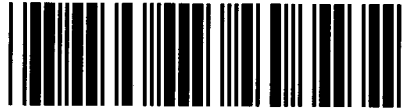


Control Number: 43069



Item Number: 7

Addendum StartPage: 0

House Bill (HB) 1600 and Senate Bill (SB) 567 83rd
Legislature, Regular Session, transferred the functions
relating to the economic regulation of water and sewer
utilities from the TCEQ to the PUC effective
September 1, 2014.

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AIR ★ WATER ★ WASTE CONSULTANTS

43069

**APPLICATION FOR A RATE/TARIFF CHANGE
and a
PASS-THROUGH RATE CHANGE APPLICATION FOR INLINE
DEVELOPMENT, LLC**

**AUGUST 2014
REVISED OCTOBER 2014**

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**Prepared For:
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7

October 28, 2014

Public Utility Commission of Texas
Central Records
1701 N Congress, Suite 8-100
Austin, Texas 78701

**Re: Tariff Control No. 43083 and Docket No. 43069. Response to PUC Notice Regarding
Inline Development LLC Applications for Water and Sewer Rate Increases**

Introduction: Mr. George Gogonas, Utility Rates Analyst, has provided significant help to us in our efforts to prepare a correct set of applications and to respond to PUC questions and comments. We have received several PUC notices regarding our application for a water rate increase. Some had Docket No. 43069 and some had Docket No. 43083 on their headings. The last PUC letter was stamp dated October 6, 2014. It contains a summary of the notices, therefore we are responding to it as completely as we can. We have presented the PUC statements in bold text and then followed it with our response in normal font.

1. Specifically, Inline Development LLC's (Inline's) application (1) failed to complete the affidavit and provide proper notice to appropriate parties affecting the rate change.

We have revised the "Notice of Proposed Rate Change (TCEQ form 10423) to better show the amounts of the changes and their proposed effective dates. We have also included on the last page of this notice a letter from Inline to the customers explaining the small pass-through rate increase. The proper rate change notice has been sent to Inline's customers in the past few days. The required Affidavit has been signed by Mr. Michael Martz, Owner of Inline Development, LLC and has been notarized. A listing of all customers notified, along with a copy of the affidavit is being sent to the PUC since all notifications have been completed. Also a copy of the notice and the affidavit was sent to the PUC on October 17, 2014 and another updated copy is attached to this letter.



2. "Failed to provide the 12-month test year period regarding the costs to the utility of providing water and sewer service information."

The test year used was January 1 to December 31, 2013. Detailed financial data is contained in the Water and Wastewater Utilities Annual Report of Inline Development LLC for the calendar year ended December 31, 2013. This report contains a breakdown of revenues and expenses for the year, number of water and wastewater connections, debt information, water and wastewater production consumption and treatment, and many other important facts essential to the rate change application. A copy of that annual report was submitted to the PUC as an attachment to our application and another copy is also included with this letter.

3. "Contains discrepancies in the rate of return for both the water and sewer long term debt and equity information."

The Long Term Debt and Equity Information for water is contained in Section IV on page 11 and for sewer is contained in Section IV on page 23 of the Rate Change Application. Section IV of the application has instructions which state "Note: You may choose to use the Rate of Return Worksheet which is attached to the Instructions." We marked an X in this box to indicate that this was our choice. Section IV also requested information about the Company's Equity and Rate of Return. We filled out Section IV, but some of the data entered appeared to have been incorrectly entered by us. We have therefore redone Section IV and related forms and have also provided here a detailed explanation of our entries.

Our client, Mr. Michael Martz, has owned and operated the subject water and sewer facilities for a very long time. He is also the owner of the residential areas for which the water and sewer systems serve. He does not wish to publicize the amounts of his investments and the amounts that he owes. This choice of his can be seen on the rate change forms and instructions, especially in the Rate of Return Worksheet attached to the TCEQ's Application Instructions. Overall, it is clear that the failure of the client to provide data regarding his total equity in the water and wastewater systems and his depreciation expenses directly affects the amount he can charge his customers for their water and wastewater services. We explained this to the client and he indicated to us that he would prefer to charge his clients less than to increase the rates to be charged by publicizing his investments in his water and wastewater services.

We have therefore chosen the authorized option under Section IV B. Rate of Return that states "NOTE: You may choose to use the Rate of Return Worksheet which is attached to the instructions."

We do note that we may have previously erroneously entered some data in Section IV and in the Worksheets. We will explain the errors here and have reentered the data correctly.

Section IV Equity. We entered the company's total equity here based upon the amount owed on the major site property loan, but should have entered the total for the water system on page 11 and the total for the wastewater system in item A Equity on page 23. We entered 40% of the total loan for the water system and 60% of the total loan for the wastewater system. We then properly completed subsections D. and E. for both the water and wastewater systems.

Completion of the Rate of Return Worksheet

This worksheet is Appendix A of TCEQ's Rate/Tariff Change Instructions form listed as TCEQ form 10423-inst (09/06/12). It is used to calculate the percentage rate of return the applicants can be authorized to charge their water and sewer customers. We used this worksheet to calculate our authorized rate of return for the original application which we submitted last month.

The Baa Public Utility Bond Averaged that was Used

The first step in completing the worksheet says to contact TCEQ and obtain the most current Baa Public Utility Bond Average. We did contact TCEQ for our original application last month and received the value of 5%. Now when I called the number provided, I received the response that I should call PUC at number 512-936-7166. I have been calling that number for 2 days and do not get anything but a voicemail message. I therefore propose using the percentage value received from the TCEQ last month which was 5%.

I also note that the Bloomberg News had this headline today, October 22, 2014; "Utility Bears at Five-Year High as Bond Yields Increase." Therefore the 5% value we received last month is very likely to be a good and reasonable value for the current bond yield value that we would

receive from the PUC if we could get an answer today. We have attached a copy of the rate of return used to determine our current rate of return. The worksheet shows that our allowed rate of return for both water and sewer services remain at 11%.

Corrections to the Application Pages

During our review of the Rate Changes Application, we made a number of changes to correct the errors we have found. These changes are explained as follows.

1. Page 10 of 41

Original Cost & Depreciation Schedule – Water. The footnote we entered has been changed to “No net book value claimed due to age of system.” The client does not wish to claim depreciation expenses even though this reduces the amount he can charge for water services.

2. Page 11 of 41

A. Equity: The amount listed has been changed to \$724,593 as the equity total for the Water System. This represents 40% of the total the client owes of the total reported Notes Payable.

3. Page 12 of 41

Corrections have been made to reflect changes that were made in the preceding item.

4. Page 13 of 41

Corrections have been made to reflect the 11% Rate of Return expected rather than the 9.5% cost of the loan.

5. Page 14 of 41

Numerous corrections have been made due to the changes in Tables III and IV. The changes made have in all cases reduced the revenue requirements for next year as well as the proposed amount of the rate changes.

6. Page 23 of 41

A. Equity: The total capital the company has in the sewer system is listed as \$1,086,884 which is 60% of the total amount owed of the notes payable. (We have calculated the cost ratio of the sewer and water systems as a 60/40 split based on our previous experience and our review of each expense item.)

7. Page 24 of 41

The sewer portion of the debt is shown. We have also added to our footnote; "The client does not wish to publicize the total amount he has invested in the combined system.

8. Page 25 of 41

The calculated Rate of Return from the worksheet was entered rather than the payment interest rate which increased the planned return and increased the interest rate and also caused income tax to be payable.

9. Page 26 of 41

We summed line F onto column 3 and entered the income tax amount.

Explanation of Rate of Return Used

Section 10 of the water application allows the applicant to calculate a water billing rate structure that recovers the revenue requirement with rates the applicant believes is more appropriate to its customers.

The owner applicant prefers not to publicize the amount invested in the water and sewer services, nor the amount of income taxes paid for any of these services. Further, since the facilities have been operating for many years, the owner does not wish to publicize the current value of the properties and equipment that still needs to be depreciated. He therefore wishes to use the Table X.A. "Alternative Method of Rate Design" to present the proposed water rates that is fair to customers and to his investment. This is, of course, in accordance with the guidelines of TCEQ's Application for the Rate/Tariff Change; TCEQ Form 10423 dated April 2013. The calculations are explained as follows: Table X.A. Line D Total Revenue Requirement. This amount is to cover water expenses, plus 11% of the amount invested in the water services. 2013 water expenses were \$262,468. Amount invested is not to be reported, however, the amount currently owed is reported in Section 5 of the 2013 Annual Utility Report as \$1,811,482. The portion of this loan for water services is 40%. We have shown on the "Rate of Return Worksheet," that a Rate of Return of 11.0% is appropriate. This amount of 40% of \$1,811,482 times 11% is: $1,811,482 \times 0.40 = 724,592 \times 11.0\% = 79,705$. Applying this to the 2013 water expenses of \$252,221 it is shown that the total revenue requirement is 331,926. This number is applied to Table X.A.

This application and response to the PUC question has been prepared by Jack G. Coblenz, the Principal Consultant of Source Environmental Sciences, Inc. who has been the environmental consultant to Inline Development LLC for many years. If you have any questions or need more information, please contact him at:

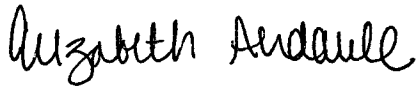
Jack G. Coblenz, P.G.

Consultant to Inline Development LLC

Phone: 713-621-4474

Email: Jack@source-environmental.com

Thank you,

A handwritten signature in black ink, reading "Elizabeth Andaverde". The script is cursive and fluid, with the first name and last name clearly distinguishable.

Elizabeth Andaverde

Administrative Manager

Customer Register

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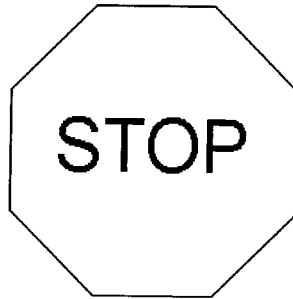
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Mary Nabila	Muma	angelofjustice2010@yahoo.com	21114 Cidercreek	Tomball	TX
Clancy	Weeks	clancylweeks@att.net	10118 Cobbler	Tomball	TX
Holly J	Carroll	hcarroll77092@yahoo.com	10114 Cobbler	Tomball	TX
William	Underwood	wuhappy@sbcglobal.net	21103 Sweet River	Tomball	TX
R. Sue	Barnard	rsues@hotmail.com	21107 Sweet River	Tomball	Tx
Manuel	Castillo	mannycamaro@yahoo.com	21115 Sweet River	Tomball	TX
Alberto & Rachel	Acosta		21130 Sugar Orchard	Tomball	TX
Ralph	Zayas		10123 Sweet Olive Way	Tomball	Tx
Christopher	Brown		21319 Berry Ridge	Tomball	TX
Elizabeth	Vasquez	elizabethvsqz@yahoo.com	10018 Sweet Nectar	Tomball	TX
Domingo	Martinez	jlyzaguirre08@gmail.com	21314 Berryvine	Tomball	TX
Cottage	Pool	ap@randallmanagement.com	10101 Boudreaux Rd	Tomball	TX
Cottage	HOA Sprinkler	ap@randallmanagement.com	6200 Savoy Suite 420	Houston	TX
Cottage HOA	Sprinkler #3	ap@randallmanagement.com	6200 Savoy Suite 420	Houston	TX
Cottage HOA	Sprinkler #1	ap@randallmanagement.com	6200 Savoy Suite 420	Houston	TX
Cottage HOA	Clubhouse	ap@randallmanagement.com	6200 Savoy Suite 420	Houston	TX



APPLICATION FOR A
RATE/TARIFF CHANGE



When you are filling out this application, you cannot go from one line to the next and fill it out correctly. You will need to complete some tables partially and come back to them later in the process.

Therefore, it is important that you follow the instructions that accompany this application. They are designed to give you a step-by-step process for completing the application.

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APPLICATION FOR A RATE/TARIFF CHANGE

SECTION IA - GENERAL INFORMATION

Applicant **INLINE DEVELOPMENT LLC.**

(Individual, Corporation, or Other Legal Entity)

Utility Name: **INLINE DEVELOPMENT LLC.**

(If different than above)

Legal form of Application:

☐ Individual ☐ Partnership ☐ Sub Chapter-S Corporation

☒ Corporation Provide Charter Number **0129966500**

☐ Other Please Explain:

LIMITED LIABILITY CORPORATION

Utility Address: **21755 I-45 BLDG. #11** **SPRING** **TX** **77388**
Street Address or Location City State Zip Code

County(ies) where services are provided: **HARRIS**

CCN Number(s): **WATER 12946, SEWER 20879**

Contact Person: **LIZ COWLES** Telephone Number: **281-651-1130 EXT. 7**

Position: **ACCTS MANAGER** Fax Number: **832-482-3178**

Address: **21755 I-45 BLDG. #11** **SPRING** **TX** **77388**
Street Address or Location City State Zip Code

If the applicant is a corporation, please provide a copy of the corporation's "Certificate of Account Status" (regarding the payment of franchise taxes) from the State Comptroller's Office. This "Certificate of Account Status" can be obtained from the website at:

Comptroller of Public Accounts, Office Management ¹

P. O. Box 13528
Austin, Texas 78711
1-800-252-5555

1. <https://ourcpa.cpa.state.tx.us/coa/Index.html>

SECTION IB - MISCELLANEOUS INFORMATION

- A. How often and on what dates are water meters typically read? MONTHLY VARIOUS
- B. When are bills typically sent out? 28TH TO 31ST OF THE PREVIOUS MONTH
- C. Do you serve customers within the corporate limits of a municipality? If No, Go to D. ☐ Yes ☒ No
If yes, which municipalities? _____

Have you filed a request to change rates with the municipality? ☐ Yes ☒ No

If no, please explain:

- D. Are you currently collecting the Regulatory Assessment Fee from your customers? ☐ Yes ☒ No

If yes, are you current in your payment of the Regulatory Assessment Fee to the Texas Commission on Environmental Quality or the predecessor agency, Texas Water Commission, for assessments payable beginning January 1, 1992? ☒ Yes ☐ No

E. Water Utilities: Please indicate the Public Water System Identification numbers for each of your systems:

System Name	TCEQ PWS ID #	County	Rate Increase Applicable?
SUGARBERRY PLACE	1013804	HARRIS	YES
SUGARBERRY PLACE	1013271	HARRIS	YES

For each of the systems, please provide a copy of the most recent public water system annual inspection report letter from the Texas Commission on Environmental Quality and a written explanation detailing how and when you will comply with all noted deficiencies.

F. Sewer Utilities: Please indicate the discharge permit number for each Wastewater Treatment Plant you operate:

Wastewater Treatment Plant Name	TCEQ Discharge Permit Number	County	Rate Increase Applicable?
SUGARBERRY PLACE	13942-002	HARRIS	YES

For each of the plants, please provide a copy of the most recent inspection report letter from the Texas Commission on Environmental Quality and a written explanation detailing how and when you will comply with all noted deficiencies.

INFORMATION REQUIRED
FOR A
WATER RATE/TARIFF CHANGE

SECTION II: OPERATIONAL INFORMATION – WATER

Manager (or owner if services are routinely provided to the utility)

Name **MICHAEL MARTZ**

Relationship to Owner: **OWNER**

Short job description:

OVERALL MANAGER OF WATER AND SEWER SYSTEMS

Approximate number of hours per week this person works for the company:

Salary: **34,000.00** Hourly ☐ Weekly ☐ Monthly ☐ Annual ☒

Employees

Name **LIZ COWLES**

Relationship to Owner: **EMPLOYEE**

Short job description:

ACCOUNT MANAGER OF WATER AND SEWER SYSTEMS

Approximate number of hours per week this person works for the company:

Salary: **44,259.00** Hourly ☐ Weekly **16** Monthly ☐ Annual ☐

Name

Relationship to Owner:

Short job description:

Approximate number of hours per week this person works for the company:

Salary: Hourly ☐ Weekly ☐ Monthly ☐ Annual ☐

Contract Services (attach additional sheets if necessary)

Name **DARREN SHAW**

Relationship to Owner: **CONTRACT WORKER**

Short job description:

SEWER PLANT OPERATIONS SUPERVISOR

Approximate number of hours per week this person works for the company:

Amount paid for services: **45,000** Hourly ☐ Weekly **16** Monthly ☐ Annual ☐

Please provide the names and classification of the utility's certified operators:

Certified Operator's Name/ Classification	Certified Operator's Name/Classification
DARREN SHAW C GROUNDWATER	WG0003928

-Attach additional sheet(s) if necessary-

SECTION III. PLANT & EQUIPMENT INFORMATION – WATER

A. CUSTOMER CONTRIBUTIONS

If any of the items included in your plant and equipment were 100% financed with customer contributions, assessments, surcharges, extension fees, etc., you may not include depreciation or return on those items in your cost of service. However, if those customer contributions did not cover the entire cost of the asset, you may include the amount that the utility paid for. Please list below all items that were funded either all or in part by customer contributions and indicate amount that the customers contributed for each item.

Table III. A.

Item [A]	Date of installation [B]	Total Cost [C]	Amount of Customer Contribution [D]	Difference [E] = [C] - [D]
NONE				①
				①
				①
				①
				①

- Attach additional sheet(s) if necessary -

- ① If any amount in this column is greater than zero, enter that item in the appropriate category in Table III. B

B. ORIGINAL COST & DEPRECIATION SCHEDULE – WATER

Please provide the following inventory of the water utility plant being used to provide water service at the end of the test year. You will be responsible for supporting this information with invoices or other documentation. Round your figures to the nearest dollar. **Amounts should be computed as of the end of the "test year."**

Table III. B.

[A] Item	[B] Date Of Installation	[C] Service Life (yrs) * **	[D] Original Cost when installed \$	Years in Service			Depreciation		[G] = [D]-[F] Net Book Value (\$)
				YR ⊙	Mos ⊙⊙	Days ⊙⊙⊙	[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$)	
Land		n/a							
Wells		50							
Well Pumps:									
5 hp or less		5							
Greater than 5 hp		10							
Booster Pumps:									
5 hp or less		5							
Greater than 5 hp		10							
Chlorinators		10							
Structures:									
Wood		15							
Masonry		30							
Storage Tanks		50							
Pressure Tanks		50							
Distribution System (mains and lines)		50							
Meters and Service (taps not covered by fees)		20							
Office Equipment		10							
Vehicles		5							
Shop Tools		15							
Heavy Equipment		10							
Fencing		20							
Other: (Please list)									
Total							①	②	③

① Enter this number in Table VI. A., Line [O], Column ① ② If [F] is greater than [D], enter the total for [D] ③ Enter this number in Table IV. E., Line [A]

* TCEQ Suggested Service Life ** Other Service Life

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No Net Book Value claimed due to the age of the system

C. DEVELOPER CONTRIBUTIONS - WATER

If any of the Items listed in the Depreciation Schedule were contributed by a developer, please list those items and the associated cost below.

Table III. C.

Item	Date of installation or Contribution	Total Cost	Amount of Developer Contribution	Net Book Value (from Table III.B.)
NONE				
Total				①

① Insert this amount in Table IV. E., Line [E]
- Attach additional sheet(s) if necessary -

SECTION IV - LONG TERM DEBT & EQUITY INFORMATION – WATER

A. EQUITY

How much equity or total capital does the company have in the utility? \$ 724,593
Enter also in Table IV. D., Box ③ below

B. RATE OF RETURN

What rate of return (profit) on investment in plant (equity) is expected? 11.0 %
Enter also in Table IV. D., Box ④ below

NOTE: You may choose

- an average equity return established by the staff each year and included with the Annual Report Instructions OR
- an interest rate that you think is fair that is less than the rate established by the staff OR
- to use the **Rate of Return Worksheet** which is attached to the Instructions. ☒

C. BANKRUPTCY

Has the utility or utility owner filed bankruptcy within the last seven years? ☐ Yes ☒ No
If YES, explain status of applicant at this time.

--

D. NOTES PAYABLE - WATER

List the following information concerning debt and equity of the utility and attach copies of notes payable:

Round all percentages to two (2) decimal places.

Table IV. D.

[A] Name of Bank/Lender	[B] Date of Issue	[C] Date of Maturity	[D] Original Amount of Loan	[E] Outstanding or Unpaid Balance- End of Test Year	[F] Interest Rate	[G] Weighted Average [E] ÷ ⑤ * [F]
Part 1 - Debt						
TOTAL			\$ N/A	\$ 1,811,482	9.5 %	9.5 %
			\$			%
WATER PORTION = 40%			\$	\$ 724,593	9.5 %	100 %
			\$			%
			\$			%
			\$			%
		Total	\$	① \$ 724,593	② 9.5	11.0 % ⑥
Part 2 - Investment/Equity						
				\$ 724,593	③ 11.0	% ④
		Total Debt & Equity		\$ 724,593	⑤	% ⑦
					Rate of Return	11.0 % ⑧

- ① Total amount of original loans
- ② Total amount of the outstanding balance on the loans
- ③ Equity in the utility - From Section IV. A.
- ④ Return on Equity - From Section IV. B.
- ⑤ Total of ② + ③
- ⑥ Total weighted average of debt - To Table V, Line [C]
- ⑦ Weighted average of Investment/Equity ③ ÷ ⑤ * ④
- ⑧ Sum of ⑥ + ⑦ - To Table IV. E., Line [G]

E. INVESTED CAPITAL & RETURN – WATER

Table IV. E.

Net Book Value - From Table III. B., Box ③	[A]	\$N/A
Working cash allowance -Amount From Table VI. A., Line [L] Column ③, Box ⑦(÷⑧)	[B]	\$35,015
Materials and supplies	[C]	\$112,033
Subtotal - Sum of [A] thru [C]	[D]	\$147,048
Developer Contributions - From Table III. C., Box ①	[E]	\$0
Total invested capital [D] - [E]	[F]	\$147,048
Rate of return - From Table IV. D., Box ⑥	[G]	11.0 %
Return/Interest - If [F] is greater than -0-, then enter [F] * [G]. If [F] is less than -0-, enter -0-. Enter this amount in Table V., Line [A] and Table VI. A., Line [Q], Column ②	[H]	\$16,175

SECTION V - INCOME TAX CALCULATION – WATER

Use the following table to determine the amount of income tax that can be included in your revenue requirement.

Table V.

Return - From Table IV. E., Line [H]	[A]	\$16,175
Interest Calculation		
Total Invested Capital - From Table IV. E., Line [F]	[B]	\$147,048
Weighted Cost of Debt Capital - Percentage From Table IV. D., Box ⑥	[C]	11.0 %
Interest [B]*[C]	[D]	\$16,175
Taxable Income [A] - [D]	[E]	\$0
Enter Income Tax from Tax Table (Appendix A)	[F]	\$0 ①

①To Table VI. A., Line [P], Column ②

Owner has chosen not to claim
Investments when calculating the
resultant customer fees

SECTION VI - UTILITY INCOME & EXPENSE INFORMATION - WATER

A REVENUE REQUIREMENT

Please provide the following information regarding the cost to the utility of providing water utility service over your selected twelve month "test year."
Note 1 - Instead of using the percentages listed, you may take the Total Cost and multiply it by 67% to determine the fixed portion and 33% for the variable portion.

TABLE VI. A.

Test Year	to	Line	12 Month "test year" per books	Known and Measurable Changes	Revenue Requirement for next yr	% of ③ that is fixed (Note 1)	Fixed Expenses (Note1)	Variable Expenses (Note 1)
			①	②	③=①+②	④	⑤=(③*④/100)	⑥=③-⑤
Salaries and Wages		[A]	13,600	NONE		50		
Contract Labor		[B]	35,239			90		
Purchased Water		[C]	54,178			0		
Chemicals for Treatment		[D]	7,441			0		
Utilities (Electricity)		[E]	14,414			0		
Repairs/Maintenance/Supplies		[F]	4,280	36,000	40,280	50		
Office Expenses		[G]	22,130			50		
Accounting & Legal Fees		[H]	28,108			100		
Insurance		[I]	3,827			100		
Rate Case Expense		[J]	3,738			100		
Miscellaneous		[K]	57,170			50		
Subtotal-Sum of Line [A] thru Line [K]		[L]	244,125		280,125 ⑦			
Payroll Taxes		[M]	8096		8,096	50		
Property and Other Taxes		[N]				100		
Annual Depreciation and Amortization-From Table III. B. Box ①		[O]	0			100		
Income Taxes-From Table V, Line [F]		[P]				100		
Return -From Table IV.E., Line[H]		[Q]		16,175	16,175	100		
Subtotal-Sum of Line [L] thru Line [Q]		[R]	252,221		331,678			
Other Revenues		[S]	15,763		15,763	100		
Total Cost=Line [R] - Line [S]		[T]	236,458		315,915 ⑧			⑩
Alternative Allocation between Fixed and Variable [Note1]		[U]	67%		315,915 ③	67	211,663 ⑨	104,252 ⑩

B. KNOWN & MEASURABLE

If you listed anything in **TABLE VI. A.** above as an increase/decrease expected in the next 12 months, please provide a short explanation by item why there will be a change and how you projected the cost. Changes in cost must be known and measurable and supported by invoices or other documentation.

Our Water Plant Operator has informed us that a new tank and its associated pumps and measurement devices must be installed next year to replace existing equipment because of the age of the system.

-Attach additional sheet(s) or a separate listing for sewer service if necessary-

SECTION VII - CUSTOMER INFORMATION - WATER

NUMBER OF CUSTOMERS

How many customers (active connections) did you have at the beginning and at the end of the twelve month test year?

TABLE VII

Connection Type	Line	Beginning of period ①	End of period ②	Equivalency Factor ③	Meter Equivalents ④=②*③
Non-Metered Connections:					
Residential	[A]	647	669	1	669
Commercial	[B]			1	
Standby	[C]			1	
Metered Connections:					
5/8" x 3/4"	[D]			1	
3/4"	[E]			1.5	
1"	[F]			2.5	
1 1/2"	[G]			5	
2"	[H]			8	
3"	[I]			15	
Other:	[J]				
Total	[K]	647	669		669 ⑤

⑤ To Table IX. B., Line [B] AND Table X. A., Line [F]

SECTION VIII - PRODUCTION & CONSUMPTION INFORMATION - WATER

Please provide the following information regarding water utility operations over your selected twelve month "test year".

Table VIII

Total number of gallons pumped (total master meter reading for the year)	[A]	30.953M	gallons
Total number of gallons purchased from another source for sale to customers (if any)	[B]	0	gallons
Total number of gallons provided to customers $[C]=[A]+[B]$	[C]	30.953M	gallons
Total number of gallons billed to your customers (total customer consumption)	[D]	30.084M ①	gallons
System losses: $([C] - [D]) \times 100\% = [E]$	[E]	869K	2.8%
Source of Purchased water			

① To Table IX. A., Line [B] AND Table X. A., Line [B]

SECTION IX - RATE DESIGN - WATER

A. VARIABLE RATE CALCULATIONS

Table IX. A.

Line	Instructions
[A]	From Table VI. A., Line [T], Box ⑩ or Line [U], Box ⑩
[B]	From Table VIII, Line [B]
[C]	Divide Line [B] by 1,000
[D]	Divide Line [A] by Line [C] Transfer to Table IX. B., Lines [E] through [J], Box ⑥

B. BASE RATE CALCULATIONS

Table IX. B.

Line	# of 1000 gallons in base bill	Variable cost per 1,000 gals	Variable cost to be added to base rate	Total base rate per meter size
[A]	①	③	④=②*③	⑤=①+④
Total fixed costs - From Table VI. A., Line [T], Box ⑨ or Line [U], Box ⑩	\$ 240,959			
Total meter equivalents at end of test year - From Table VII, Line [K], Box ⑤	669			
Base charge per meter equivalent or for each unmetered connection [A] ÷ [B] and then divide by 12	\$ 26.37			
Base charge per meter size				
5/8" x 3/4" or unmetered	0	3.47	0	26.37
3/4"	0	3.47	0	210.96
1"	0	3.47	0	210.96
1 1/2"	0	3.47	0	210.96
2"	0	3.47	0	210.96
3"	0	3.47	0	395.55
Other:				

⑥ From Table IX. A., Line [D]

SECTION X - ALTERNATE METHOD OF RATE DESIGN - WATER

After you have performed the calculations in **SECTION IX**, you may find that the cost per 1,000 gallons is not what you think your customers will approve. If that is the case, then the following will allow you to calculate a rate structure that still recovers your revenue requirement, but with rates that you think may be more appropriate for your customers.

Table X. A.

	Line	
Cost per 1,000 gallons	[A]	\$ 3.47
Total # of 1,000 Gallons billed	[B]	30,084
Total Cost to be recovered through gallonage charge	[C]	\$ 104,391
Total Revenue Requirement	[D]	\$ 315,915
Total to be recovered through base rate	[E]	\$ 211,524
Total number of meter equivalents	[F]	669
Base rate per meter equivalent	[G]	\$ 26.37

This is the rate that you think is appropriate Enter in **Table X. B.**, **Column ③**, **Lines [B] through [H]**
 From **Table IX. A.**, **Line [C]**
 Multiply **Line [A]** times **Line [B]**
 From **Table VI. A.**, **Line [T] Box ⑤**
 Subtract **Line [C]** from **Line [D]**
 From **Table VII.**, **Line [K], Box ⑤**
 Divide **Line [E]** by **Line [F]** & then divide by 12months Enter this in **Table X. B.**, **Line [A] Column ①**

Table X. B.

	Line		# of 1000 gallons in base bill	Variable cost per 1,000 gals	Variable cost added to base	Total base bill per meter size
Base charge per meter equivalent or for each unmetered connection From Table X. A. , Line [G]	[A]	\$ 26.37	②	③	④=②*③	⑤=①+④
Base rate per meter size						
5/8" x 3/4" or unmetered	[B]	26.37	0	3.47	⑥	26.37
3/4"	[C]	39.56	0	3.47	⑥	39.56
1"	[D]	65.93	0	3.47	⑥	65.93
1 1/2"	[E]	131.85	0	3.47	⑥	131.85
2"	[F]	210.96	0	3.47	⑥	210.96
3"	[G]	395.55	0	3.47	⑥	395.55
Other:	[H]				⑥	

⑥ From **Table X. A.**, **Line [A]**

INFORMATION REQUIRED
FOR A
SEWER RATE/TARIFF CHANGE

SECTION OPERATIONAL INFORMATION - SEWER

Manager (or owner if services are routinely provided to the utility)

Name MICHAEL MARTZ Relationship to Owner: OWNER

Short job description:

OVERALL MANAGER OF WATER AND SEWER SYSTEMS

Approximate number of hours per week this person works for the company:

Salary: 34,000.00 Hourly ☐ Weekly ☐ Monthly ☐ Annual ☒

Employees

Name LIZ COWLES Relationship to Owner: EMPLOYEE

Short job description:

ACCOUNT MANAGER OF WATER AND SEWER SYSTEMS

Approximate number of hours per week this person works for the company:

Salary: 44,259.00 Hourly ☐ Weekly ☐ Monthly ☐ Annual ☒

Name Relationship to Owner:

Short job description:

Approximate number of hours per week this person works for the company:

Salary: Hourly ☐ Weekly ☐ Monthly ☐ Annual ☐

Contract Services (attach additional sheets if necessary)

Name DARREN SHAW Relationship to Owner: CONTRACT WORKER

Short job description:

SEWER PLANT OPERATIONS SUPERVISOR

Approximate number of hours per week this person works for the company:

Amount paid for services: Hourly ☐ Weekly ☐ Monthly ☐ Annual ☐

Please provide the names and classification of the utility's certified operators:

Certified Operator's Name/ Classification	Certified Operator's Name/Classification
DARREN SHAW C GROUNDWATER	WW0023786

-Attach additional sheet(s) if necessary-

SECTION III. PLANT & EQUIPMENT INFORMATION – SEWER

A. CUSTOMER CONTRIBUTIONS

If any of the items included in your plant and equipment were 100% financed with customer contributions, assessments, surcharges, extension fees, etc., you may not include depreciation or return on those items in your cost of service. However, if those customer contributions did not cover the entire cost of the asset, you may include the amount that the utility paid for. Please list below all items that were funded either all or in part by customer contributions and indicate amount that the customers contributed for each item.

Table III. A.

Item [A]	Date of installation [B]	Total Cost [C]	Amount of Customer Contribution [D]	Difference [E]= [C] - [D]
NONE				①
				①
				①
				①
				①

- Attach additional sheet(s) if necessary -

- ① If any amount in this column is greater than zero, enter that item in the appropriate category in **Table III. B**

B. ORIGINAL COST & DEPRECIATION SCHEDULE – SEWER

Please provide the following inventory of the water utility plant being used to provide water service at the end of the test year (for sewer attach a similar list). You will be responsible for supporting this information with invoices or other documentation. Round your figures to the nearest dollar. **Figures should be computed as of the end of the Atest year.**@

Table III. B.

[A]	[B]	[C]		[D]	Depreciation			[G] = [D] - [F] Net Book Value (\$)
Item	Date of Installation	Service Life (yrs)		Original Cost when installed (\$)	Years in Service			[F] Accumulated (\$)
		*	**		Yrs ⓪	Mos ⓪	Days ⓪	
Land		n/a						
Collection Sewers								
Gravity		50						
Force		50						
Pumping Equipment		5						
Treatment & Disposal Equipments		25						
Structures								
Wood		15						
Masonry		30						
Plant Sewers		50						
Outfall sewer lines		50						
Laboratory Equipment		10						
Meters and Service (taps not covered by fees)		20						
Office Equipment		10						
Vehicles		5						
Shop Tools		15						
Heavy Equipment		10						
Fencing		20						
Other: (Please list)								
Total							①	② 1 086 892 ③

* TCEQ Suggested Service Life ** Other Service Life

① Enter this number in Table VI. A., Line [O], Column ①, ② if [F] is greater than [D], enter the total for [D], ③ Enter this number in Table IV.E., Line [A]
-Attach additional sheet(s) if necessary-

NO DEPRECIATION CLAIMED DUE TO
AGE OF SYSTEM

C. DEVELOPER CONTRIBUTIONS - SEWER

If any of the Items listed in the Depreciation Schedule were contributed by a developer, please list those items and the associated cost below.

Table III. C.

Item	Date of installation or Contribution	Total Cost	Amount of Developer Contribution	Net Book Value (from Table III.B.)
NONE				
Total				①

① Insert this amount in **Table IV. E., Line [E]**

- Attach additional sheet(s) if necessary -

SECTION IV - LONG TERM DEBT & EQUITY INFORMATION - SEWER

A. EQUITY

How much equity or total capital does the company have in the utility? **\$ 1,086,884**

Enter also in **Table IV. D., Box ③** below

B. RATE OF RETURN

What rate of return (profit) on investment in plant (equity) is expected? **11.0** %

Enter also in **Table IV. D., Box ④** below

NOTE: You may choose

- an average equity return established by the staff each year and included with the Annual Report Instructions **OR**
- an interest rate that you think is fair that is less than the rate established by the staff **OR**
- to use the **Rate of Return Worksheet** which is attached to the **Instructions**.

C. BANKRUPTCY

Has the utility or utility owner filed bankruptcy within the last seven years? ☐ Yes ☒ No

If YES, explain status of applicant at this time.

--

D. DEBT & EQUITY - SEWER

List the following information concerning debt and equity of the utility and attach copies of notes payable:

Round all percentages to two (2) decimal places.

Table IV. D. SEWER

[A] Name of Bank/Lender	[B] Date of Issue	[C] Date of Maturity	[D] Original Amount of Loan	[E] Outstanding or Unpaid Balance- End of Test Year	[F] Interest Rate	[G] Weighted Average [E] ⑤*[F]
Part 1 - Debt						
TOTAL			\$	\$1,811,482	9.5 %	9.5 %
			\$		%	%
SEWER PORTION			\$	\$1,086,892	9.5 %	9.5 %
			\$		%	%
			\$		%	%
Total			\$ N/A	① \$1,086,892	② 9.5	⑥ %⑥
Part 2 - Investment/Equity						
			\$ 100%	③ 11	%④	119,558 %⑦
Total Debt & Equity			\$ 1,086,892	⑤		
Rate of Return						
					11	%⑧

- ① Total amount of original loans
- ② Total amount of the outstanding balance on the loans.
- ③ Equity in the utility - From Section IV. A.
- ④ Return on Equity - From Section IV. B.
- ⑤ Total of ②+③
- ⑥ Total weighted average of debt - To Table V, Line [C]
- ⑦ Weighted average of Investment/Equity ③÷⑤*④
- ⑧ Sum of ⑥ + ⑦ - To Table IV. E., Line [G]

The client doesn't wish to publicize the amount he has invested in the system.

E. INVESTED CAPITAL & RETURN - SEWER

Table IV. E.

Net Book Value - From Table III. B., Box ③	[A]	\$ 1,086,892
Working cash allowance - (Amount From Table VI. A., Line [L] Column ③, Box ⑦ ÷ 8)	[B]	\$ 38,210
Materials and supplies	[C]	\$ 71,580
Subtotal - Sum of [A] thru [C]	[D]	\$ 1,196,682
Developer Contributions - From Table III. C., Box ①	[E]	\$ 0
Total invested capital [D] - [E]	[F]	\$ 1,196,682
Rate of return - From Table IV. D., Box ⑧	[G]	11.0 %
Return/Interest - If [F] is greater than -0-, then enter [F] * [G]. If [F] is less than -0-, enter -0-.	[H]	\$ 131,635
Enter this amount in Table V., Line [A] and Table VI. A., Line [Q], Column ②		

SECTION V - INCOME TAX CALCULATION - SEWER

Use the following table to determine the amount of income tax that can be included in your revenue requirement.

Table V.

Return - From Table IV. E., Line [H]	[A]	\$ 131,635
Interest Calculation		
Total Invested Capital - From Table IV. E., Line [F]	[B]	\$ 1,196,682
Weighted Cost of Debt Capital - Percentage From Table IV. D., Box ⑥	[C]	9.5 %
Interest [B]*[C]	[D]	\$ 113,684
Taxable Income [A] - [D]	[E]	\$ 17,951
Enter Income Tax from Tax Table (Appendix A)	[F]	\$ 3,176 ①

① To Table VI. A., Line [P], Column ②

SECTION VI - UTILITY INCOME & EXPENSE INFORMATION - SEWER

A REVENUE REQUIREMENT

Please provide the following information regarding the cost to the utility of providing sewer utility service over your selected twelve month "test year." @
Note 1 - Instead of using the percentages listed, you may take the Total Cost and multiply it by 67% to determine the fixed portion and 33% for the variable portion.

TABLE VI. A.

Test Year	to	Line	12 Month "test year" per books	Known and Measurable Changes	Revenue Requirement for next yr	% of (3) that is fixed (Note 1)	Fixed Expenses (Note 1)	Variable Expenses (Note 1)
			(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)*(4)/100	(6)=(3)-(5)
		Salaries and Wages	[A] 20,400		20,400	50		
		Contract Labor	[B] 82,225		82,225	90		
		Purchased Water	[C] 0		0	0		
		Chemicals for Treatment	[D] 11,161		11,161	0		
		Utilities (Electricity)	[E] 21,620		21,620	0		
		Repairs/Maintenance/Supplies	[F] 6419		60,419	50		
		Office Expenses	[G] 22,130		22,130	50		
		Accounting & Legal Fees	[H] 28,108		28,108	100		
		Insurance	[I] 3827		3,827	100		
		Rate Case Expense	[J] 3738		3,738	100		
		Miscellaneous	[K] 106,053		106,053	50		
		Subtotal-Sum of Line [A] thru Line [K]	[L] 305,681		305,681 (7)			
		Payroll Taxes	[M] 8096		8096	50		
		Property and Other Taxes	[N]			100		
		Annual Depreciation and Amortization-From Table III. B. Box (1)	[O]			100		
		Income Taxes-From Table V, Line [F]	[P]	3176	3174	100		
		Return -From Table IV.E., Line[H]	[Q]	131,635	131,635	100		
		Subtotal-Sum of Line [L] thru Line [Q]	[R] 313,777	471,032	585,847			
		Other Revenues	[S]		134,811	100		
		Total Cost=Line [R] - Line [S]	[T] 313,777	157,255	471,032 (8)		315,591 (9)	155,441
		Alternative Allocation between Fixed and Variable [Note I]	[U] 313,777	157,255	471,032 (8)	67	315,591 (9)	155,441 (10)

Divide this amount by 8 and enter the result in Table IV. E., Line [B], To Table X. A., Line [D] To Table IX. B., Line [A] To Table IX. A., Line [A]

B. KNOWN & MEASURABLE

If you listed anything in **TABLE VI. A.** above as an increase/decrease expected in the next 12 months, please provide a short explanation by item why there will be a change and how you projected the cost. Changes in cost must be known and measurable and supported by invoices or other documentation.

One large tank needs to be replaced.

-Attach additional sheet(s) or a separate listing for sewer service if necessary-

SECTION VII - CUSTOMER INFORMATION – SEWER**NUMBER OF CUSTOMERS**

How many customers (active connections) did you have at the beginning and at the end of the twelve month test year?

TABLE VII

Connection Type	Line	Beginning of period ①	End of period ②	Equivalency Factor ③	Meter Equivalents ④=②*③
Non-Metered Connections:					
Residential	[A]			1	
Commercial	[B]			1	
Standby	[C]			1	
Metered Connections:					
5/8" x 3/4"	[D]	1048	1084	1	1084
3/4"	[E]			1.5	
1"	[F]			2.5	
1 1/2"	[G]			5	
2"	[H]			8	
3"	[I]			15	
Other:	[J]				
Total	[K]	1048	1084		1084 ⑤

⑤ To Table IX. B., Line [B] AND Table X. A., Line [F]

SECTION VIII – TREATMENT INFORMATION - SEWER

Please provide the following information regarding sewer utility operations over your selected twelve month "test year".

Table VIII

Total number of gallons treated (total master meter reading for the year)	[A]	30.953M	gallons
Total number of gallons treated by another source for sale to customers (if any)	[B]	0	gallons
Total number of gallons treated [C]=[A]+[B]	[C]	30.953M	① gallons
Source of Purchased Treatment			

① To Table IX. A., Line [B] and Table X. A., Line [B]

SECTION IX - RATE DESIGN - SEWER

A. VARIABLE RATE CALCULATIONS

Table IX. A.

	Line	Instructions
Total Variable Costs	[A]	From Table VI. A., Line [T], Box ⑩ or Line [U], Box ⑩
Total # of Gallons Treated	[B]	From Table VIII, Line [B]
Total # of 1,000 Gallons Treated	[C]	Divide Line [B] by 1,000
Variable Cost per 1,000 gallons	[D]	Divide Line [A] by Line [C] Transfer to Table IX. B., Lines [E] through [J], Box ⑥

B. BASE RATE CALCULATIONS

Table IX. B.

	Line	# of 1000 gallons in base bill	Variable cost per 1,000 gals	Variable cost to be added to base rate	Total base rate per meter size
Total fixed costs - From Table VI. A., Line [T], Box ⑨	[A]	①	③	④=②*③	⑤=①+④
Total meter equivalents at end of test year - From Table VII, Line [K], Box ⑤	[B]	1084			
Base charge per meter equivalent or for each unmetered connection [A]÷[B] and then divide by 12	[C]	\$ 24.26			

Base charge per meter size

5/8" x 3/4" or unmetered	Multiply [C] by 1	[D]	24.26		5.02	⑥	0		24.26
3/4"	Multiply [C] by 1.5	[E]	N/A			⑥			N/A
1"	Multiply [C] by 2.5	[F]	N/A			⑥			N/A
1 1/2"	Multiply [C] by 5.0	[G]	N/A			⑥			N/A
2"	Multiply [C] by 8.0	[H]	N/A			⑥			N/A
3"	Multiply [C] by 15.0	[I]	N/A			⑥			N/A
Other:		[J]				⑥			

⑥ From Table IX. A., Line [D]

SECTION X - ALTERNATE METHOD OF RATE DESIGN - SEWER

After you have performed the calculations in **SECTION IX**, you may find that the cost per 1,000 gallons is not what you think your customers will approve. If that is the case, then the following will allow you to calculate a rate structure that still recovers your revenue requirement, but with rates that you think may be more appropriate for your customers.

Table X. A.

	Line	
Cost per 1,000 gallons	[A]	\$ 3.03
Total # of 1,000 Gallons billed	[B]	30,953
Total Cost to be recovered through gallonage charge	[C]	\$ 93,787
Total Revenue Requirement	[D]	\$ 471,032
Total to be recovered through base rate	[E]	\$ 377,232
Total number of meter Equivalents	[F]	1084
Base rate per meter equivalent	[G]	\$ 29.00

This is the rate that you think is appropriate
From **Table IX. A., Line [C]**
Multiply Line [A] times Line [B]
From **Table VI. A., Line [T] ⑧**
Subtract Line [C] from Line [D]
From **Table VII, Line [K], Box ⑤**
Divide Line [E] by Line [F] & then divide by 12months
Enter this in **Table X. B, Line [A] Column ①**

Table X. B.

	Line		# of 1000 gallons in base bill	Variable cost per 1,000 gals	Variable cost added to base	Total base bill per meter size
Base charge per meter equivalent or for each unmetered connection From Table X. A, Line [G]	[A]	\$ 29.00	①	③	④=②*③	⑤=①+④
Base rate per meter size						
5/8" x 3/4" or unmetered	Multiply [A] ① by 1	[B] 29.00	0	⑥	0	29.00
3/4"	Multiply [A] ① by 1.5	[C] N/A	0	⑥	0	N/A
1"	Multiply [A] ① by 2.5	[D] N/A	0	⑥	0	N/A
1 1/2"	Multiply [A] ① by 5.0	[E] N/A	0	⑥	0	N/A
2"	Multiply [A] ① by 8.0	[F] N/A	0	⑥	0	N/A
3"	Multiply [A] ① by 15.0	[G] N/A	0	⑥	0	N/A
Other:		[H]		⑥		

⑥ From **Table X. A., Line [A]**

AFFIDAVIT
WATER &/OR SEWER
RATE/TARIFF CHANGE

AFFIDAVIT

STATE OF TEXAS

COUNTY OF Harris

I, Michael Maritz being duly sworn, file this **NOTICE OF PROPOSED RATE CHANGE** as Owner of Inire Utilities, LLC (indicate relationship to Utility, that is, owner, member of partnership, title as officer of corporation, or other authorized representative of Utility); that, in such capacity, I am qualified and authorized to file and verify such NOTICE; and that all statements made and matters set forth herein are true and correct.

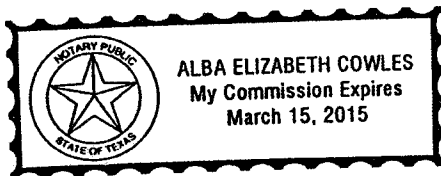
I further represent that a copy of the attached NOTICE was provided by mail/email (mail or hand delivery) to each customer or other affected party on or about October 20, 20 14

[Signature]
AFFIANT
(Utility's Authorized Representative)

If the Affiant to this form is any person other than the sole owner, partner, officer of the Utility, or its attorney, a properly verified Power of Attorney must be enclosed.

SUBSCRIBED AND SWORN TO BEFORE ME,
this the 20 day of October, 20 14, to certify
which witness my hand and seal of office.

SEAL



[Signature]
NOTARY PUBLIC IN AND FOR THE
STATE OF TEXAS

Alba Elizabeth Cowles
PRINT OR TYPE NAME OF NOTARY

MY COMMISSION EXPIRES

March 15, 2015

NOTICE OF RATE/TARIFF CHANGE
TO BE PROVIDED TO CUSTOMERS