric system
- Pass-through rates: Fuel and power costs, transmission costs, regulatory costs, ERCOT market costs, Customer Assistance Program, energy efficiency programs, street lighting costs

Examples of Base Rate Revenue Investments

Supplies & Equipment

Tree Trimming

Principal + Interest Payments

Employees

Information Technology

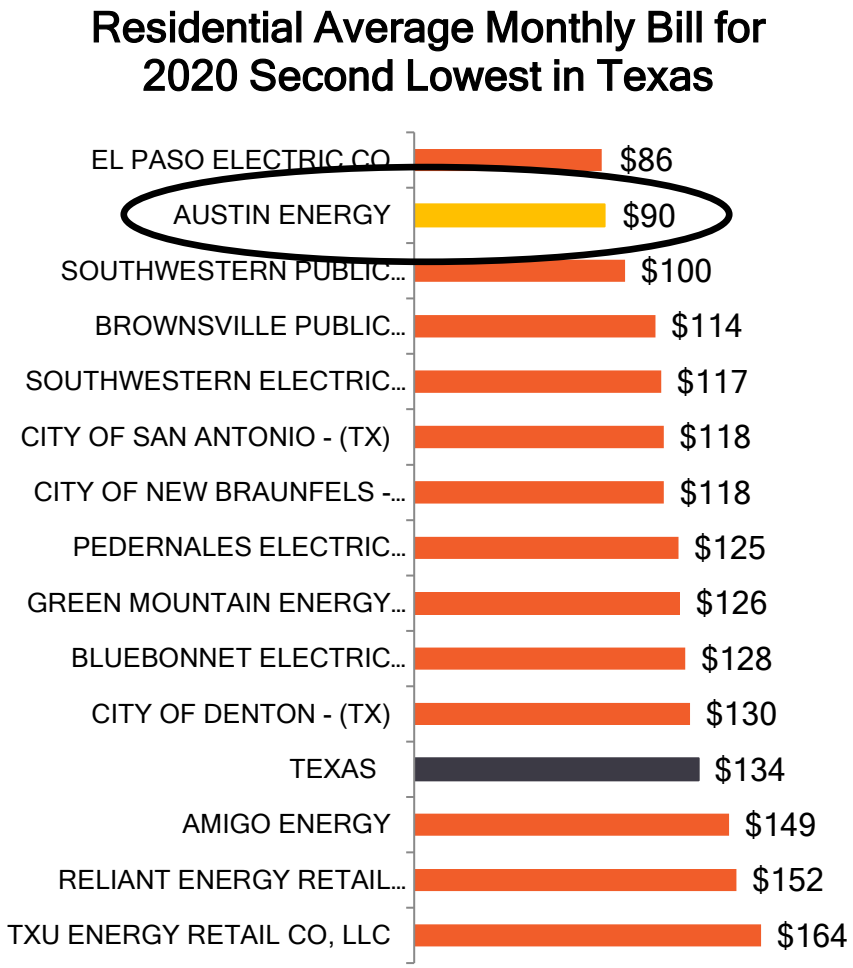
General Fund Transfer

BASE RATE REVENUE DOES NOT INCLUDE:

- Customer Assistance Program
- Energy efficiency programs
- Transmission related costs
- Power purchases from ERCOT
- District energy and cooling
- Streetlights

Austin Energy is Customer Driven, Community Focused

Affordably Providing Electric Service



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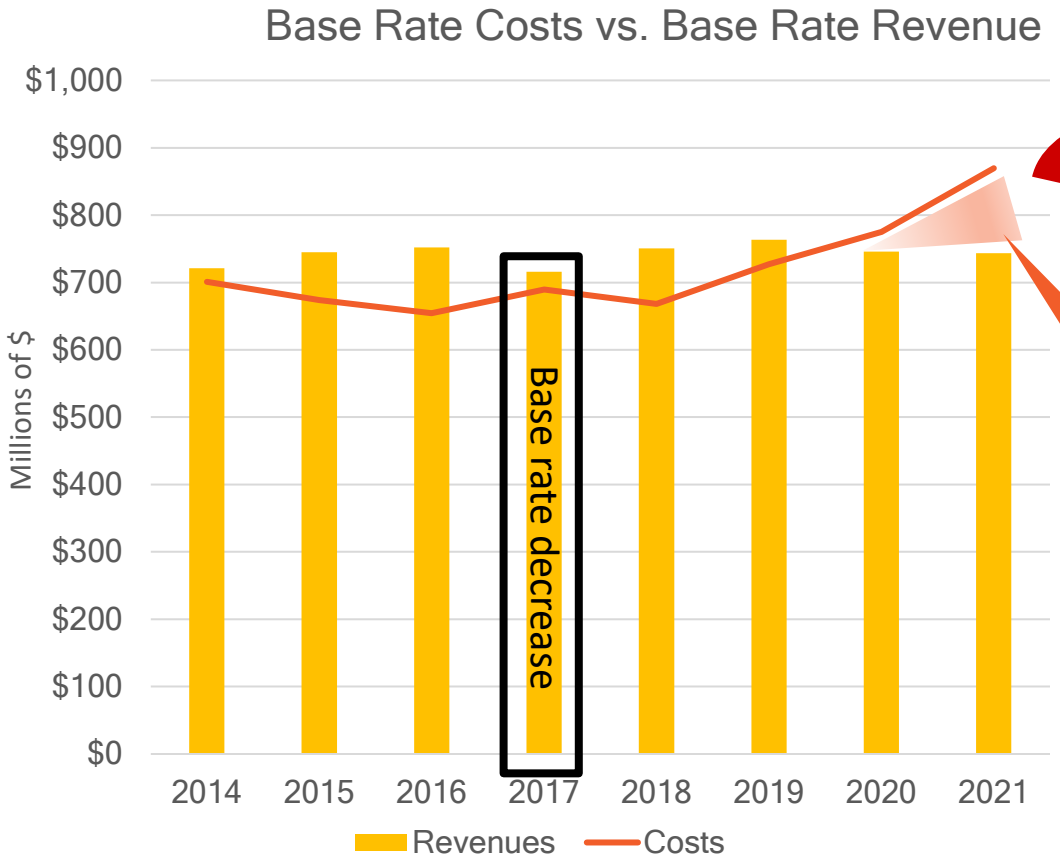
Costs are outpacing revenues



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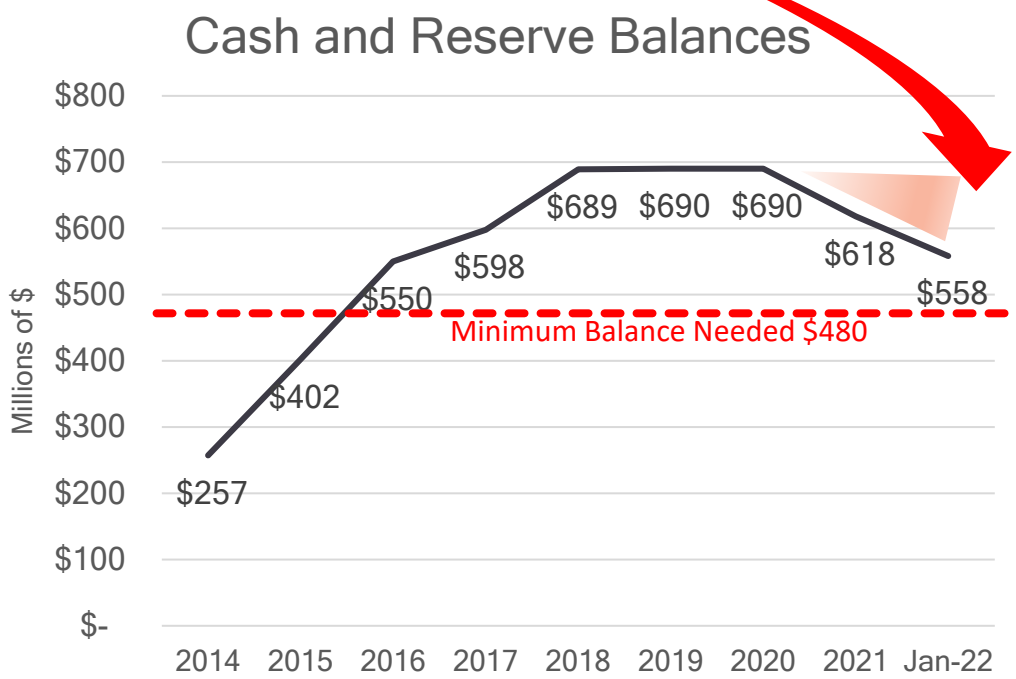

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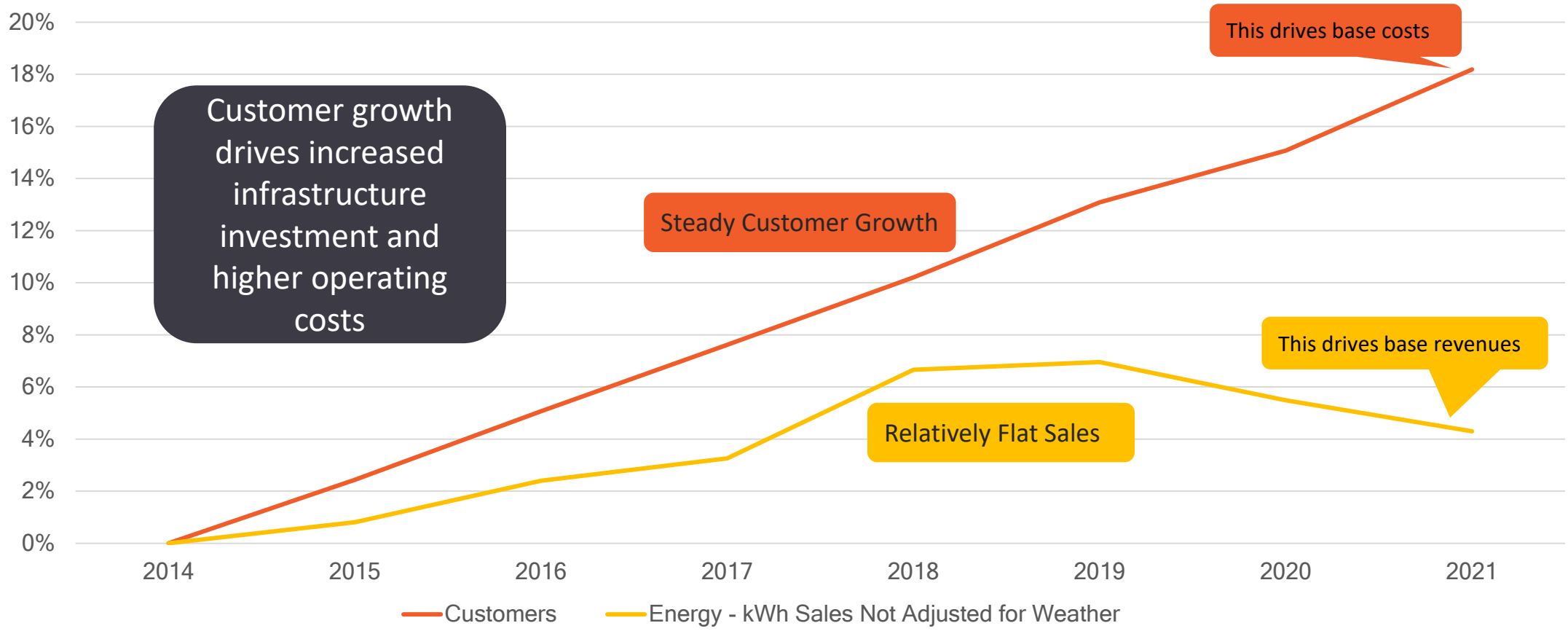

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Outgrown Residential Rate Structure

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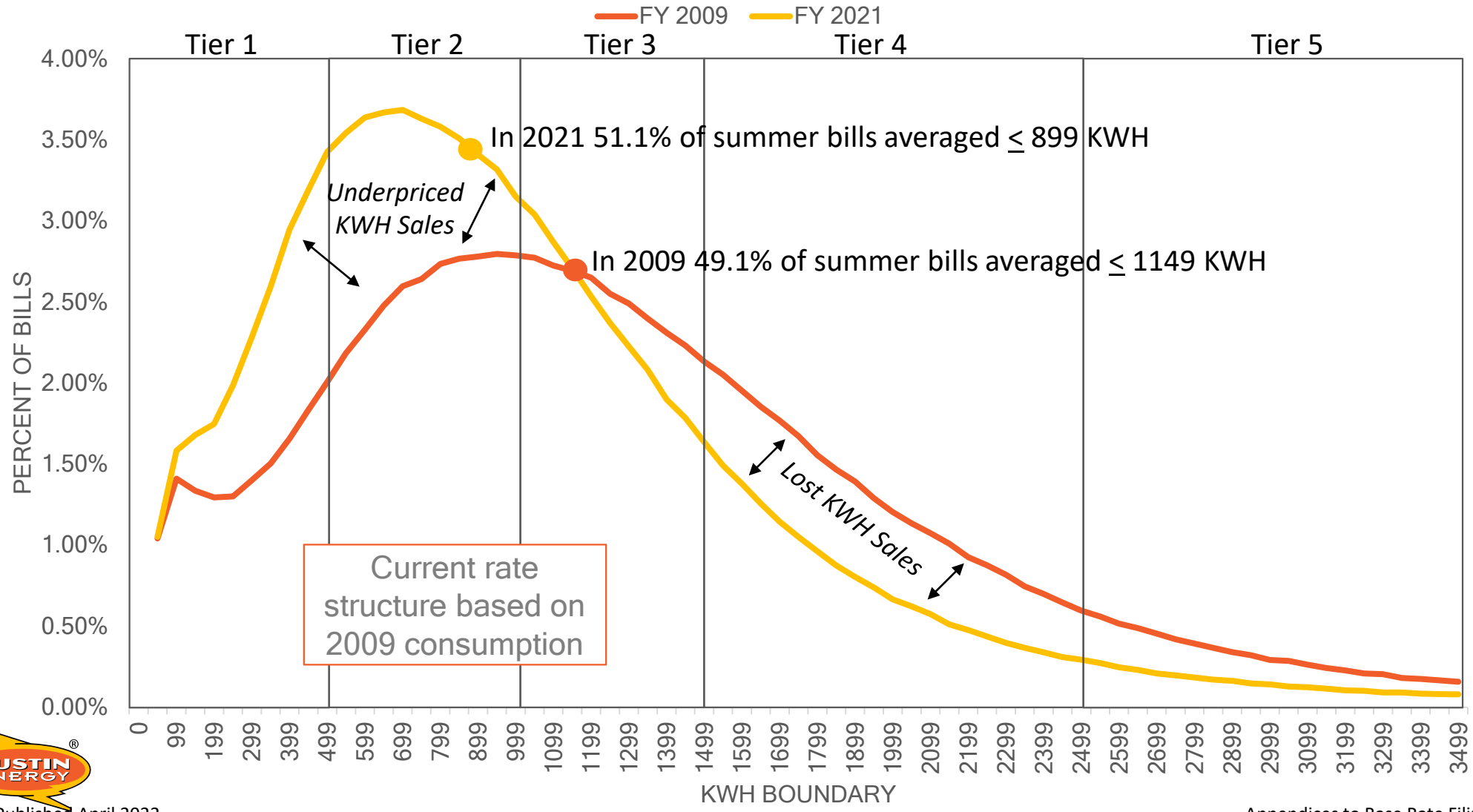

Average residential customer summer consumption down 22% since 2009

Policy Requirements and Credit Rating Impacts

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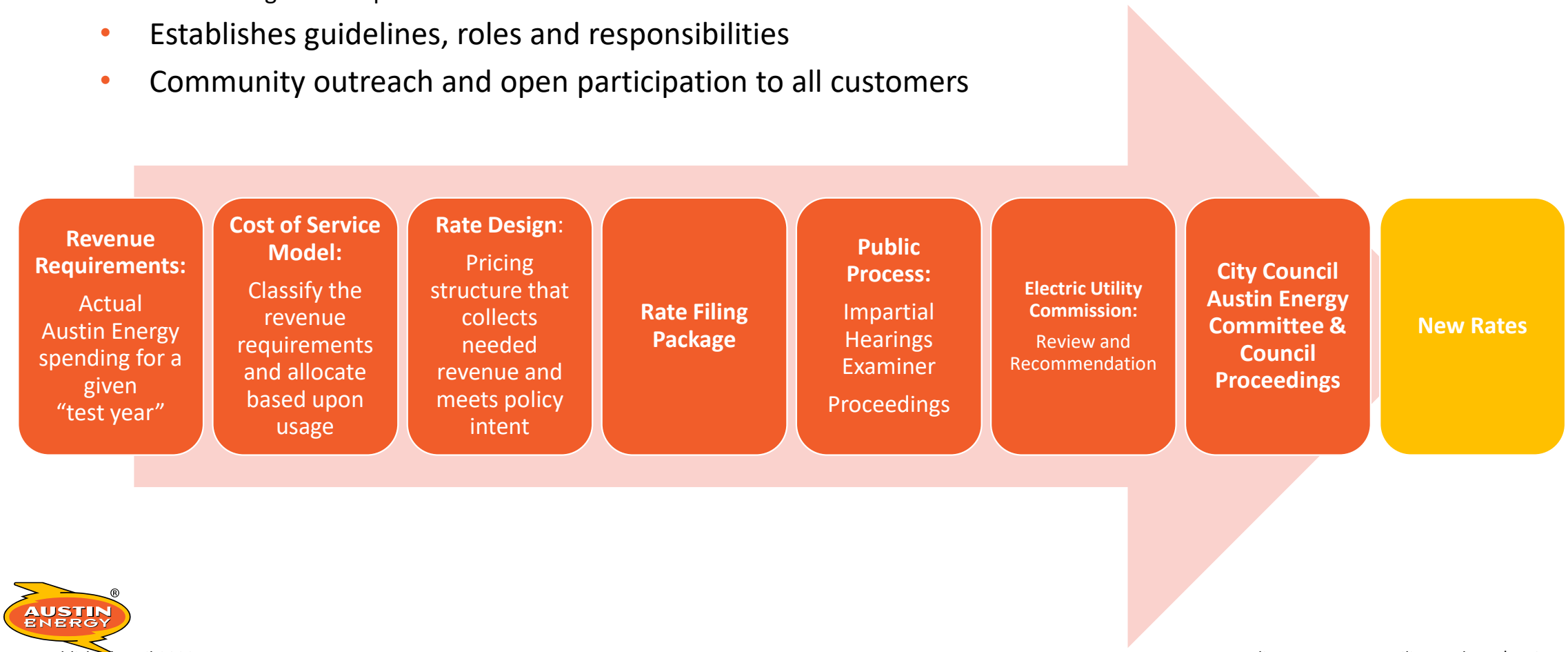

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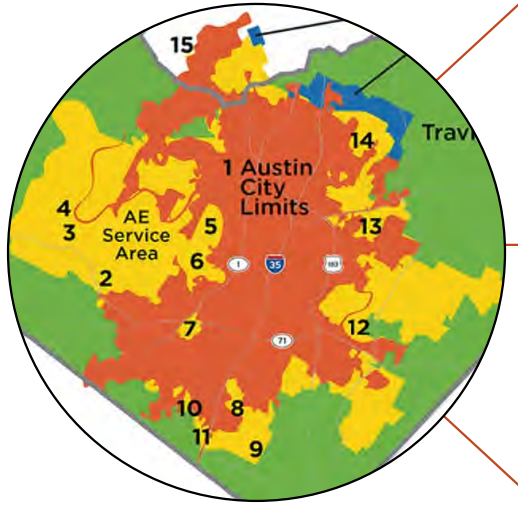

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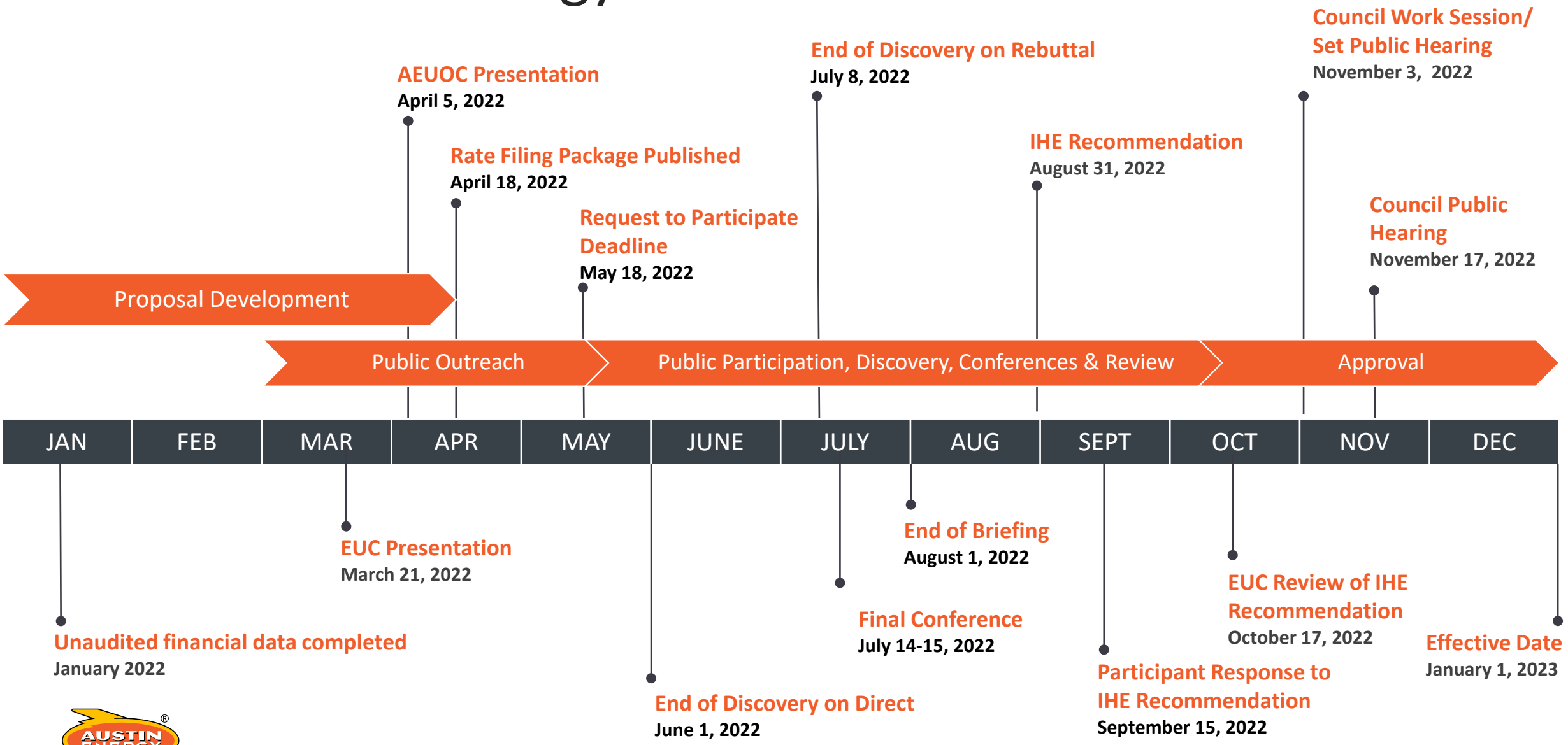

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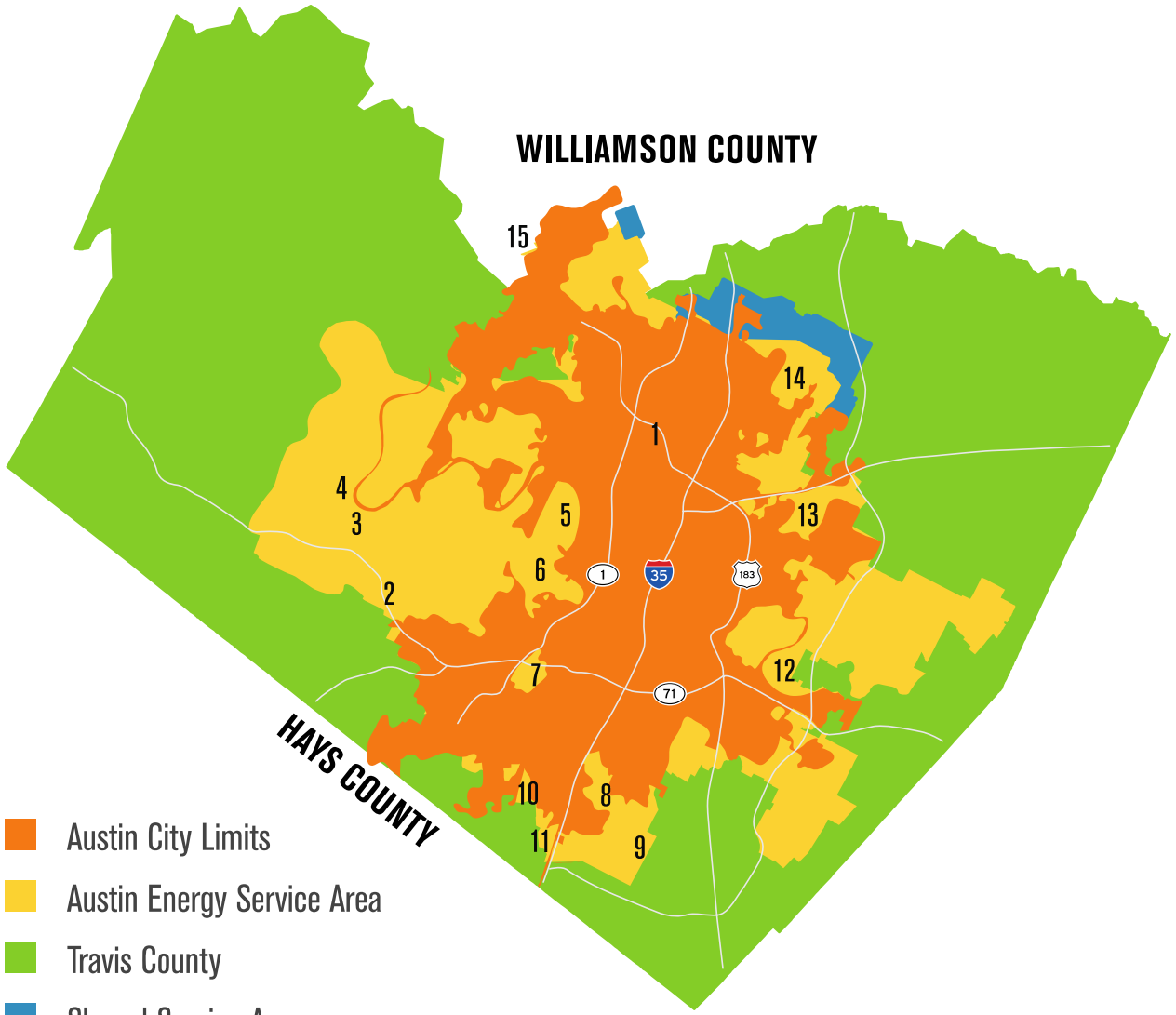

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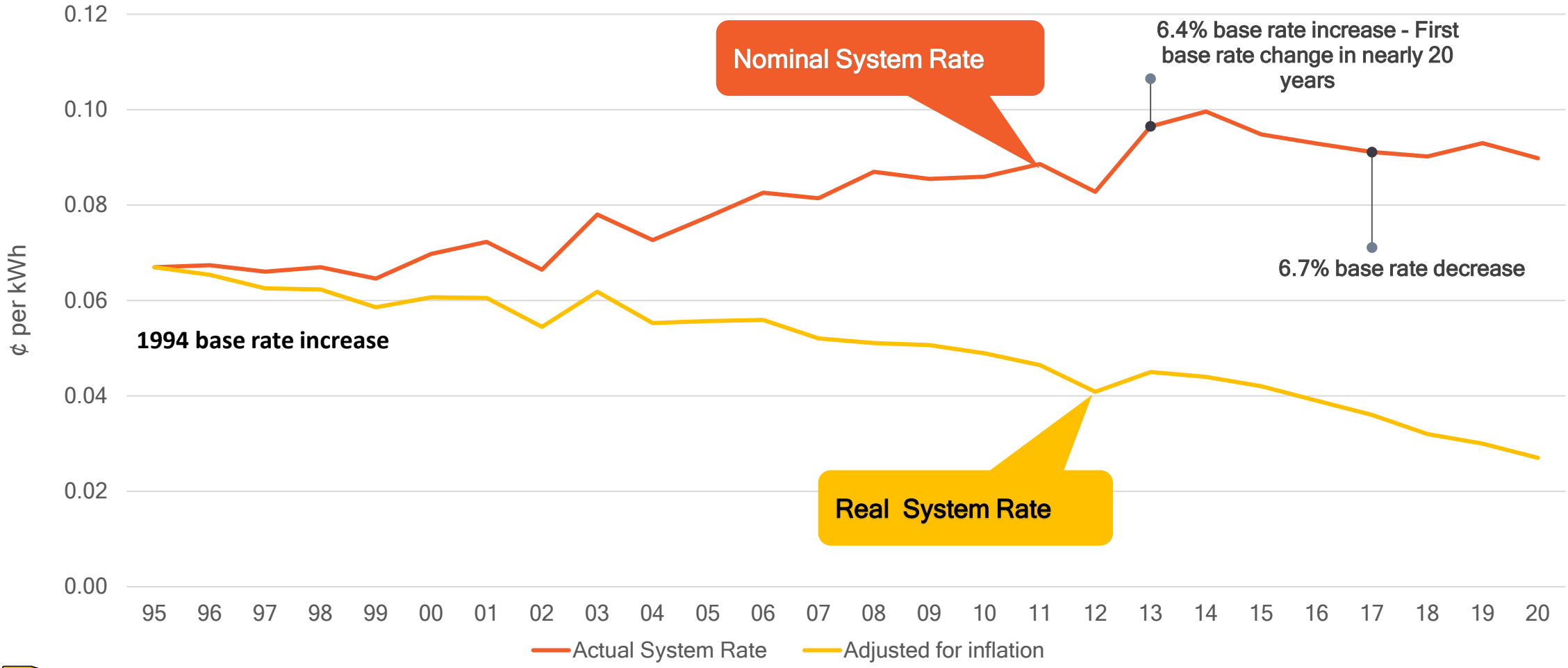
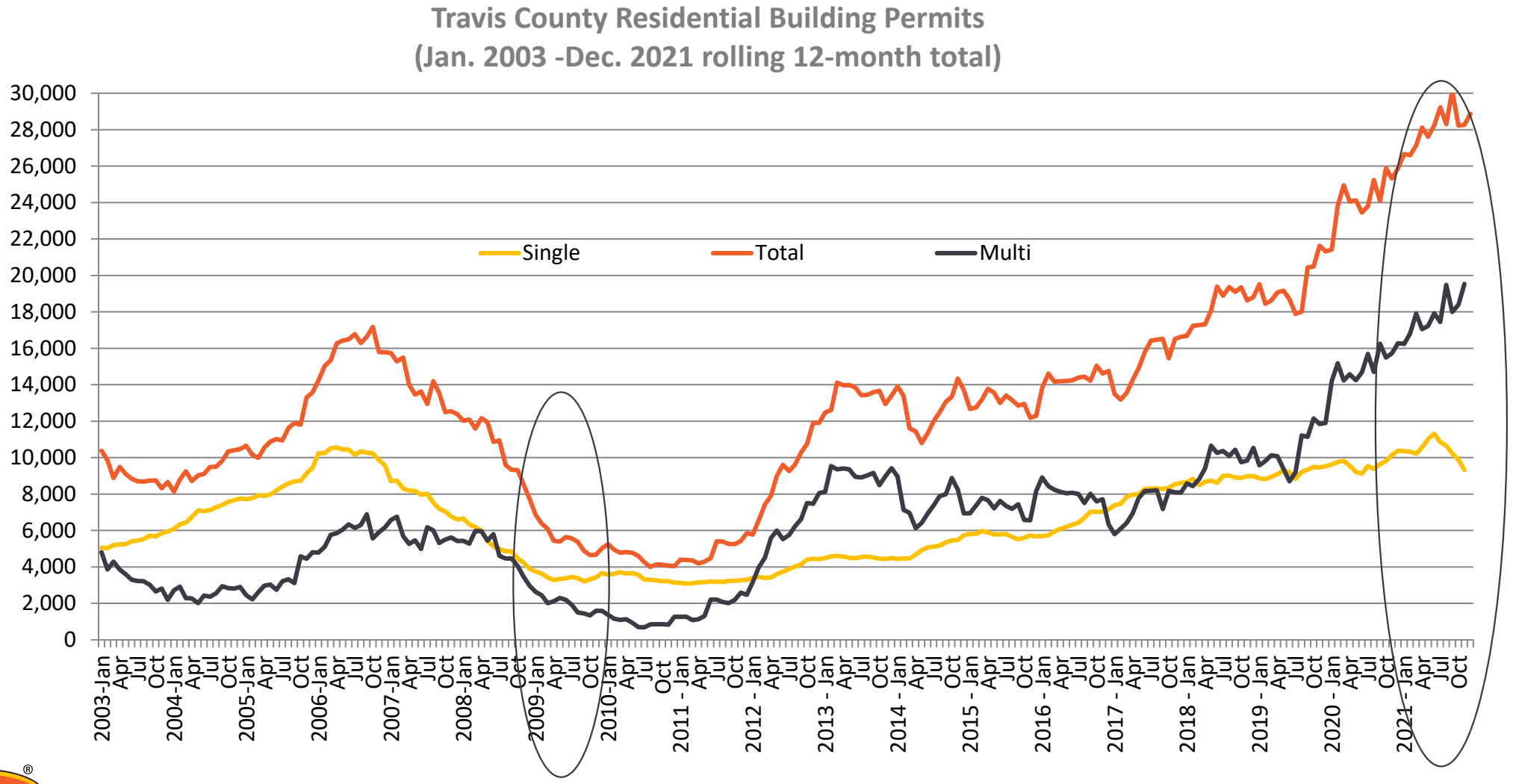
System Average Annual Rates* by Calendar Year



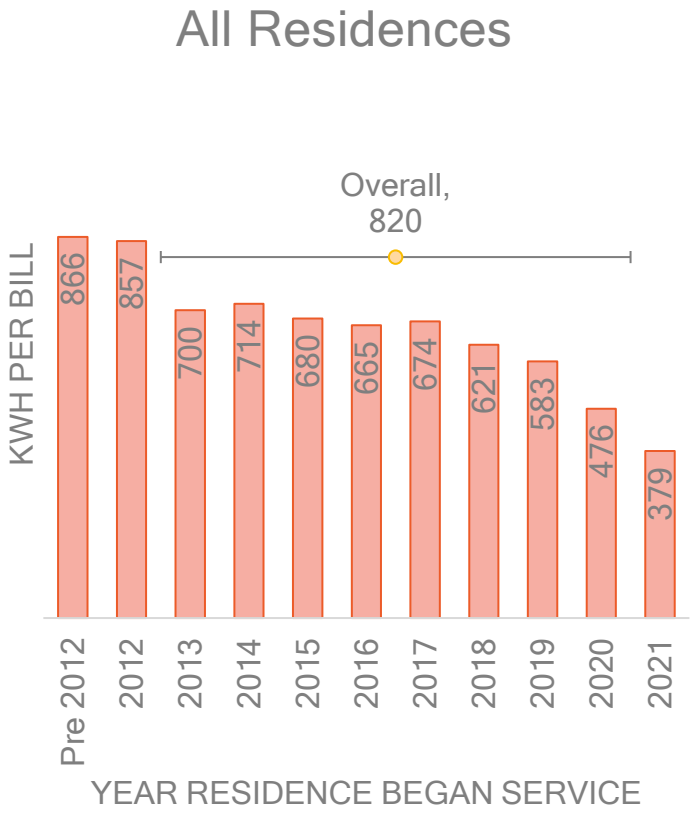
*Note: Includes base rates and pass-through rates

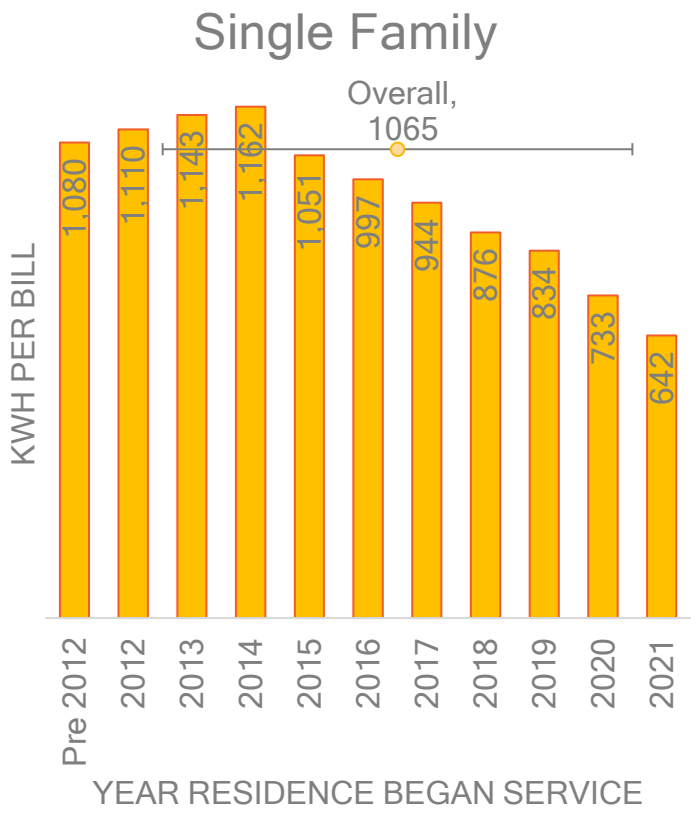
Housing Permits at All-time High with Dramatic Increase in Multi-Family

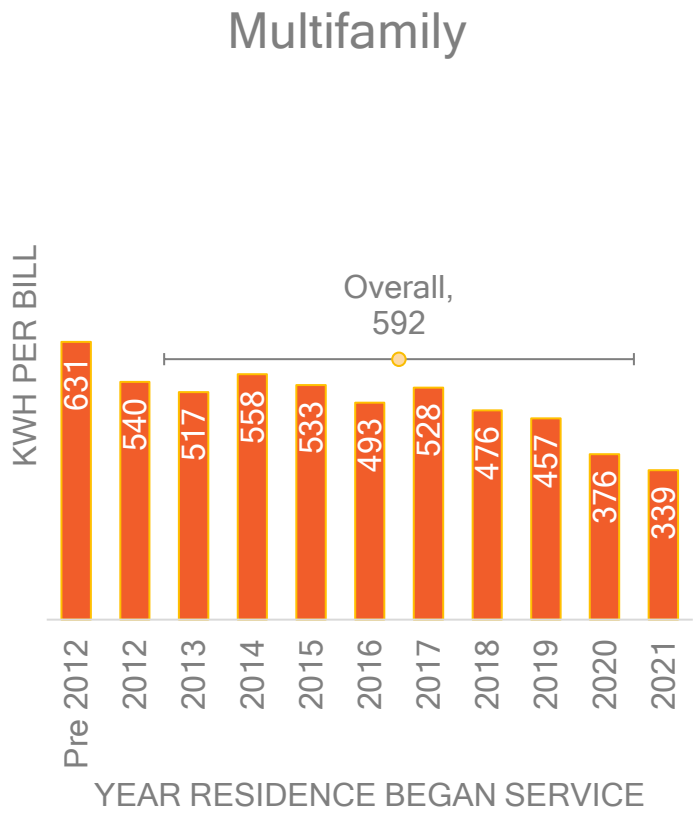


Outgrowing the Old Rate Structure

Average Residential kWh per Bill







How Does Austin Energy Build Its Cash Balance?

We do not earn a profit and we can not sell shares to generate equity funding

Contributions to Working Capital (Millions of $)	Audited 2017	Audited 2018	Audited 2019	Audited 2020	Audited 2021
(A) Reserve Expense in Base Rates	$5	$0	$0	$0	$0
Depreciation & Amortization expense	$154	$156	$198	$290	$284
Less: Principal on debt	(37)	(36)	(66)	(78)	(81)
Less: Cash for construction	(63)	(59)	(67)	(80)	(143)
(B) Depreciation contribution	$54	$61	$65	$132	$60
(C) Net margin contribution	$12	$58	$3	($34)	($57)
Contributions to Working Capital (A+B+C)	$76	$119	$68	$98	$3

Source: Audited Financial Statements 2017-2021

Why are Adequate Cash Balances so Critical to Austin Energy?

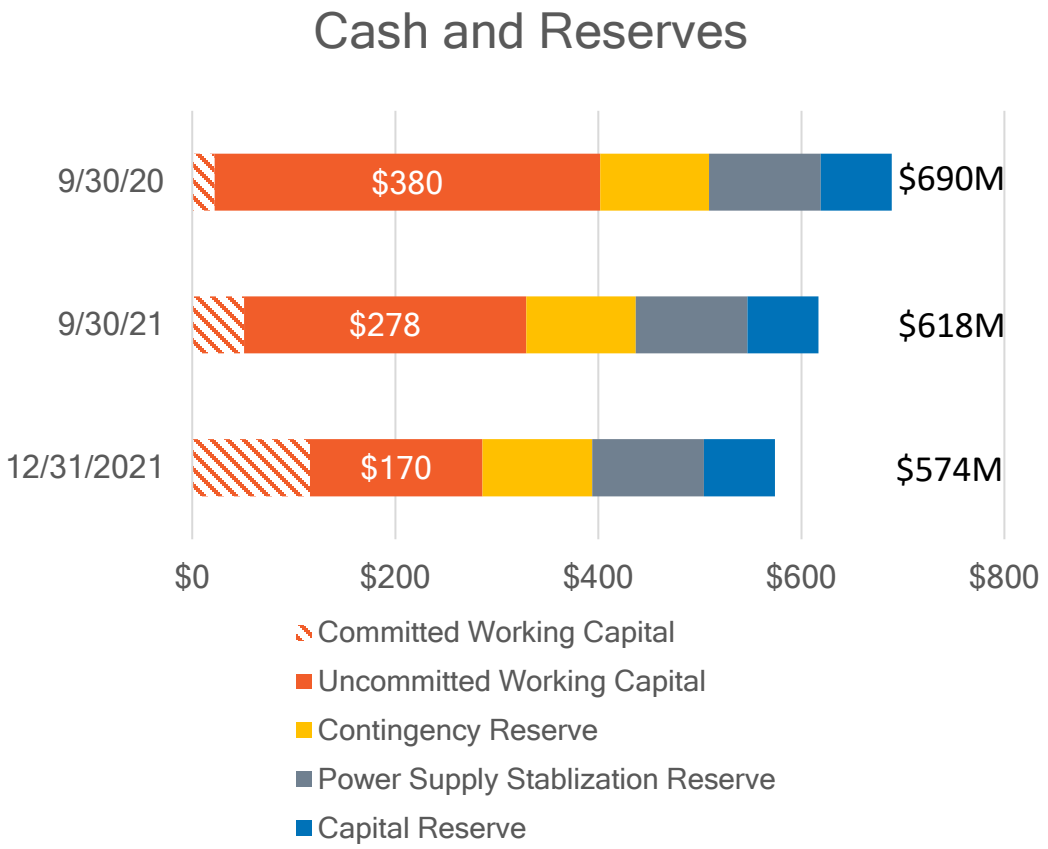
Austin Energy expenses total over $1.3 Billion every year and we have $1.8 Billion of debt

Financial policies: Require a minimum of $480M

Liquidity: Ensure investors and vendors will be paid timely

Cash Management: Manage ebbs and flows of cash resulting from seasonality and pass-through expenses

Capitalization: Cash funding of projects to maintain a favorable capital structure



Source: Audited Financial Statements 2020-2021. Unaudited Financial Statement 2022

Key Financial Metrics Declining

	Minimum or Target	2017	2018	2019	2020	2021
Operating Margin	10%	10%	8%	6%	(3%)	(5%)
Net Income/(Loss) (Millions of $)	> $0	$17	$58	$3	($34)	($57)
Days Cash on Hand	150 Days	205	224	218	222	213
Debt Service Coverage	> 2.0	3.4	3.6	4.0	2.1	1.8
Debt to Capital	< 50%	44%	44%	52%	53%	54%

Source: Audited Financial Statements 2017-2021

Appendix I: Glossary of Terms

Capacity factor: The ratio of the net electricity generated, for the time considered, to the energy that could have been generated at continuous full-power operation during the same period.

Commercial Customer: Any non-residential customer who receives electric service below 12,470 volts. Examples of commercial customers include retail stores, restaurants, doctors' officers, houses of worship, and office buildings.

Congestion: The situation that exists when requests for power transfers across a Transmission Facility element or set of elements, when netted, exceed the transfer capability of such elements.

Cost of Service (COS): Studies designed to show how much classes of customers should pay for the cost they impose on the system for the use of electricity and other services offered by the utility.

Demand: The rate at which electric energy is delivered to or by a system at a given instant, or averaged over a designated period, usually expressed in kilowatt (kW) or megawatt (MW).

Electric Reliability Council of Texas (ERCOT): The independent system operator responsible for ensuring reliable and safe provision of electricity to approximately 90% of consumers in Texas. In a geographic sense, ERCOT also refers to the area served by electric utilities, municipally owned utilities, and electric cooperatives that are not synchronously interconnected with electric utilities outside the state of Texas.

Electric Utility: A person or river authority that owns or operates for compensation in Texas equipment or facilities to produce, generate, transmit, distribute, sell, or furnish electricity. This legal definition does not include municipally owned utilities, like Austin Energy.

Generation: Assets, activities, and processes necessary and related to the production of electricity.

Industrial Customer: Any non-residential customer who receives electric service above 12,470 volts. Examples of industrial customers include factories or manufacturing plants and typically have the highest demand for electricity.

Investor Owned Utility (IOU): Electric utility owned by stockholders who may or may not be customers. The IOU is a for-profit enterprise allowed to earn a pre-established rate of return for its shareholders and regulated by state public utility commissions.

Kilowatt (kW): A measure of electrical power equal to 1,000 watts.

Kilowatt hour (kWh): A quantitative measure of electric current flow equivalent to one thousand watts being used continuously for a period of one hour; the unit most commonly used to measure electrical energy, as opposed to kW, which is simply a measure of available power.

Line Losses: Difference between energy input into the Transmission Grid and the energy taken out of the Transmission Grid.

Load: a) the amount of energy used per hour or kWh, or b) a term describing a group of consumers of electricity

Load Serving Entities (LSEs): An Entity that buys energy from the ERCOT wholesale market and sells it to end-use customers or wholesale customers. LSEs include Competitive Retailers and municipally owned utilities that serve Load.

Load Size: the amount of energy used per hour or kWh.

Municipally Owned Utility (MOU): Any utility owned, operated, and controlled by a municipality or by a non-profit corporation whose directors are appointed by one or more municipalities. Austin Energy is a municipally owned utility.

Megawatt (MW): The electrical unit of power that equals 1 million watts (1,000 kW).

Megawatt hour (MWh): A quantitative measure of electric current flow equivalent to one million watts being used continuously for a period of one hour.

Nodal Market: The current market design for the ERCOT wholesale market is called the Nodal Market. In the nodal market, the electric grid consists of more than 4,000 nodes at which the energy supplied and demanded is measured at least once every five minutes. These nodes serve as the primary inputs for determining the price for electricity in the ERCOT region. ERCOT shifted to the Nodal Market in December 2010 after discontinuing the Zonal Market.

Peak Load or Peak Demand: Highest need of the system experienced during a given 15-minute interval.

Plant-in-Service: Assets currently in use by the utility.

Public Utility Commission of Texas (PUCT): Formed in 1975 by the Texas Legislature as a rate regulatory body. The PUCT now, since deregulation, oversees electric, telecommunications, and water companies to ensure Texas consumers have access to competitive utility services. The PUCT oversees competition in the wholesale and retail electricity and telecommunications markets, and regulates rates and services of certain non-competitive electric utilities, local exchange companies, and retail and wholesale water utilities.

Rate: A compensation, tariff, charge, fare, toll, rental, or classification that is directly or indirectly demanded, charged, or collected by an electric utility for a service, product, or commodity.

Rate Design: After the cost-of-service process is complete, the review process turns to rate design in which rate structures and rates, or prices, are determined. Rates must be set to recover the utility's full revenue requirement.

Residential Customer: A customer who receives electric service for domestic purposes for such needs as heating, cooling, cooking, lighting, and small appliances. Examples of residential dwellings are single family homes, apartment units, and mobile homes.

Revenue Requirement: The amount of annual revenues needed by a utility to pay all annual expenses, including debt obligations and rate of return needs.

Tariff: The schedule of a utility, municipally owned utility, or electric cooperative containing all rates and charges stated separately by type of service, the rules and regulations of the utility, and any contracts that affect rates, charges terms, or conditions of service.

Transmission and/or Distribution Service Provider (TDSP): An Entity that is a Transmission Service Provider, a Distribution Service Provider, or both, or an Entity that has been selected to own and operate Transmission Facilities and has a PUCT approved code of conduct.

Transmission Service: Service that allows a transmission service customer to use the transmission and distribution facilities of electric utilities, electric cooperatives, and municipally owned utilities to efficiently and economically utilize production resources to reliably serve its load and to deliver power to another transmission service customer.

Wholesale: The sale of any commodity to a party who intends to resell that commodity to other parties is referred to as a wholesale transaction.

Wholesale Competition: Wholesale competition is a market structure in which retail companies have a choice of two or more suppliers from whom they can purchase the commodities that they resell to their customers.

Zonal Market: In the zonal market, the electric grid was divided into Congestion Management Zones, which were defined by Commercially Significant Constraints. Several limitations were identified with the zonal market such as: insufficient price transparency, resources are grouped by portfolio, and the indirect assignment of local congestion. ERCOT discontinued the Zonal Market in December 2010 and shifted to the Nodal Market.

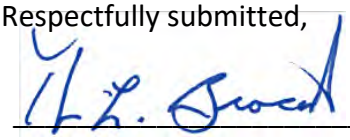
Appendix J: Authorized Representatives

For purposes of the Base Rate Review proceeding before the Impartial Hearing Examiner, Austin Energy's authorized representatives are:

Thomas Brocato
Taylor Denison
Lloyd Gosselink Rochelle & Townsend, P.C.
816 Congress Ave., Suite 1900
Austin, TX 78701
512-322-5800
tbrocato@lglawfirm.com
tdenison@lglawfirm.com

Andy Perny
Ariane Arth
City of Austin Law Department
301 West 2nd Street, 4th Floor
Austin, Texas 78701
512-974-2268
andy.perny@austintexas.gov
ariane.arth@austintexas.gov

Respectfully submitted,



Signature of Authorized Representative

Thomas Brocato
Printed Name of Authorized Representative

03039030
State Bar Number

04/18/2022
Date Submitted

Appendix K: Completion of 2016 Rate Review Commitment

The electric industry—and, in particular, the distributed energy segment of retail electric service—is evolving rapidly, as are the regulatory policies that guide the industry. Traditional rates and rate structures must keep up with those changes. While AE is recommending preserving most components of the rate structure in this proceeding, AE recognizes that more comprehensive changes may be needed in future rate adjustments to keep up with industry changes. Therefore, in anticipation of future COS analysis and rate adjustments, and to help ease the disparity of each customer class's revenue recovery and reduce inter-class rate subsidies, AE proposes conducting interim studies to help prepare for a dynamic future. Among the issues anticipated to be studied are the following:

Residential Studies

• *Review tier structure of residential rates:* Austin Energy will study whether and to what extent the residential rates tier structure of promotes the Council's goals for energy efficiency.

Austin Energy commissioned a study to be done by NewGen Strategies & Solutions to address this issue. A final report was issued on January 24, 2018. A summary of the conclusions can be found in Section 2 – Finding and Conclusions, with the detailed analysis found in Section 3 - Conservation Pricing Signal Impacts on Consumption.

• *Lifeline study of minimum residential energy uses:* Minimum residential energy consumption can be used to help determine the boundaries of the lower residential tiers. The study will review minimal residential usage and the factors that determine that level.

Austin Energy commissioned a study to be done by NewGen Strategies & Solutions to address this issue. A final report was issued on January 24, 2018. A summary of the conclusions can be found in Section 2 – Finding and Conclusions, with the detailed analysis found in Section 4 – Residential Class Segmentation and Future Rate Design: Lifeline Rates and Baseline Tier Analysis.

• *Study customer-related cost recovery charges for multi-family, single-family, and solar-installed residences:* Austin Energy will investigate whether certain components of the Cost of Service vary by type of residence to improve allocation of costs within the residential sector.

Austin Energy commissioned a study to be done by NewGen Strategies & Solutions to address this issue. A final report was issued on January 24, 2018. A summary of the conclusions can be found in Section 2 – Finding and Conclusions, with the detailed analysis found in Section 4 – Residential Class Segmentation and Future Rate Design: Residential Customer Class Segments.

• *Charges for three-phase residential customers:* Data will be collected on residential customers receiving three-phase electric service to determine whether certain components of the Cost of Service vary by service type to improve allocation of costs within the residential sector.

Austin Energy commissioned a study to be done by NewGen Strategies & Solutions to address this issue. A final report was issued on January 24, 2018. A summary of the conclusions can be found in Section 2 – Finding and Conclusions, with the detailed analysis found in Section 4 – Residential Class Segmentation and Future Rate Design: Future Rate Design Considerations.

Non-Residential Studies

• *Rate structure for Secondary Voltage Service 1:* Unlike residential customers, with which S1 customers most closely share usage characteristics, the S1 class is billed on a simple uniform energy rate without the benefit of a demand charge to incentivize efficiency. Austin Energy will study alternative rate structures, including a tiered structure for the S1 class that is more similar to the structure of the Residential Class.

This analysis is supported in a study performed by Navigant Consulting which addresses the issues raised above.

• *Downtown Network Rates:* Non-Residential customers on the downtown network are currently charged the same rates as comparable non-Residential customers in each rate class receiving conventional service. Austin Energy will study the Cost of Service to provide network service to determine if there are sufficient differences in non-Residential service costs to warrant separate rates for customers on the downtown network to improve allocation of costs within the non-Residential sector.

This analysis is supported by a memorandum from Russell Maenius to Mark Dombroski which addresses the issues raised above.

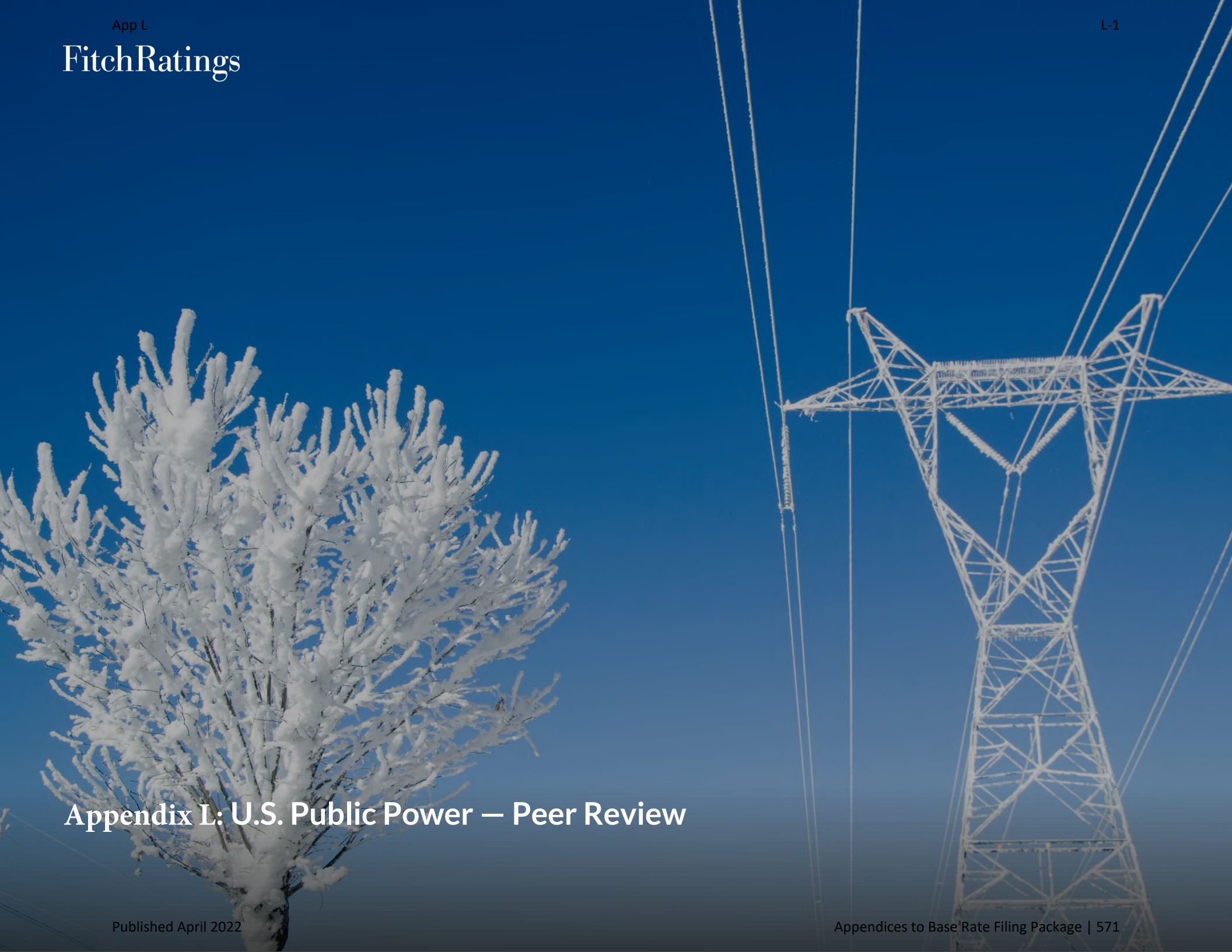
• *Peak Usage Measurement:* Under Austin Energy's tariffs, a non-residential customer recording its highest usage outside of the peak hours for Austin Energy's system-wide peak will incur demand charges equivalent to a customer with highest usage during Austin Energy's system peak. Austin Energy will study the characteristics and determinants of non-residential customers' peak usage, including the extent to which individual customers' peaks are coincident with Austin Energy's system peak, and whether the customers' peaks should be banded for certain afternoon hours. Banding the measurement of the peak hours could preclude customers whose highest demand occurs in non-peak hours from assessment of certain demand charges.

This analysis is supported in a study performed by Navigant Consulting which addresses the issues raised above.

• *Power Factor Charges:* Austin Energy assesses charges for customers with monthly Power Factor below 90 percent according to the Power Factor Correction found in the non-residential tariffs. Austin Energy will assess whether a reactive power charge, also known as kilovoltampere reactive ("kvar"), is a feasible and appropriate alternative to the Power Factor Correction.

This analysis is supported by a memorandum from Russell Maenius to Mark Dombroski which addresses the issues raised above.

FitchRatings



Appendix L: U.S. Public Power — Peer Review

Published April 2022

U.S. Public Power — Peer Review

Overview

Fitch Ratings presents the 2021 edition of its annual *U.S. Public Power — Peer Review*. This report compares the recent financial performance of wholesale and retail public power systems, as well as rural electric cooperatives. The ratios highlighted in this report are some of the financial calculations used in comparing utility systems in Fitch's committee process, and can assist market participants in making their own comparisons. Financial metrics represent only one key component among others in Fitch's utility credit analysis. To review Fitch's full public power criteria, please see *U.S. Public Power Rating Criteria*.

The *U.S. Public Power — Peer Review* is a point-in-time assessment of Fitch-rated public power utilities. The ratios for each issuer are calculated using audited information. While more than half the audits used in this study are dated Dec. 31, 2020, different audit dates may skew the ratio distribution.

Financial ratios and metrics detailed in the report may occasionally differ from those reported in new issue and rating reports. This can be a result of adjustments made by Fitch during the rating review process to reflect additional information received from the issuer and circumstances unique to the credit. In each case, Fitch seeks to highlight these adjustments for the benefit of the reader in the reports and press releases it publishes during the rating process.

2020 Performance Highlights

- Coverage of full obligations improved for both wholesale and retail systems, sustaining an upward trend.
- The median capex-to-depreciation ratio for wholesale systems continued its downward trend falling to 71%. The median ratio has been at or below 100% for five of the last seven years. The median ratio for retail systems improved to 149%, a level last observed in 2010.
- Cash on hand medians for retail and wholesale systems improved yet again, rising to the highest levels observed in a decade. This accumulation of excess cash likely remains attributable to muted levels of capital investment, stronger than anticipated demand throughout the coronavirus pandemic and disciplined rate-setting initiatives.
- Leverage metrics across the entire portfolio of rated credits were largely unchanged. A modest increase in leverage metrics for retail systems was offset by a modest decline in metrics for wholesale systems. The 2020 figures continue a trend of deleveraging that began over a decade ago.

FACT — 2021

The *U.S. Public Power: Peer Review* is accompanied by the release of the *Public Power - Fitch Analytical Comparative Tool (FACT) - 2020*. The interactive FACT provides enhanced trend analysis and peer comparison tables to improve the peer review's use as a tool for investors and other market participants. In addition to its historical capabilities of graphically plotting financial ratios and metrics, as well as operating data for prior fiscal years (2016–2020) and the current fiscal year for each of the public power and cooperative issuers included in the peer review, this year's edition will also allow for peer comparisons based on Fitch's key rating driver assessments.

The FACT also features dynamic charting applications and peer analysis that allow users to compare trends in operational and financial data for up to four systems and against medians calculated on a notch-specific rating basis, within the same rating category (i.e. AA, A, BBB), against the entire portfolio of Fitch-rated issuers or against an entirely customized peer group.

Table of Contents

Inside **Page**

Overview 2
2020 Performance Highlights 2
FACT — 2021 2
What's New? 4
Utility Systems Included in Report 4
Commentary 4
NERC Regions 5
Public Power Operating Profiles 6
Portfolio Trends 11
Retail Electric Trends 13
Wholesale Electric Trends 15
Financial Ratios by Rating Category 17
Retail Systems 17
All Wholesale Systems (Includes Wholesale and G&T Cooperatives) 21
Wholesale Systems (Excludes G&T Cooperatives) 23
G&T Cooperative Systems 25
Financial Summary Glossary of Terms 26
Ratio Definitions 27
Contacts 28
Related Research 28

What's New?

This year's *U.S. Public Power — Peer Review* and FACT will continue to include publication of the current key rating driver assessments for each issuer as determined by Fitch. The FACT will also inform users if an Asymmetric Rating Factor Consideration has been identified in the assignment of a key rating driver, and if an Asymmetric Additive Risk Factor has been considered in the determination of a final rating. Asymmetric Rating Factors include customer concentration, significant counterparty exposure and exposure to technological risk. Asymmetric Additive Risk Factors typically relate to debt structure, management and governance issues. These risk factors are not scaled, but weaker than standard characteristics could lower an assessment or rating.

Utility Systems Included in Report

The majority of utility systems rated by Fitch's Public Power group fall into three categories: wholesale systems, retail systems, and generation and transmission (G&T) cooperative systems. The following is a brief description of each of the sectors.

Retail Systems

Retail utility systems derive the majority of their revenues from sales to end-user customers. Some retail systems, typically larger entities, own and operate generating facilities to meet system power demands, while others receive contractual power supply from wholesale suppliers. Many systems meet power supply needs through a combination of owned generation and purchased power.

Wholesale Systems

Wholesale public power systems represent utilities whose revenues are primarily derived from sales to municipally owned retail power systems, and are typically organized as joint action agencies (JAAs). The number of members in JAAs can vary from three (Northern Illinois Municipal Power Agency) to more than 100 (American Municipal Power). JAAs may be organized to own one generating unit, a diverse portfolio of resources or contract for power. Wholesale providers not organized as JAAs, including state or federally owned suppliers, are also included in this category.

Rural Electric Cooperatives

G&T Cooperatives

G&T cooperatives typically provide wholesale power supply and transmission services to their member distribution cooperatives. G&T revenues are primarily derived from sales and services provided to members, but may also include payments from third-party market participants. G&T cooperatives are generally organized as not-for-profit entities that operate for the benefit of their owner members.

Metrics for G&T cooperatives are included in the calculation of medians for wholesale systems, and are also presented separately in this report.

Distribution Cooperatives

Distribution cooperatives sell power to their owner members, or end-user customers, and are included in the retail category.

Commentary

Medians Are Not Targets

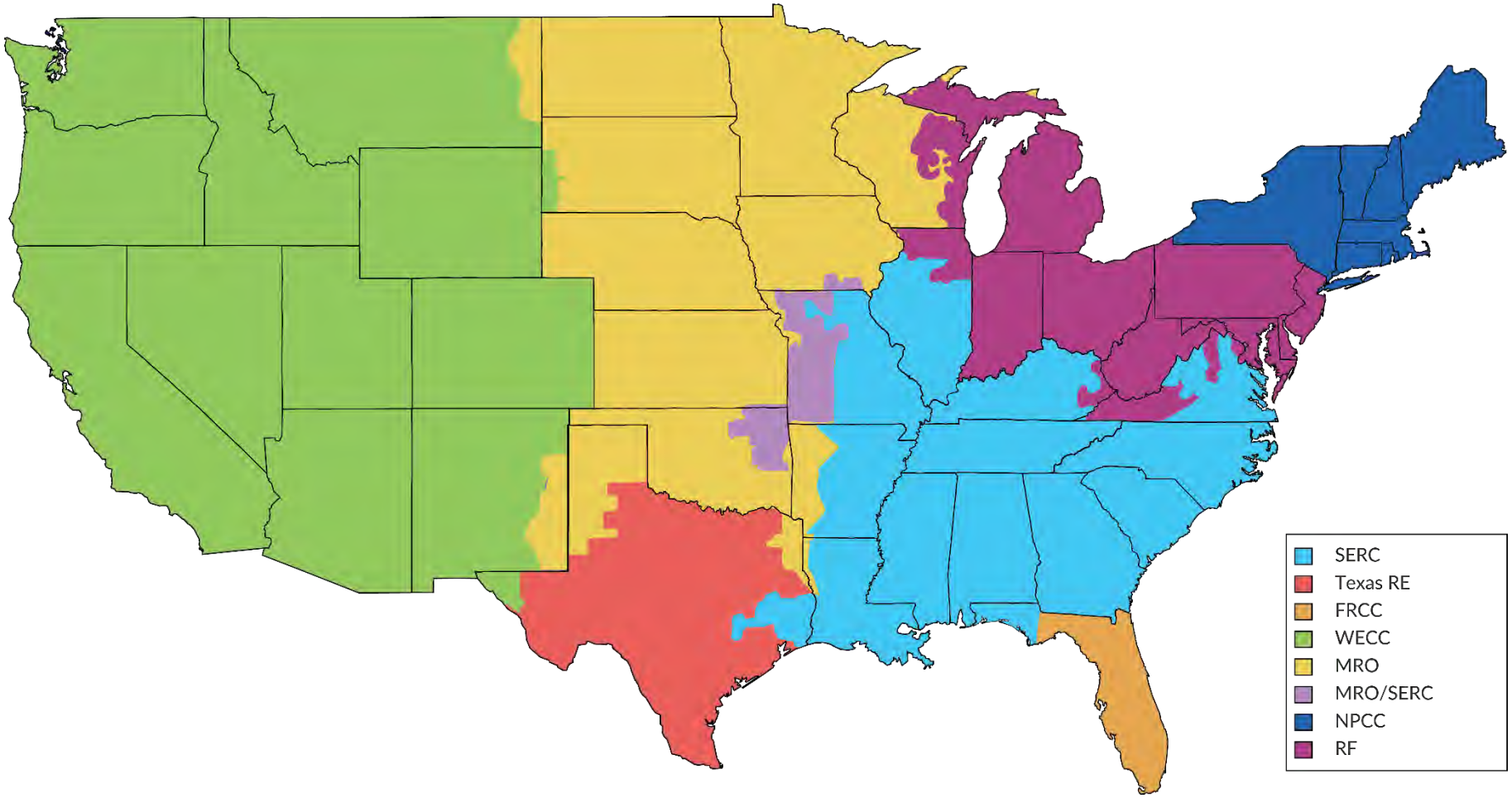
While the peer review includes median calculations for financial ratios by rating category, these should not be construed as targets for specific ratios or ratings. The medians reflect a single point in time, may not reflect relevant adjustments, and in many instances, are based on a small sampling of public power issuers.

Comments Welcome

As always, Fitch welcomes comments, ideas and suggestions from users to improve the value of the *U.S. Public Power — Peer Review*.

NERC Regions

NERC Regions



NERC – North American Electric Reliability Corporation. SERC – Southeastern Electric Reliability Corporation. Texas RE – Texas Reliability Entity. FRCC – Florida Reliability Coordinating Council. WECC – Western Electricity Coordinating Council. MRO – Midwest Reliability Organization. NPCC – Northeast Power Coordinating Council. RF – Reliability First Corporation.
Note: NERC regions are shown within U.S. geographical boundaries only. As of mid-2019, FRCC issuers are now classified under SERC.
Source: Fitch Ratings, NERC.

Public Power Operating Profiles

Obligor	Rating	Outlook/ Watch	Revenue Defensibility	Operating Risk	Financial Profile	System Type	Self-Regulated?	2020 Total Debt ($000)	2020 Total Adjusted Debt ($000)	Wholesale Customers	Retail Electric Customers
Electric Reliability Council of Texas (ERCOT)											
Austin Electric, TX	AA	RWN	aa	a	aa	Retail	Yes	2,063,291	2,523,131	–	507,660
Brownsville Public Utilities Board, TX	A+	RWN	a	a	a	Retail	Yes	334,779	351,986	–	51,406
Bryan Utilities City Electric System, TX	AA–	Negative	aa	a	aa	Retail	Yes	245,611	397,031	–	39,536
Bryan Utilities Rural Electric System, TX	AA–	Negative	aa	a	aa	Retail	Yes	37,131	111,312	–	22,911
City of Denton — Combined Utility System, TX	A+	RWN	aa	a	a	Retail	Yes	748,798	951,763	–	56,395
CoServ Electric, TX	A	RWN	aa	a	a	Retail	Yes	582,715	1,276,479	–	263,950
Garland Electric Fund, TX	AA–	RWN	aa	a	aa	Retail	Yes	599,687	903,537	–	72,295
Guadalupe Valley Electric Cooperative Inc., TX	A+	Negative	a	a	a	Retail	Yes	268,006	599,636	–	87,425
Lower Colorado River Authority — Consolidated, TX	AA–	Negative	aa	a	aa	Wholesale	Yes	4,054,700	4,471,100	33	–
New Braunfels Utilities, TX	AA	RWN	aa	aa	aa	Retail	Yes	231,781	424,412	–	45,893
Pedernales Electric Cooperative Inc., TX	AA–	RWN	aa	a	aa	Retail	Yes	839,092	1,695,578	–	348,280
Sam Rayburn Municipal Power Agency, TX	BBB+	Stable	bbb	a	aa	Wholesale	Yes	29,374	63,625	3	–
San Antonio City Public Service (CPS Energy), TX	AA–	Negative	aa	a	aa	Retail	Yes	6,084,174	6,934,144	–	884,811
Seguin Utility Fund, TX	A–	Stable	a	a	bbb	Retail	Yes	59,217	101,879	–	8,555
South Texas Electric Cooperative Inc., TX	A+	Negative	aa	a	a	G&T Coop	Yes	964,455	1,693,570	8	–
Florida Reliability Coordinating Council (FRCC)											
Florida Municipal Power Agency - All-Requirements Project, FL	AA–	Stable	a	a	aa	Wholesale	Yes	974,486	1,045,308	13	–
Fort Pierce Utilities Authority, FL	A+	Stable	bbb	a	a	Retail	Yes	58,912	159,340	–	28,749
Gainesville Regional Utilities, FL	A+	Stable	aa	a	a	Retail	Yes	1,756,836	1,771,554	–	99,200
Jacksonville Beach Combined Utility Funds, FL	AA	Stable	aa	a	aa	Retail	Yes	2,150	125,791	–	35,171
JEA – Electric System and Bulk Power Supply System, FL	AA	Stable	aa	aa	aa	Retail	Yes	1,793,292	2,057,714	–	485,000
Keys Energy Services, FL	A+	Stable	a	a	a	Retail	Yes	113,425	216,227	–	31,034
Kissimmee Utility Authority, FL	AA	Stable	a	a	aa	Retail	Yes	38,200	300,827	–	79,761
Lakeland Energy System, FL	AA	Stable	a	aa	aa	Retail	Yes	409,256	473,134	–	133,636
Leesburg Electric System, FL	A+	Stable	a	a	a	Retail	Yes	34,176	120,026	–	26,667
New Smyrna Beach Utilities Commission, FL	AA	Stable	aa	a	aa	Retail	Yes	80,379	132,178	–	29,574
Orlando Utilities Commission, FL	AA	Stable	aa	aa	aa	Retail	Yes	1,489,838	1,605,664	–	210,846
Reedy Creek Improvement District — Utility Fund, FL	A	Stable	a	aa	aa	Retail	Yes	150,818	243,407	–	1,412
Tallahassee Electric Fund, FL	AA	Stable	aa	aa	aa	Retail	Yes	588,156	610,301	–	91,805

Public Power Operating Profiles

Obligor	Rating	Outlook/ Watch	Revenue Defensibility	Operating Risk	Financial Profile	System Type	Self-Regulated?	2020 Total Debt ($000)	2020 Total Adjusted Debt ($000)	Wholesale Customers	Retail Electric Customers
Winter Park Electric Services Fund, FL	A+	Stable	aa	a	a	Retail	Yes	56,958	94,744	—	15,584
Midwest Reliability Organization (MRO)											
Alexandria Light and Power, MN	AA–	Stable	a	aa	aa	Retail	Yes	7,765	46,600	—	10,263
Basin Electric Power Cooperative, ND	A	Stable	a	aa	a	G&T Coop	No (FERC)	5,049,742	6,021,745	141	—
Big Rivers Electric Corp., KY	BBB–	Positive	bbb	a	bbb	G&T Coop	No	696,742	782,556	3	—
Central Iowa Power Cooperative, IA	A	Stable	a	a	a	G&T Coop	Yes	434,422	570,592	13	—
Connexus Energy, MN	A–	Stable	aa	a	a	Retail	Yes	176,402	592,158	—	138,394
Great River Energy, MN	A–	Stable	a	a	a	G&T Coop	Yes	2,539,613	3,172,605	28	—
Illinois Municipal Electric Agency, IL	A+	Positive	aa	a	aa	Wholesale	Yes	940,809	1,129,577	32	—
Minnesota Municipal Power Agency, MN	A+	Positive	aa	a	aa	Wholesale	Yes	201,975	271,474	12	—
Municipal Energy Agency of Nebraska, NE	A+	Stable	aa	a	a	Wholesale	Yes	159,379	321,223	69	—
Northern Illinois Municipal Power Agency, IL	A–	Stable	a	a	bbb	Wholesale	Yes	448,173	450,208	3	—
Rochester Public Utilities, MN	AA	Stable	aa	a	aa	Retail	Yes	182,080	387,694	—	57,634
Southern Illinois Power Cooperative, IL	BBB	Stable	a	a	bbb	G&T Coop	Yes	518,010	558,711	7	—
Southern Minnesota Municipal Power Agency, MN	AA–	Stable	aa	a	aa	Wholesale	Yes	572,067	735,664	18	—
WPPI Energy (Wisconsin Public Power Inc.), WI	A+	Stable	a	a	a	Wholesale	Yes	339,348	960,644	51	—
Western Minnesota Municipal Power Agency, MN	AA–	Stable	aa	a	aa	Wholesale	Yes	647,829	841,737	61	—
Northeast Power Coordinating Council (NPCC)											
Connecticut Municipal Electric Energy Cooperative	AA–	Stable	aa	a	aa	Wholesale	Yes	98,474	250,188	6	—
Long Island Power Authority, NY	A	Stable	aa	bbb	a	Retail	Yes	12,222,990	13,905,483	—	1,142,640
New York Power Authority, NY	AA	Stable	a	a	aa	Wholesale	Yes	3,211,000	4,321,400	—	—
Reliability First Corporation (RFC)											
Buckeye Power Inc., OH	A	Positive	a	a	a	G&T Coop	Yes	1,132,613	1,243,613	25	—
Dover Electric Revenue Fund, DE	AA	Stable	a	a	aa	Retail	Yes	16,115	114,667	—	24,481
Indiana Municipal Power Agency, IN	A+	Stable	aa	a	a	Wholesale	Yes	1,438,441	1,764,762	61	—
Marquette Board of Light & Power, MI	AA–	Stable	a	a	aa	Retail	Yes	69,006	77,331	—	16,851
Old Dominion Electric Cooperative, VA	A+	Stable	aa	a	a	G&T Coop	No (FERC)	1,118,365	1,719,675	11	—
Southern Electric Reliability Council (SERC)											
Alabama Municipal Electric Authority, AL	AA–	Stable	aa	a	aa	Wholesale	Yes	26,270	419,526	11	—
Arkansas Electric Cooperative Corporation, AR	AA–	Stable	a	aa	aa	G&T Coop	No	1,009,986	1,480,336	17	—

Public Power Operating Profiles

Obligor	Rating	Outlook/ Watch	Revenue Defensibility	Operating Risk	Financial Profile	System Type	Self-Regulated?	2020 Total Debt ($000)	2020 Total Adjusted Debt ($000)	Wholesale Customers	Retail Electric Customers
Associated Electric Cooperative Inc., MO	AA–	Stable	a	aa	aa	G&T Coop	Yes	1,649,533	2,066,994	51	–
BVU Authority, VA	A	Stable	a	a	a	Retail	Yes	3,089	83,482	–	16,331
Brunswick Electric Membership Corporation, NC	A+	Stable	a	a	a	Retail	Yes	218,448	490,553	–	98,750
Chattanooga Electric Power Board — Electric System, TN	AA+	Stable	aa	aa	aa	Retail	Yes	273,042	1,273,945	–	187,058
Cobb Electric Membership Corporation, GA	A+	Stable	a	a	a	Retail	Yes	557,415	1,266,805	–	214,156
Concord Utility Funds, NC	AA+	Stable	aa	a	aa	Retail	Yes	40,198	134,767	–	32,368
Cooperative Energy, MS	A	Stable	aa	a	a	G&T Coop	Yes	1,147,776	1,876,558	11	–
East Kentucky Power Cooperative, KY	BBB+	Stable	a	a	bbb	G&T Coop	No	2,552,670	2,814,827	16	–
Fayetteville Public Works Commission, NC	AA	Stable	a	a	aa	Retail	Yes	322,290	682,035	–	83,475
City of Greenville, NC	AA–	Stable	a	aa	aa	Retail	Yes	163,918	503,060	–	70,073
Greer Commission of Public Works, SC	AA–	Stable	aa	a	aa	Retail	Yes	56,353	164,266	–	34,331
Kentucky Municipal Energy Agency, KY	A	Stable	a	a	a	Wholesale	Yes	0	146,474	8	–
Nashville Electric Service, TN	AA+	Stable	aa	a	aa	Retail	Yes	554,063	2,684,613	–	416,346
North Carolina Electric Membership Corporation, NC	A	Positive	a	a	a	G&T Coop	Yes	1,206,684	2,924,580	25	–
Oglethorpe Power Corporation, GA	BBB+	Negative	aa	a	bbb	G&T Coop	Yes	10,498,682	10,663,044	38	–
Piedmont Municipal Power Agency, SC	A–	Stable	a	a	aa	Wholesale	Yes	705,477	811,391	10	–
PowerSouth Energy Cooperative and Subsidiaries, AL	BBB+	Negative	a	a	bbb	G&T Coop	Yes	1,342,752	1,613,930	20	–
Sikeston Board of Municipal Utilities, MO	BBB+	Stable	bbb	a	aa	Retail	Yes	45,937	62,075	4	8,676
South Carolina Public Service Authority (Santee Cooper), SC	A–	Stable	a	aa	a	Wholesale	Yes	7,159,203	7,570,354	5	193,957
Tennessee Valley Authority, TN	AA	Stable	aa	a	aa	Wholesale	Yes	21,637,000	23,749,000	153	–
Southwest Power Pool (SPP)											
Coffeyville, KS	BBB+	Stable	bbb	a	bbb	Retail	Yes	63,810	149,604	–	5,989
Fort Collins, CO	AA–	Stable	a	aa	aa	Retail	Yes	142,204	368,474	–	75,656
Golden Spread Electric Cooperative, TX	AA–	Stable	aa	aa	aa	G&T Coop	No (FERC)	553,621	783,550	16	–
Grand River Dam Authority, OK	A+	Stable	a	aa	aa	Wholesale	Yes	990,671	1,154,262	23	85
Heartland Consumers Power District, SD	A–	Stable	a	a	a	Wholesale	Yes	38,260	116,150	33	–
Kansas Power Pool, KS	A–	Stable	a	a	a	Wholesale	Yes	40,604	113,537	24	–
Lincoln Electric System, NE	AA	Stable	aa	aa	aa	Retail	Yes	741,007	921,468	8	143,797
Lubbock Power & Light Fund, TX	A+	Stable	aa	a	aa	Retail	Yes	295,648	597,736	–	107,899
Nebraska Public Power District, NE	A+	Stable	bbb	aa	a	Wholesale	Yes	1,538,547	1,942,304	75	92,267
Oklahoma Municipal Power Agency, OK	A	Stable	aa	a	a	Wholesale	Yes	594,736	677,572	42	–

Public Power Operating Profiles

Obligor	Rating	Outlook/ Watch	Revenue Defensibility	Operating Risk	Financial Profile	System Type	Self-Regulated?	2020 Total Debt ($000)	2020 Total Adjusted Debt ($000)	Wholesale Customers	Retail Electric Customers
Springfield Public Utility, MO	AA	Stable	a	aa	aa	Retail	Yes	563,736	872,861	—	117,075
Stillwater Utilities Authority, OK	AA–	Stable	a	a	aa	Retail	Yes	103,908	159,812	—	21,470
Kansas City Board of Public Utilities, KS	A	Stable	a	aa	a	Retail	Yes	688,599	825,560	—	66,587
Western Farmers Electric Cooperative, OK	A–	Positive	aa	a	a	G&T Coop	Yes	971,509	1,878,116	22	—
Western Electric Coordinating Council (WECC)											
Alameda Municipal Power, CA	AA–	Positive	aa	bbb	aa	Retail	Yes	21,455	98,846	—	36,067
Anaheim Electric Utilities Fund, CA	AA–	Stable	aa	a	aa	Retail	Yes	736,380	1,373,882	—	121,226
Arizona Electric Power Cooperative, Inc., AZ	A	Stable	a	a	a	G&T Coop	No	194,085	266,743	6	—
Arkansas River Power Authority, CO	BBB–	Stable	a	a	bbb	Wholesale	Yes	138,412	179,182	6	—
Benton CO Public Utility District No. 1, WA	AA–	Stable	a	aa	aa	Retail	Yes	53,038	304,372	—	54,581
Bonneville Power Administration, WA	AA–	Stable	aa	aa	aa	Wholesale	Yes	14,886,500	15,183,380	142	—
Chelan CO Public Utility District No. 1 — Consolidated, WA	AA+	Stable	a	aa	aa	Retail	Yes	534,673	633,531	37	52,850
Clark County Public Utility District — Elec. and Generation, WA	AA	Stable	aa	aa	aa	Retail	Yes	455,205	772,334	—	216,391
Colorado Springs Utilities, CO	AA	Stable	aa	aa	aa	Retail	Yes	2,278,775	2,538,301	—	241,133
Cowlitz County Public Utility District No. 1 — Electric, WA	A	Stable	bbb	aa	a	Retail	Yes	164,034	684,161	—	51,159
Eugene Electric Board, OR	AA–	Stable	a	aa	aa	Retail	Yes	235,116	558,143	—	95,000
Glendale Electric Funds, CA	A+	Stable	aa	a	a	Retail	Yes	154,088	384,789	—	90,030
Grant County Public Utility District No. 2, WA	AA	Stable	a	aa	aa	Retail	Yes	1,301,649	1,301,649	—	52,212
Grays Harbor County Public Utility District No. 1, WA	A	Stable	a	aa	a	Retail	Yes	133,693	333,229	—	43,268
Heber Light & Power Company, UT	AA–	Stable	aa	a	aa	Retail	Yes	23,327	48,343	—	13,175
Idaho Falls Power, ID	AA	Stable	a	aa	aa	Retail	Yes	0	63,343	—	29,174
Klickitat County Public Utility District No. 1 — Combined, WA	A–	Stable	bbb	a	a	Retail	Yes	164,397	196,245	—	13,261
Los Angeles Department of Water & Power – Power System, CA	AA–	Stable	aa	bbb	aa	Retail	Yes	10,707,524	13,688,487	—	1,538,000
Modesto Irrigation District, CA	AA–	Stable	a	a	aa	Retail	Yes	615,528	1,014,108	—	131,601
Overton Power District No. 5, NV	A	Stable	a	aa	aa	Retail	Yes	34,766	82,861	—	16,579
Pasadena Water & Power, CA	AA	Stable	aa	bbb	aa	Retail	Yes	232,038	453,051	—	67,440
Pend Oreille County Public Utility District No. 1 — Combined, WA	A–	Negative	bbb	aa	a	Retail	Yes	155,761	182,142	—	9,530
Platte River Power Authority, CO	AA	Stable	a	aa	aa	Wholesale	Yes	178,353	293,623	4	—

Public Power Operating Profiles

Obligor	Rating	Outlook/ Watch	Revenue Defensibility	Operating Risk	Financial Profile	System Type	Self-Regulated?	2020 Total Debt ($000)	2020 Total Adjusted Debt ($000)	Wholesale Customers	Retail Electric Customers
Provo City Power, UT	AA–	Stable	aa	aa	aa	Retail	Yes	16,354	123,481	—	37,725
Redding Electric Utility Fund, CA	AA–	Stable	a	a	aa	Retail	Yes	131,703	221,169	—	44,566
Riverside Electric Utility, CA	AA–	Stable	aa	bbb	aa	Retail	Yes	680,195	1,018,283	—	111,161
Roseville Electric Fund, CA	AA	Positive	aa	a	aa	Retail	Yes	210,257	312,230	—	60,752
Sacramento Municipal Utility District, CA	AA	Stable	aa	a	aa	Retail	Yes	2,646,702	3,481,998	—	644,723
San Francisco Public Utilities Commission, CA	AA–	Stable	a	a	aa	Retail	Yes	127,171	144,993	—	4,077
Silicon Valley Power, CA	AA–	Stable	a	a	aa	Retail	Yes	166,868	925,901	—	57,998
Snohomish CO Public Utility District No. 1 — Combined, WA	AA–	Stable	a	aa	aa	Retail	Yes	417,017	1,110,797	—	361,076
Sulphur Springs Valley Electric Cooperative, AZ	A	Stable	a	a	a	Retail	No	135,789	263,463	—	52,548
Tacoma Power, WA	AA–	Stable	a	aa	aa	Retail	Yes	479,790	866,403	—	182,234
Tri-State Generation & Transmission Association Inc., CO	A–	Stable	aa	a	a	G&T Coop	No (FERC)	3,287,768	4,093,722	42	—
Turlock Irrigation District, CA	AA–	Stable	a	aa	aa	Retail	Yes	1,040,063	1,179,328	—	103,984
Utah Municipal Power Agency, UT	AA–	Stable	aa	aa	aa	Wholesale	Yes	114,045	190,437	6	—
Other											
Chugach Electric Association Inc., AK	A–	Stable	a	bbb	a	Retail	No	1,288,478	1,342,191	1	92,667
Guam Power Authority	BBB	Stable	a	bb	bbb	Retail	No	583,340	598,505	—	51,771

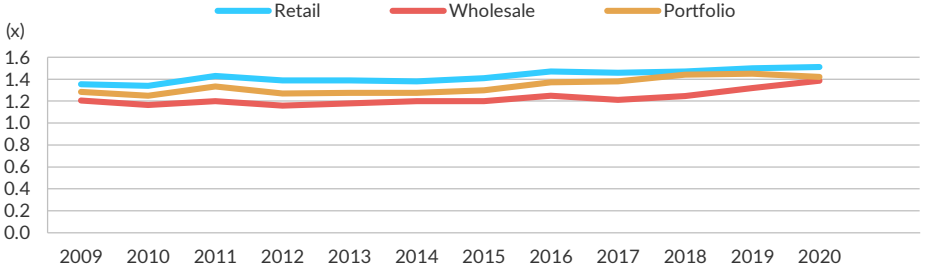
RWN – Rating Watch Negative. G&T – Generation and transmission. FERC – Federal Energy Regulatory Commission. Note: 2019 audits used for Benton County Public Utility District No. 1 (WA), Coffeyville (KS), Cowlitz County Public Utility District No. 1 (WA), Fort Collins (CO), Grant County Public Utility District No. 2 (WA), Grays Harbor County Public Utility District No. 1 (WA), Klickitat County Public Utility District No. 1 (WA) and Roseville (CA).
Source: Fitch Ratings.

Portfolio Trends

Below, the trends of medians for all retail electric systems, wholesale electric systems and the entire electric portfolio are displayed for eight of the financial metrics used in Fitch's analysis.

Coverage of Full Obligations

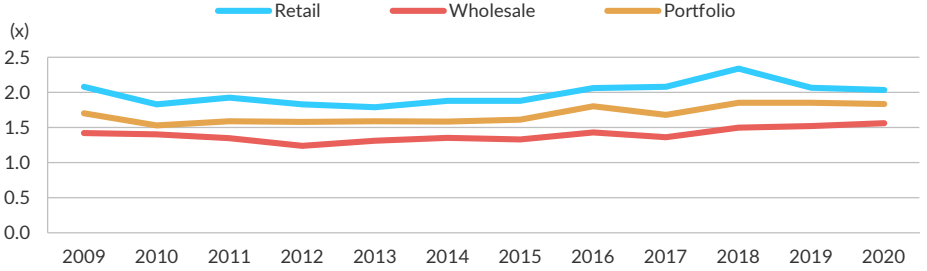
(Indicates the margin available to meet current debt service and other fixed obligations.)



Source: Fitch Ratings.

Debt Service Coverage

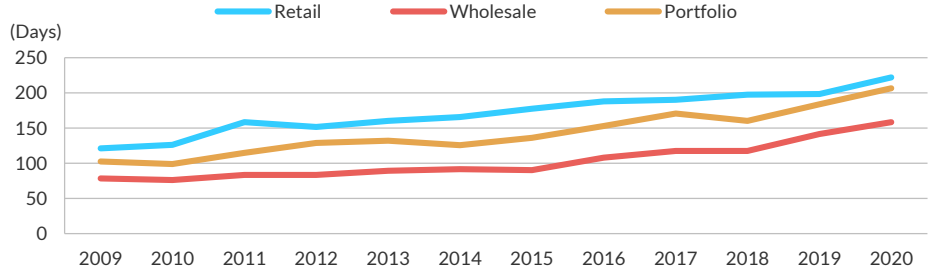
(Indicates the margin available to meet current debt service requirements.)



Source: Fitch Ratings.

Days Cash on Hand

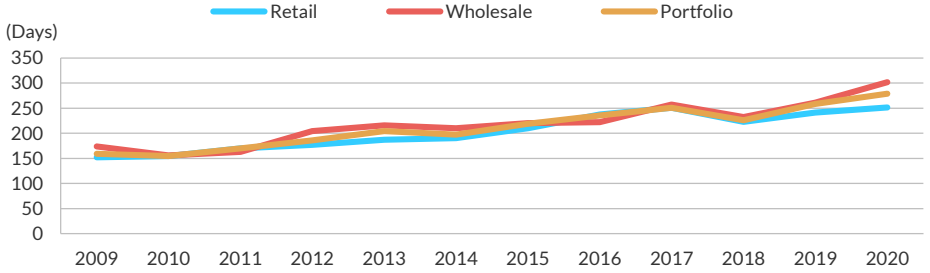
(Indicates financial flexibility, specifically cash and cash equivalents, relative to expenses.)



Source: Fitch Ratings.

Liquidity Cushion

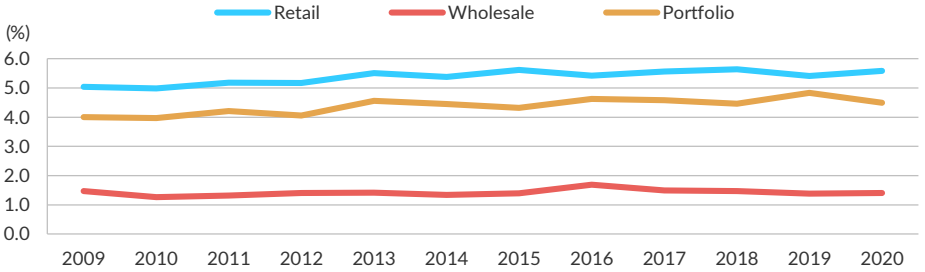
(Indicates financial flexibility, including all available sources of cash and liquidity, relative to expenses.)



Source: Fitch Ratings.

General Fund Transfers/Operating Revenues

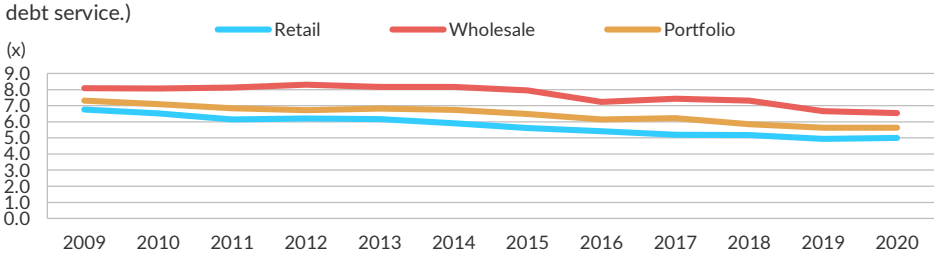
(Indicates the degree to which a utility supports city or county general fund operations.)



Source: Fitch Ratings.

Net Adjusted Debt/Adjusted FADS (Excluding Pensions)

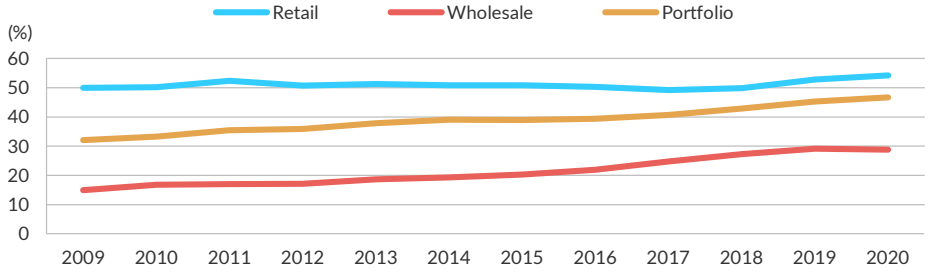
(Indicates the size of net debt and other fixed obligations compared with the margin available for debt service.)



FADS – Funds available for debt service.
Source: Fitch Ratings.

Equity/Capitalization

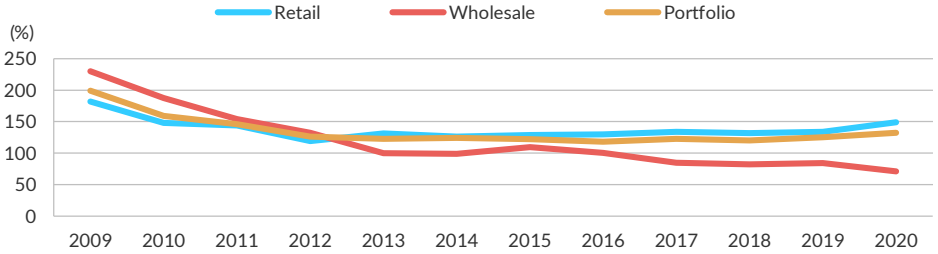
(Provides a measure of cost recovery.)



Source: Fitch Ratings.

Capex/D&A

(Indicates whether annual capital spending keeps pace with depreciation.)



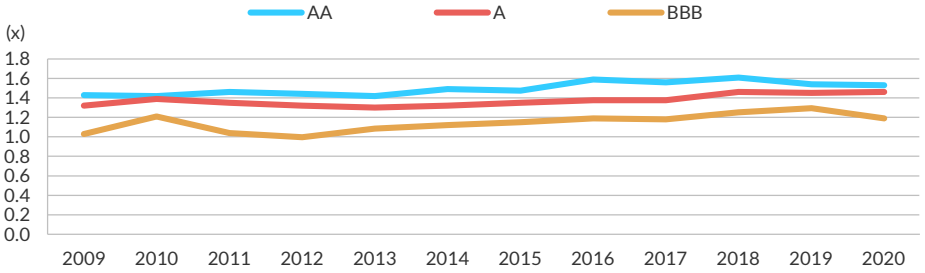
D&A – Depreciation and amortization.
Source: Fitch Ratings.

Retail Electric Trends

Below, the trends of 'AA' and 'A' medians for retail electric systems are displayed for nine of the financial metrics used in Fitch's analysis. Also included are the trends of 'BBB'/'BB' medians for retail electric systems. However, the sample size is small.

Coverage of Full Obligations

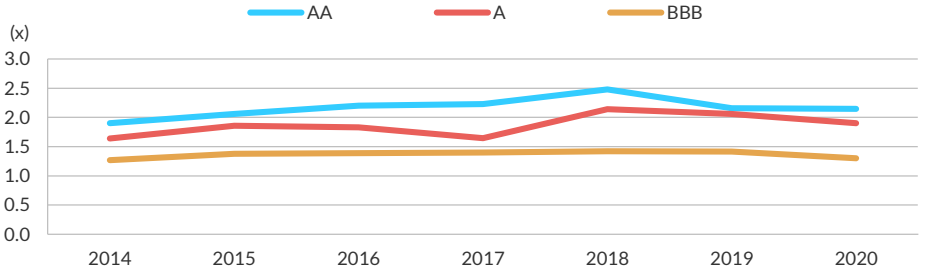
(Indicates the margin available to meet current debt service and other fixed obligations.)



Source: Fitch Ratings.

Debt Service Coverage

(Indicates the margin available to meet current debt service requirements.)



Source: Fitch Ratings.

Days Cash on Hand

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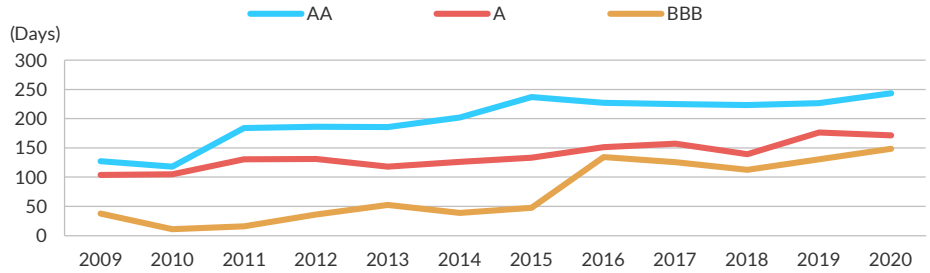

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Liquidity Cushion

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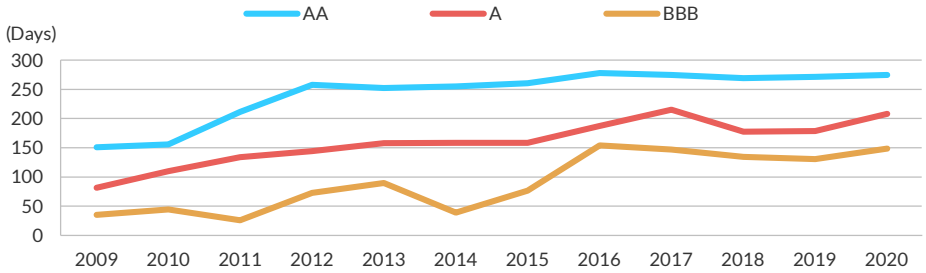
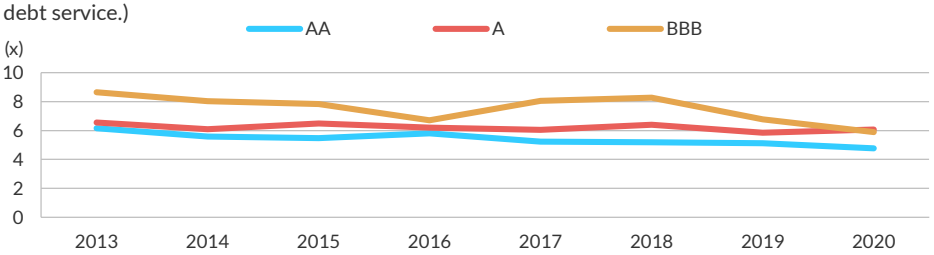


Source: Fitch Ratings.

Net Adjusted Debt/Adjusted FADS

(Indicates the size of net debt and other fixed obligations compared with the margin available for debt service.)



FADS – Funds available for debt service.
Source: Fitch Ratings.

Net Adjusted Debt/Adjusted FADS (Excluding Pensions)

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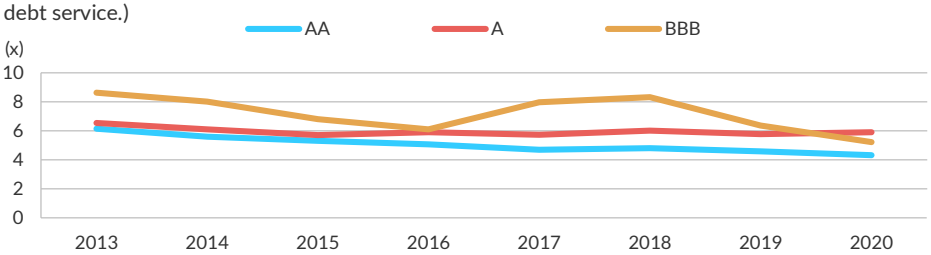

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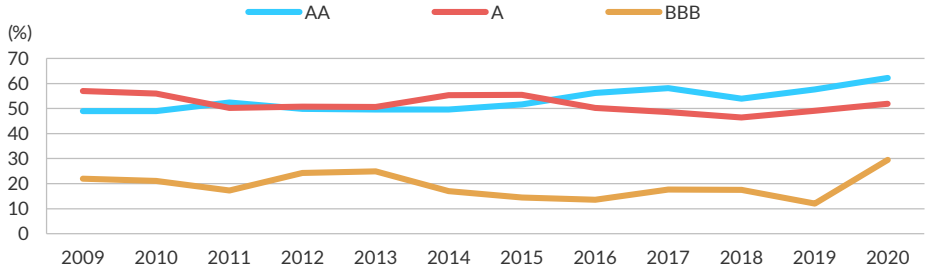

Source: Fitch Ratings.

General Fund Transfers/Operating Revenues

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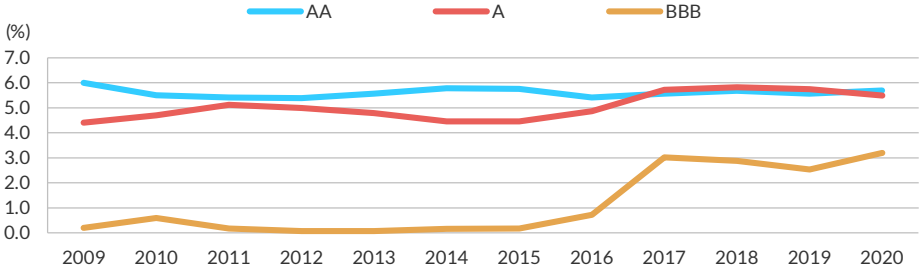

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Capex/D&A

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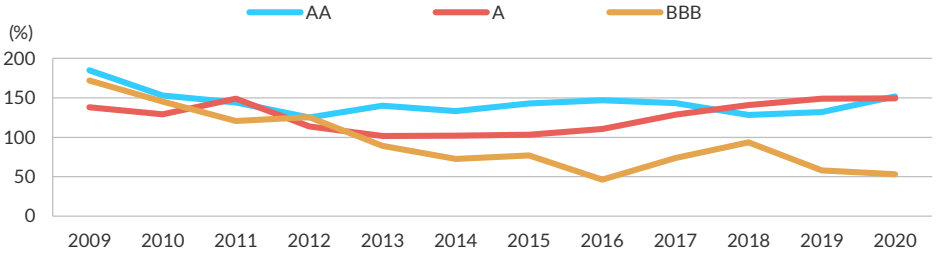

D&A – Depreciation and amortization.
Source: Fitch Ratings.

Wholesale Electric Trends

Below, the trends of 'AA' and 'A' medians for wholesale electric systems are displayed for eight of the financial metrics used in Fitch's analysis. Also included are the trends of 'BBB'/'BB' medians for wholesale electric systems. However, the sample size is small.

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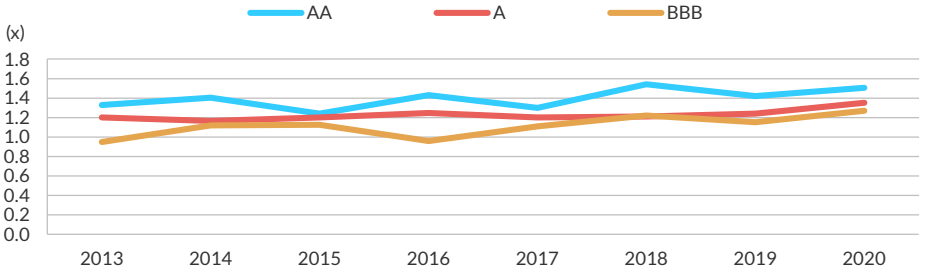
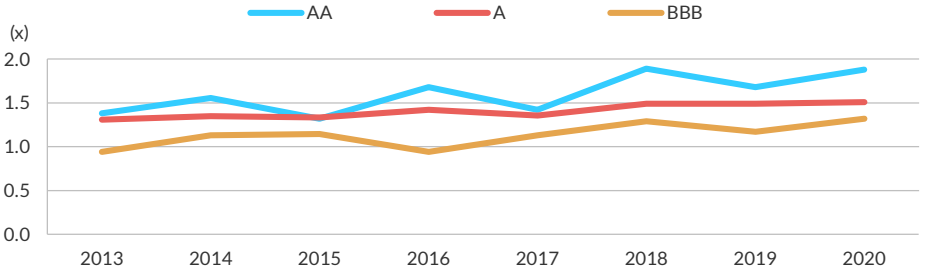


Source: Fitch Ratings.

Debt Service Coverage

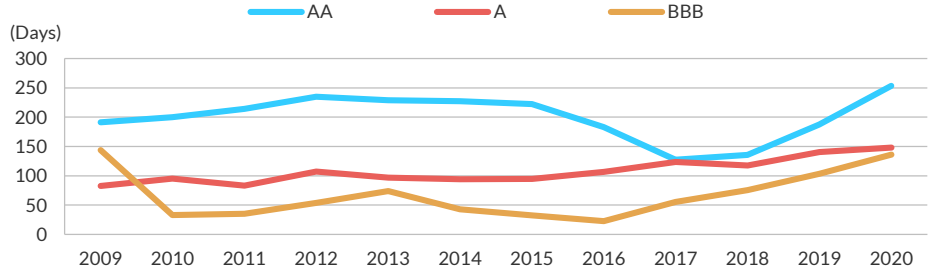
(Indicates the margin available to meet current debt service requirements.)



Source: Fitch Ratings.

Days Cash on Hand

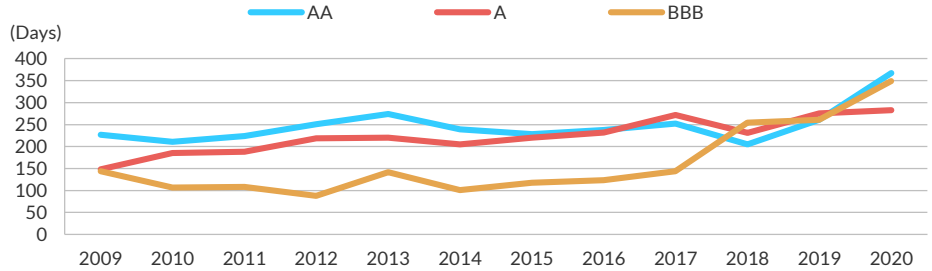
(Indicates financial flexibility, specifically cash and cash equivalents, relative to expenses.)



Source: Fitch Ratings.

Liquidity Cushion

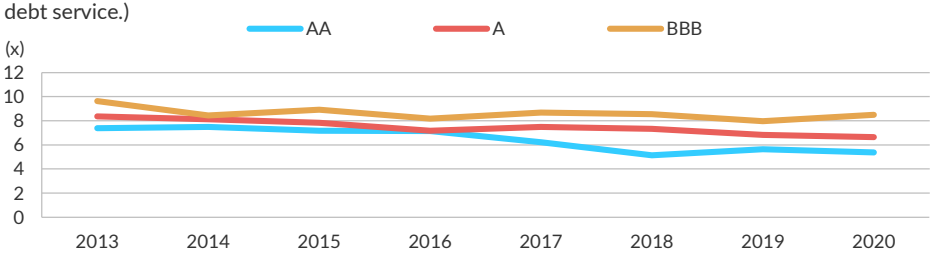
(Indicates financial flexibility, including all available sources of cash and liquidity, relative to expenses.)



Source: Fitch Ratings.

Net Adjusted Debt/Adjusted FADS

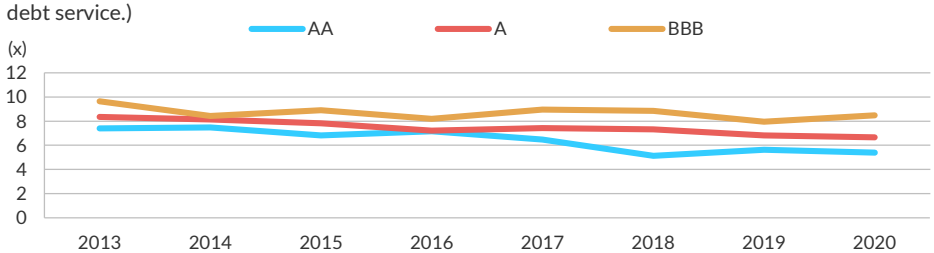
(Indicates the size of net debt and other fixed obligations compared with the margin available for debt service.)



FADS – Funds available for debt service.
Source: Fitch Ratings.

Net Adjusted Debt/Adjusted FADS (Excluding Pensions)

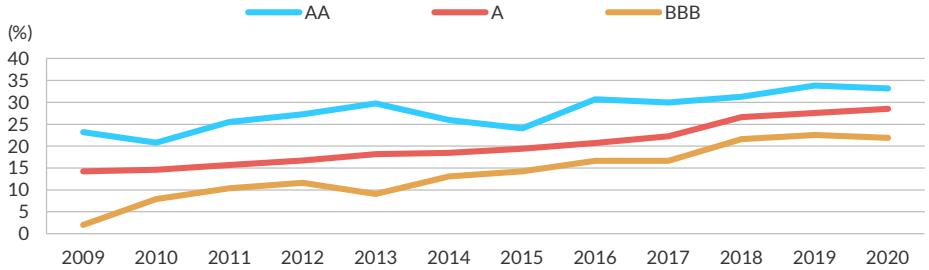
(Indicates the size of net debt and other fixed obligations compared with the margin available for debt service.)



FADS – Funds available for debt service.
Source: Fitch Ratings.

Equity/Capitalization

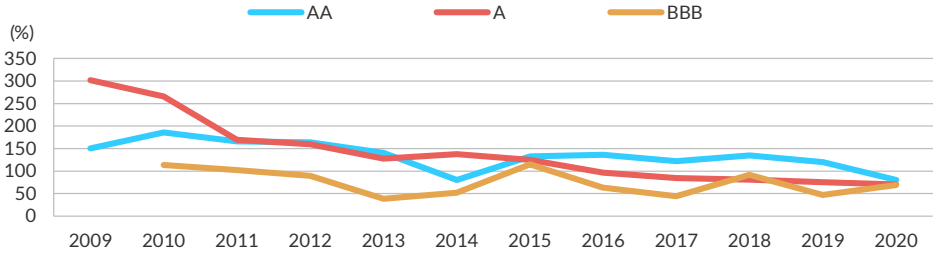
(Provides a measure of cost recovery.)



Source: Fitch Ratings.

Capex/D&A

(Indicates whether annual capital spending keeps pace with depreciation.)



D&A – Depreciation and amortization.
Source: Fitch Ratings.

Retail Systems

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Transfers/ Operating Revenue (%)	Capex/ D&A (%)
AA+ Rated Credits												
Chattanooga Electric Power Board — Electric System, TN	AA+	Stable	SERC	561,855	1.10	1.72	7.26	52	56	82	3.34	153
Concord Utility Funds, NC	AA+	Stable	SERC	130,405	3.08	6.24	(0.93)	91	857	857	0.52	119
Nashville Electric Service, TN	AA+	Stable	SERC	1,278,700	1.26	2.36	5.65	55	129	138	2.49	266
Chelan CO Public Utility District No. 1 — Consolidated, WA	AA+	Stable	WECC	353,522	2.49	2.87	1.97	69	693	693	2.84	250
AA+ Rated Median				**457,689**	**1.88**	**2.62**	**3.81**	**62**	**411**	**415**	**2.67**	**202**
AA Rated Credits												
Austin Electric, TX	AA	RWN	ERCOT	1,373,556	0.93	0.90	8.52	48	222	222	8.74	93
New Braunfels Utilities, TX	AA	RWN	ERCOT	181,185	1.79	3.53	5.52	67	171	171	4.49	448
JEA – Electric System and Bulk Power Supply System, FL	AA	Stable	FRCC	1,241,789	1.99	2.14	3.77	43	207	207	7.56	103
Kissimmee Utility Authority, FL	AA	Stable	FRCC	175,897	1.49	3.04	3.50	89	240	240	10.21	287
Lakeland Energy System, FL	AA	Stable	FRCC	298,645	2.48	2.87	4.03	47	243	243	13.25	154
New Smyrna Beach Utilities Commission, FL	AA	Stable	FRCC	59,458	1.12	1.24	8.27	72	90	90	6.29	167
Orlando Utilities Commission, FL	AA	Stable	FRCC	866,463	1.75	1.84	4.77	50	270	270	14.07	127
Tallahassee Electric Fund, FL	AA	Stable	FRCC	298,201	1.03	1.03	8.03	45	356	356	16.52	49
Jacksonville Beach Combined Utility Funds, FL	AA	Stable	FRCC	95,003	1.66	3.96	2.22	99	287	287	4.24	323
Rochester Public Utilities, MN	AA	Stable	MRO	169,193	1.73	3.05	4.47	53	275	275	4.95	102
Dover Electric Revenue Fund, DE	AA	Stable	RFC	81,405	2.41	17.18	0.66	89	699	699	13.79	24
Fayetteville Public Works Commission, NC	AA	Stable	SERC	339,147	1.66	2.71	4.19	76	238	238	4.38	277
Lincoln Electric System, NE	AA	Stable	SPP	311,213	1.53	1.74	6.41	37	232	484	6.71	173
Springfield Public Utility, MO	AA	Stable	SPP	429,829	1.84	2.42	3.95	69	331	331	3.46	162
Clark County Public Utility District — Elec. and Generation, WA	AA	Stable	WECC	460,044	1.23	1.37	3.78	54	303	324	5.48	120
Colorado Springs Utilities, CO	AA	Stable	WECC	884,352	1.77	1.90	6.47	46	217	273	4.05	93
Grant County Public Utility District No. 2, WA	AA	Stable	WECC	321,174	2.35	2.35	4.39	49	621	621	5.57	147
Idaho Falls Power, ID	AA	Stable	WECC	57,411	2.75	—	0.76	100	506	506	8.86	145
Pasadena Water & Power, CA	AA	Stable	WECC	217,873	1.70	2.53	2.23	72	760	760	7.95	73
Roseville Electric Fund, CA	AA	Positive	WECC	171,973	2.56	3.94	2.57	65	620	620	4.19	79
Sacramento Municipal Utility District, CA	AA	Stable	WECC	1,587,905	1.79	2.16	5.03	43	278	278	—	155
AA Rated Median				**298,645**	**1.75**	**2.39**	**4.19**	**54**	**275**	**278**	**6.50**	**145**

Retail Systems

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Transfers/ Operating Revenue (%)	Capex/ D&A (%)
AA– Rated Credits												
Bryan Utilities City Electric System, TX	AA–	Negative	ERCOT	185,890	1.51	2.01	5.58	51	247	247	17.72	292
Bryan Utilities Rural Electric System, TX	AA–	Negative	ERCOT	45,850	1.97	4.98	3.71	68	243	243	—	419
Garland Electric Fund, TX	AA–	RWN	ERCOT	298,420	1.38	1.63	4.87	42	511	511	7.52	267
Pedernales Electric Cooperative Inc., TX	AA–	RWN	ERCOT	643,059	1.28	1.62	6.69	48	8	330	0.16	218
San Antonio City Public Service (CPS Energy), TX	AA–	Negative	ERCOT	2,509,780	1.52	1.66	7.97	38	232	232	13.65	134
Alexandria Light and Power, MN	AA–	Stable	MRO	26,690	1.87	7.19	3.61	81	221	221	3.59	183
Marquette Board of Light & Power, MI	AA–	Stable	RFC	41,543	3.04	3.43	1.84	51	801	801	5.19	74
City of Greenville, NC	AA–	Stable	SERC	249,173	1.42	2.90	4.67	71	251	251	2.67	256
Greer Commission of Public Works, SC	AA–	Stable	SERC	89,652	1.79	3.48	4.00	79	215	215	1.12	152
Fort Collins, CO	AA–	Stable	SPP	137,235	1.22	2.29	8.13	59	87	87	5.93	269
Stillwater Utilities Authority, OK	AA–	Stable	SPP	84,986	1.63	2.15	2.68	68	645	645	23.33	153
Alameda Municipal Power, CA	AA–	Positive	WECC	67,066	1.37	2.74	1.97	77	591	591	8.25	70
Anaheim Electric Utilities Fund, CA	AA–	Stable	WECC	417,912	1.15	1.38	7.12	35	207	301	5.74	141
Benton CO Public Utility District No. 1, WA	AA–	Stable	WECC	162,497	1.16	1.92	6.32	72	103	127	8.75	186
Eugene Electric Board, OR	AA–	Stable	WECC	243,900	1.18	1.64	6.93	62	148	148	0.08	194
Heber Light & Power Company, UT	AA–	Stable	WECC	20,530	1.38	2.06	6.30	64	117	117	1.46	159
Los Angeles Department of Water & Power – Power System, CA	AA–	Stable	WECC	3,807,291	1.53	1.85	7.70	35	244	285	6.04	150
Modesto Irrigation District, CA	AA–	Stable	WECC	430,902	1.33	1.57	4.80	43	215	215	—	177
Provo City Power, UT	AA–	Stable	WECC	74,753	1.23	3.44	5.42	84	142	142	14.75	105
Redding Electric Utility Fund, CA	AA–	Stable	WECC	151,941	1.02	1.04	7.07	51	279	279	3.66	45
Riverside Electric Utility, CA	AA–	Stable	WECC	367,078	1.21	1.44	7.42	43	381	425	10.78	75
San Francisco Public Utilities Commission, CA	AA–	Stable	WECC	140,871	1.82	2.09	0.63	79	528	528	0.02	422
Silicon Valley Power, CA	AA–	Stable	WECC	466,382	1.29	2.64	4.16	83	334	334	5.25	119
Snohomish CO Public Utility District No. 1 — Combined, WA	AA–	Stable	WECC	692,944	1.65	3.14	4.82	79	167	167	5.69	133
Tacoma Power, WA	AA–	Stable	WECC	461,366	0.94	0.86	9.68	63	161	229	12.16	85
Turlock Irrigation District, CA	AA–	Stable	WECC	341,976	1.76	1.92	4.36	30	541	541	—	96
AA– Rated Median				**214,895**	**1.38**	**2.04**	**5.15**	**63**	**238**	**249**	**5.74**	**153**
A+ Rated Credits												
Brownsville Public Utilities Board, TX	A+	RWN	ERCOT	198,491	1.75	1.81	5.37	59	215	215	5.63	75
City of Denton — Combined Utility System, TX	A+	RWN	ERCOT	286,681	1.22	1.29	6.13	52	383	383	8.98	201

Retail Systems

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Transfers/ Operating Revenue (%)	Capex/ D&A (%)
Guadalupe Valley Electric Cooperative Inc., TX	A+	Negative	ERCOT	240,244	1.59	2.92	5.91	56	71	355	2.39	216
Fort Pierce Utilities Authority, FL	A+	Stable	FRCC	101,296	1.52	2.27	4.47	77	116	116	6.20	142
Gainesville Regional Utilities, FL	A+	Stable	FRCC	390,570	1.67	1.69	9.89	19	258	518	9.80	81
Keys Energy Services, FL	A+	Stable	FRCC	97,509	1.98	4.03	5.28	38	179	179	2.82	106
Leesburg Electric System, FL	A+	Stable	FRCC	58,098	1.22	2.06	6.13	74	164	164	9.28	182
Winter Park Electric Services Fund, FL	A+	Stable	FRCC	46,213	2.86	7.59	4.83	46	0	99	5.70	151
Brunswick Electric Membership Corporation, NC	A+	Stable	SERC	186,008	1.30	1.81	6.65	45	72	193	—	181
Cobb Electric Membership Corporation, GA	A+	Stable	SERC	802,432	1.60	2.86	6.17	44	1	176	0.54	159
Lubbock Power & Light Fund, TX	A+	Stable	SPP	213,061	1.24	1.57	6.01	44	281	281	5.39	900
Glendale Electric Funds, CA	A+	Stable	WECC	224,993	1.59	2.86	2.63	69	555	555	8.60	32
A+ Rated Median				**205,776**	**1.59**	**2.17**	**5.96**	**49**	**171**	**204**	**5.70**	**155**
A Rated Credits												
CoServ Electric, TX	A	RWN	ERCOT	530,599	1.35	1.99	6.85	53	26	151	1.39	213
Reedy Creek Improvement District — Utility Fund, FL	A	Stable	FRCC	139,800	1.11	1.15	3.86	64	77	77	1.66	152
Long Island Power Authority, NY	A	Stable	NPCC	3,925,721	1.29	1.35	8.41	4	187	308	8.74	148
BVU Authority, VA	A	Stable	SERC	52,705	1.69	147.25	2.66	97	292	292	—	148
Kansas City Board of Public Utilities, KS	A	Stable	SPP	317,892	1.28	1.37	8.33	41	88	88	10.28	132
Cowlitz County Public Utility District No. 1 — Electric, WA	A	Stable	WECC	286,699	1.07	1.30	5.90	62	201	201	5.59	75
Grays Harbor County Public Utility District No. 1, WA	A	Stable	WECC	137,103	1.23	1.81	7.67	37	60	91	7.30	121
Overton Power District No. 5, NV	A	Stable	WECC	40,954	1.83	3.07	3.96	67	248	312	—	399
Sulphur Springs Valley Electric Cooperative, AZ	A	Stable	WECC	107,145	1.59	2.33	5.52	52	63	152	0.02	151
A Rated Median				**139,800**	**1.29**	**1.81**	**5.90**	**53**	**88**	**152**	**5.59**	**148**
A– Rated Credits												
Seguin Utility Fund, TX	A–	Stable	ERCOT	55,651	1.82	2.87	4.28	60	277	277	0.09	165
Connexus Energy, MN	A–	Stable	MRO	248,385	1.21	2.31	7.91	55	0	126	4.63	144
Chugach Electric Association Inc., AK	A–	Stable	Other	237,429	1.50	1.57	16.16	13	54	479	—	1620
Klickitat County Public Utility District No. 1 — Combined, WA	A–	Stable	WECC	53,975	0.99	0.99	8.76	39	189	289	4.45	79
Pend Oreille County Public Utility District No. 1 — Combined, WA	A–	Negative	WECC	46,870	1.42	1.54	6.70	49	560	560	4.13	41
A– Rated Median				**55,651**	**1.42**	**1.57**	**7.91**	**49**	**189**	**289**	**4.29**	**144**

Retail Systems

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Transfers/ Operating Revenue (%)	Capex/ D&A (%)
BBB Category Credits												
Sikeston Board of Municipal Utilities, MO	BBB+	Stable	SERC	80,473	1.02	1.02	0.89	59	144	144	1.13	41
Coffeyville, KS	BBB+	Stable	SPP	57,202	1.19	1.57	7.09	—	149	149	5.26	—
Guam Power Authority	BBB	Stable	Other	335,543	1.30	1.30	5.89	0	196	196	—	65
BBB Category Median				**80,473**	**1.19**	**1.30**	**5.89**	**29**	**149**	**149**	**3.20**	**53**

FADS – Funds available for debt service. D&A – Depreciation and amortization. RWN – Rating Watch Negative. SERC – Southeastern Electric Reliability Corporation. WECC – Western Electricity Coordinating Council. ERCOT – Electric Reliability Council of Texas. FRCC – Florida Reliability Coordinating Council. MRO – Midwest Reliability Organization. RFC – Reliability First Corporation. SPP – Southwest Power Pool. NPCC – Northeast Power Coordinating Council. Note: 2019 audits used for Benton County Public Utility District No. 1 (WA), Coffeyville (KS), Cowlitz County Public Utility District No. 1 (WA), Fort Collins (CO), Grant County Public Utility District No. 2 (WA), Grays Harbor County Public Utility District No. 1 (WA), Klickitat County Public Utility District No. 1 (WA) and Roseville (CA). 2021 audit used for San Antonio City Public Service (CPS Energy), TX.
Source: Fitch Ratings.

All Wholesale Systems (Includes Wholesale and G&T Cooperatives)

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/ Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Capex/ D&A (%)
AA Rated Credits											
New York Power Authority, NY	AA	Stable	NPCC	2,265,000	1.53	1.85	5.26	60	279	404	190
Tennessee Valley Authority, TN	AA	Stable	SERC	10,249,000	2.05	2.18	5.03	37	34	117	89
Platte River Power Authority, CO	AA	Stable	WECC	240,749	2.17	3.11	1.74	78	377	377	144
AA Rated Median				**2,265,000**	**2.05**	**2.18**	**5.03**	**60**	**279**	**377**	**144**
AA– Rated Credits											
Lower Colorado River Authority — Consolidated, TX	AA–	Negative	ERCOT	1,042,700	1.42	1.49	7.19	29	371	371	207
Florida Municipal Power Agency - All-Requirements Project, FL	AA–	Stable	FRCC	433,894	0.90	0.89	7.41	0	98	209	20
Southern Minnesota Municipal Power Agency, MN	AA–	Stable	MRO	239,834	0.96	0.95	4.92	22	274	363	65
Western Minnesota Municipal Power Agency, MN	AA–	Stable	MRO	245,191	1.85	2.46	5.20	36	489	489	499
Connecticut Municipal Electric Energy Cooperative	AA–	Stable	NPCC	97,552	1.08	1.24	5.49	16	277	492	12
Alabama Municipal Electric Authority, AL	AA–	Stable	SERC	194,921	1.13	4.39	5.89	53	145	145	28
Arkansas Electric Cooperative Corporation, AR	AA–	Stable	SERC	739,632	1.48	1.91	7.44	39	60	217	191
Associated Electric Cooperative Inc., MO	AA–	Stable	SERC	1,135,982	1.60	1.83	5.52	31	155	386	153
Golden Spread Electric Cooperative, TX	AA–	Stable	SPP	413,615	1.83	2.30	4.01	45	232	462	58
Bonneville Power Administration, WA	AA–	Stable	WECC	3,683,700	0.97	0.97	9.31	23	148	273	72
Utah Municipal Power Agency, UT	AA–	Stable	WECC	82,206	2.01	3.10	3.37	0	333	333	20
AA– Rated Median				**413,615**	**1.42**	**1.83**	**5.52**	**29**	**232**	**363**	**65**
A+ Rated Credits											
South Texas Electric Cooperative Inc., TX	A+	Negative	ERCOT	503,935	1.19	1.42	8.18	29	42	271	141
Illinois Municipal Electric Agency, IL	A+	Positive	MRO	313,016	1.14	1.17	6.98	23	126	188	63
Minnesota Municipal Power Agency, MN	A+	Positive	MRO	136,822	1.78	2.06	3.52	46	208	291	22
Municipal Energy Agency of Nebraska, NE	A+	Stable	MRO	114,426	1.14	1.37	6.75	27	170	244	26
WPPI Energy (Wisconsin Public Power Inc.), WI	A+	Stable	MRO	411,800	1.05	1.15	6.50	48	148	186	30
Indiana Municipal Power Agency, IN	A+	Stable	RFC	463,209	1.45	1.66	7.31	22	266	356	160
Old Dominion Electric Cooperative, VA	A+	Stable	RFC	807,704	1.35	1.62	7.29	29	5	281	113
Grand River Dam Authority, OK	A+	Stable	SPP	397,165	1.67	1.84	3.76	42	496	496	69
Nebraska Public Power District, NE	A+	Stable	SPP	1,103,149	1.39	1.53	4.58	53	286	378	126
A+ Rated Median				**411,800**	**1.35**	**1.53**	**6.75**	**29**	**170**	**281**	**69**
A Rated Credits											
Basin Electric Power Cooperative, ND	A	Stable	MRO	2,071,107	1.55	1.76	8.04	23	108	303	57
Central Iowa Power Cooperative, IA	A	Stable	MRO	179,019	1.69	2.08	5.85	35	287	464	302

All Wholesale Systems (Includes Wholesale and G&T Cooperatives)

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/ Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Capex/ D&A (%)
Buckeye Power Inc., OH	A	Positive	RFC	670,065	1.38	1.43	6.26	32	35	222	38
Cooperative Energy, MS	A	Stable	SERC	738,836	1.48	2.03	6.60	27	133	417	237
Kentucky Municipal Energy Agency, KY	A	Stable	SERC	80,074	1.54	219.71	4.87	100	47	156	74
North Carolina Electric Membership Corporation, NC	A	Positive	SERC	1,092,169	1.16	1.41	6.65	19	99	283	108
Oklahoma Municipal Power Agency, OK	A	Stable	SPP	172,238	1.10	1.12	7.99	7	174	183	11
Arizona Electric Power Cooperative, Inc., AZ	A	Stable	WECC	178,421	1.41	1.59	6.32	48	54	265	70
A Rated Median				**424,542**	**1.45**	**1.68**	**6.46**	**30**	**104**	**274**	**72**
A– Rated Credits											
Great River Energy, MN	A–	Stable	MRO	1,215,153	1.19	1.23	6.89	22	93	255	42
Northern Illinois Municipal Power Agency, IL	A–	Stable	MRO	59,574	1.02	1.02	10.53	3	211	377	25
Piedmont Municipal Power Agency, SC	A–	Stable	SERC	209,353	2.29	2.71	4.86	20	372	372	77
South Carolina Public Service Authority (Santee Cooper), SC	A–	Stable	SERC	1,627,427	1.45	1.51	10.70	23	162	360	57
Heartland Consumers Power District, SD	A–	Stable	SPP	45,351	1.07	1.23	6.10	41	212	301	9
Kansas Power Pool, KS	A–	Stable	SPP	54,136	1.21	1.66	5.69	36	167	213	161
Western Farmers Electric Cooperative, OK	A–	Positive	SPP	665,048	1.18	1.43	7.57	29	108	285	101
Tri-State Generation & Transmission Association Inc., CO	A–	Stable	WECC	1,352,295	1.30	1.43	9.10	25	46	281	77
A– Rated Median				**437,201**	**1.20**	**1.43**	**7.23**	**24**	**164**	**293**	**67**
BBB Category Credits											
Sam Rayburn Municipal Power Agency, TX	BBB+	Stable	ERCOT	34,427	0.98	0.98	1.43	52	175	175	7
East Kentucky Power Cooperative, KY	BBB+	Stable	SERC	787,672	1.27	1.32	9.14	23	111	349	192
Oglethorpe Power Corporation, GA	BBB+	Negative	SERC	1,377,618	1.65	1.69	14.39	9	203	799	310
PowerSouth Energy Cooperative and Subsidiaries, AL	BBB+	Negative	SERC	547,219	1.76	2.09	7.23	22	136	404	244
Southern Illinois Power Cooperative, IL	BBB	Stable	MRO	164,455	1.06	1.06	8.48	19	43	268	46
Big Rivers Electric Corp., KY	BBB–	Positive	MRO	328,708	2.12	2.35	5.44	43	49	315	69
Arkansas River Power Authority, CO	BBB–	Stable	WECC	31,095	1.07	1.10	10.20	(341)	358	388	6
BBB Category Median				**328,708**	**1.27**	**1.32**	**8.48**	**22**	**136**	**349**	**69**

FADS – Funds available for debt service. D&A – Depreciation and amortization. NPCC – Northeast Power Coordinating Council. SERC – Southeastern Electric Reliability Corporation. WECC – Western Electricity Coordinating Council. ERCOT – Electric Reliability Council of Texas. FRCC – Florida Reliability Coordinating Council. MRO – Midwest Reliability Organization. SPP – Southwest Power Pool. RFC – Reliability First Corporation.
Source: Fitch Ratings.

Wholesale Systems (Excludes G&T Cooperatives)

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/ Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Capex/ D&A (%)
AA Rated Credits											
New York Power Authority, NY	AA	Stable	NPCC	2,265,000	1.53	1.85	5.26	60	279	404	190
Tennessee Valley Authority, TN	AA	Stable	SERC	10,249,000	2.05	2.18	5.03	37	34	117	89
Platte River Power Authority, CO	AA	Stable	WECC	240,749	2.17	3.11	1.74	78	377	377	144
AA Rated Median				**2,265,000**	**2.05**	**2.18**	**5.03**	**60**	**279**	**377**	**144**
AA– Rated Credits											
Lower Colorado River Authority — Consolidated, TX	AA–	Negative	ERCOT	1,042,700	1.42	1.49	7.19	29	371	371	207
Florida Municipal Power Agency - All-Requirements Project, FL	AA–	Stable	FRCC	433,894	0.90	0.89	7.41	0	98	209	20
Southern Minnesota Municipal Power Agency, MN	AA–	Stable	MRO	239,834	0.96	0.95	4.92	22	274	363	65
Western Minnesota Municipal Power Agency, MN	AA–	Stable	MRO	245,191	1.85	2.46	5.20	36	489	489	499
Connecticut Municipal Electric Energy Cooperative	AA–	Stable	NPCC	97,552	1.08	1.24	5.49	16	277	492	12
Alabama Municipal Electric Authority, AL	AA–	Stable	SERC	194,921	1.13	4.39	5.89	53	145	145	28
Bonneville Power Administration, WA	AA–	Stable	WECC	3,683,700	0.97	0.97	9.31	23	148	273	72
Utah Municipal Power Agency, UT	AA–	Stable	WECC	82,206	2.01	3.10	3.37	0	333	333	20
AA– Rated Median				**242,513**	**1.11**	**1.37**	**5.69**	**22**	**276**	**348**	**47**
A+ Rated Credits											
Illinois Municipal Electric Agency, IL	A+	Positive	MRO	313,016	1.14	1.17	6.98	23	126	188	63
Minnesota Municipal Power Agency, MN	A+	Positive	MRO	136,822	1.78	2.06	3.52	46	208	291	22
Municipal Energy Agency of Nebraska, NE	A+	Stable	MRO	114,426	1.14	1.37	6.75	27	170	244	26
WPPI Energy (Wisconsin Public Power Inc.), WI	A+	Stable	MRO	411,800	1.05	1.15	6.50	48	148	186	30
Indiana Municipal Power Agency, IN	A+	Stable	RFC	463,209	1.45	1.66	7.31	22	266	356	160
Grand River Dam Authority, OK	A+	Stable	SPP	397,165	1.67	1.84	3.76	42	496	496	69
Nebraska Public Power District, NE	A+	Stable	SPP	1,103,149	1.39	1.53	4.58	53	286	378	126
A+ Rated Median				**397,165**	**1.39**	**1.53**	**6.50**	**42**	**208**	**291**	**63**
A/A– Rated Credits											
Kentucky Municipal Energy Agency, KY	A	Stable	SERC	80,074	1.54	219.71	4.87	100	47	156	74
Oklahoma Municipal Power Agency, OK	A	Stable	SPP	172,238	1.10	1.12	7.99	7	174	183	11
Northern Illinois Municipal Power Agency, IL	A–	Stable	MRO	59,574	1.02	1.02	10.53	3	211	377	25
Piedmont Municipal Power Agency, SC	A–	Stable	SERC	209,353	2.29	2.71	4.86	20	372	372	77
South Carolina Public Service Authority (Santee Cooper), SC	A–	Stable	SERC	1,627,427	1.45	1.51	10.70	23	162	360	57
Heartland Consumers Power District, SD	A–	Stable	SPP	45,351	1.07	1.23	6.10	41	212	301	9

Wholesale Systems (Excludes G&T Cooperatives)

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/ Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Capex/ D&A (%)
Kansas Power Pool, KS	A–	Stable	SPP	54,136	1.21	1.66	5.69	36	167	213	161
A/A– Rated Median				**80,074**	**1.21**	**1.51**	**6.10**	**23**	**174**	**301**	**57**
BBB Category Credits											
Sam Rayburn Municipal Power Agency, TX	BBB+	Stable	ERCOT	34,427	0.98	0.98	1.43	52	175	175	7
Arkansas River Power Authority, CO	BBB–	Stable	WECC	31,095	1.07	1.10	10.20	(341)	358	388	6
BBB Category Median				**32,761**	**1.03**	**1.04**	**5.82**	**(144)**	**267**	**282**	**7**

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Source: Fitch Ratings.

G&T Cooperative Systems

Obligor	Rating	Outlook/ Watch	Region	Total Operating Revenue ($000)	Coverage of Full Obligations (x)	Debt Service Coverage (x)	Net Adjusted Debt/ Adjusted FADS (x)	Equity/ Capitalization (%)	Days Cash on Hand	Liquidity Cushion (Days)	Capex/D&A (%)
AA–/A+ Rated Credits											
Arkansas Electric Cooperative Corporation, AR	AA–	Stable	SERC	739,632	1.48	1.91	7.44	39	60	217	191
Associated Electric Cooperative Inc., MO	AA–	Stable	SERC	1,135,982	1.60	1.83	5.52	31	155	386	153
Golden Spread Electric Cooperative, TX	AA–	Stable	SPP	413,615	1.83	2.30	4.01	45	232	462	58
South Texas Electric Cooperative Inc., TX	A+	Negative	ERCOT	503,935	1.19	1.42	8.18	29	42	271	141
Old Dominion Electric Cooperative, VA	A+	Stable	RFC	807,704	1.35	1.62	7.29	29	5	281	113
AA–/A+ Rated Median				**739,632**	**1.48**	**1.83**	**7.29**	**31**	**60**	**281**	**141**
A/A– Rated Credits											
Basin Electric Power Cooperative, ND	A	Stable	MRO	2,071,107	1.55	1.76	8.04	23	108	303	57
Central Iowa Power Cooperative, IA	A	Stable	MRO	179,019	1.69	2.08	5.85	35	287	464	302
Buckeye Power Inc., OH	A	Positive	RFC	670,065	1.38	1.43	6.26	32	35	222	38
Cooperative Energy, MS	A	Stable	SERC	738,836	1.48	2.03	6.60	27	133	417	237
North Carolina Electric Membership Corporation, NC	A	Positive	SERC	1,092,169	1.16	1.41	6.65	19	99	283	108
Arizona Electric Power Cooperative, Inc., AZ	A	Stable	WECC	178,421	1.41	1.59	6.32	48	54	265	70
Great River Energy, MN	A–	Stable	MRO	1,215,153	1.19	1.23	6.89	22	93	255	42
Western Farmers Electric Cooperative, OK	A–	Positive	SPP	665,048	1.18	1.43	7.57	29	108	285	101
Tri-State Generation & Transmission Association Inc., CO	A–	Stable	WECC	1,352,295	1.30	1.43	9.10	25	46	281	77
A/A– Rated Median				**738,836**	**1.38**	**1.43**	**6.65**	**27**	**99**	**283**	**77**
BBB Category Credits											
East Kentucky Power Cooperative, KY	BBB+	Stable	SERC	787,672	1.27	1.32	9.14	23	111	349	192
Oglethorpe Power Corporation, GA	BBB+	Negative	SERC	1,377,618	1.65	1.69	14.39	9	203	799	310
PowerSouth Energy Cooperative and Subsidiaries, AL	BBB+	Negative	SERC	547,219	1.76	2.09	7.23	22	136	404	244
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Big Rivers Electric Corp., KY	BBB–	Positive	MRO	328,708	2.12	2.35	5.44	43	49	315	69
BBB Category Median				**547,219**	**1.65**	**1.69**	**8.48**	**22**	**111**	**349**	**192**

FADS – Funds available for debt service. D&A – Depreciation and amortization. SERC – Southeastern Electric Reliability Corporation. SPP – Southwest Power Pool. ERCOT – Electric Reliability Council of Texas. RFC – Reliability First Corporation. MRO – Midwest Reliability Organization. WECC – Western Electricity Coordinating Council.
Source: Fitch Ratings.

Financial Summary Glossary of Terms

Adjusted FADS

FADS plus fixed charges minus transfers plus pension expense.

Capitalization

Total debt plus total equity.

Capitalized Fixed Charges

Fixed charges times multiple for capitalization (currently 8.0x).

Earnings Before Interest, Depreciation and Amortization (EBITDA)

Operating revenue less cash operating expenses.

Fixed Charges

Fixed charges include 30% of purchased power expenses, plus operating leases.

Fixed Purchased Power Charges

Fixed purchased power charges include 30% of purchased power expenses.

Full Obligations

Total annual debt service plus fixed purchased power charges.

Fund Available for Debt Service (FADS)

EBITDA plus interest income. FADS may further reflect adjustments for subsidies, noncash expenses, nonrecurring items and non-operating expenses paid ahead of debt service as appropriate. FADS does not include any benefit from the use of (or deposit to) the rate-stabilization funds, non-operating connection fees or capital contributions.

Funds Restricted for Debt Service

Includes amounts deposited in debt service and debt service reserve funds, as well as the cushion of credit program administered by the Rural Utilities Service.

Net Adjusted Debt

Total debt plus capitalized fixed charges plus pension obligations, minus unrestricted funds and funds restricted for debt service.

Pension Expense

Amount recognized in an employer's financial statements as the cost of a pension plan for a period on an accrual basis.

Pension Obligations

The accrued unfunded portion of an entity's pension obligation. Amounts included are adjusted using methodologies outlined in Fitch's *U.S. Public Finance Tax-Supported Rating Criteria* and *U.S. Public Power Rating Criteria*.

Total Annual Debt Service

Cash interest paid plus scheduled long-term principal payments (i.e. prior year's current portion of long-term debt). Voluntary prepayments and principal amounts repaid as a part of a refinancing are not included. However, where a borrower incorporates balloon indebtedness, long-term bank facilities, remarketed debt or bullet maturities, Fitch may adjust scheduled debt service to eliminate amounts successfully refinanced, remarketed or renewed, or to include payments on debt obligations reported as operating expenses. Cash interest paid may also be adjusted if payment dates distort cash payments vis-à-vis annualized interest expense, while capitalized interest may be excluded for systems undertaking large construction programs.

Total Debt

All long- and short-term debt obligations, including capital leases, outstanding CP, notes payable and current maturities. Certain nonrecourse obligations and separately secured obligations may be excluded.

Total Equity

Net assets (retained earnings plus contributed capital plus patronage capital).

Transfers

Transfers include payments to the general fund, payments in lieu of taxes (PILOT), free services provided and other taxes, dividends and distributions paid, as applicable.

Unrestricted Cash

Cash and investments available for short-term liquidity needs, with no limitations on use. Funds restricted solely by board or management policy and/or available for general system purposes, including debt service, may also be included. Funds explicitly limited for construction or other capital investment are not considered unrestricted.

Ratio Definitions

Ratio	Calculation	Significance
Liquidity		
Coverage of Full Obligations (x)	(FADS + Fixed Purchased Power Charges – Transfers)/(Total Annual Debt Service + Fixed Purchased Power Charges)	Indicates the margin available to meet current debt service requirements and other fixed obligations.
Debt Service Coverage (x)	(FADS – Transfers)/Total Annual Debt Service	Indicates the margin available to meet current debt service requirements.
Unrestricted Cash (Days)	Unrestricted Cash/(Operating Expenses – Depreciation – Amortization)*365	Indicates financial flexibility, specifically cash and short-term investments, relative to expenses.
Liquidity Cushion (Days)	(Unrestricted Cash + Available Borrowing Capacity)/(Operating Expenses – Depreciation – Amortization)*365	Indicates financial flexibility, including all available sources of cash, short-term investments and liquidity, relative to expenses.
Leverage		
Net Adjusted Debt to Adjusted FADS (x)	Net Adjusted Debt/(FADS + Fixed Charges – Transfers)	Indicates the size of net debt and off-balance-sheet obligations to the margin available to meet all debt service, fixed obligations, and transfers and distributions to owners.
Net Adjusted Debt to Adjusted FADS (x; Excluding Pensions)	(Net Adjusted Debt - Pension Obligations)/(FADS + Fixed Charges – Transfers - Pension Expense)	Indicates the size of net debt and off-balance-sheet obligations excluding pension obligations to the margin available to meet all debt service, fixed obligations (excluding pension expense), and transfers and distributions to owners. This ratio is used in Fitch's charted Portfolio Trends simply for long-term trend analysis. Long-term data including pension obligations is unavailable.
Equity to Capitalization (%)	Total Equity/Capitalization	Provides a measure of cost recovery, leverage and debt capacity.
Other		
Capex to Depreciation and Amortization (%)	Capex/(Depreciation + Amortization)	Indicates the relationship between capital spending and the depreciation of existing assets.
Transfers to Operating Revenues (%)	Transfers/Operating Revenues	Indicates the degree to which a utility provides financial support to host city, county, members or owners.

FADS – Funds available for debt service.
Source: Fitch Ratings.

Contacts

Dennis M. Pidherny
+1 212 908-0738
dennis.pidherny@fitchratings.com

Kathy Masterson
+1 512 215-3730
kathy.masterson@fitchratings.com

Andrew DeStefano
+1 212 908-0284
andrew.destefano@fitchratings.com

Rebecca Meyer
+1 512 215-3733
rebecca.meyer@fitchratings.com

Tim Morilla
+1 512 813-5702
tim.morilla@fitchratings.com

Jeb Spengler
+1 415 732-5615
jeb.spengler@fitchratings.com

Nicole Wood
+1 212 908-0735
nicole.wood@fitchratings.com

Parker Montgomery
+1 212 908-0356
parker.montgomery@fitchratings.com

John Choi
+1 212 908-0521
john.choi@fitchratings.com

Lina Santoro
+1 212 908-0522
lina.santoro@fitchratings.com

Related Research

Related Reports

FAST Public Power - Fitch Analytical Stress Test Model

U.S. Public Finance Tax-Supported Rating Criteria (May 2021)

U.S. Public Power Rating Criteria (April 2021)

Public Sector, Revenue-Supported Entities Rating Criteria (February 2021)

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