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APPLICATION OF THE COMMONS § BEFORE THE STATE OFFICE
WATER SUPPLY, INC. FOR § OF
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

**PREFILED TESTIMONY OF
BRET WAYNE FENNER, P. E. ON BEHALF OF
THE COMMONS WATER SUPPLY, INC.**

November 29, 2017

**PREFILED TESTIMONY OF
BRET WAYNE FENNER, P. E. ON BEHALF OF
THE COMMONS WATER SUPPLY, INC.**

WITNESS BACKGROUND

Q: Please state your name for the record.

A: Bret Wayne Fenner.

Q: How are you employed?

A: I am the President of B & D Environmental, Inc. I was one of the founding shareholders of the company in 1997 and have been employed by B & D Environmental, Inc. since that time.

Q: Do you hold any professional licenses?

A: Yes. I am a licensed civil engineer in the State of Texas. My Professional Engineer License Number is 81939. I am also a Licensed Real Estate Broker in the State of Texas. My Broker's License Number is 0605704.

Q: Please describe your educational background.

A: I hold a Bachelor of Science Degree in Architectural Engineering from the University of Texas in 1982 and a Masters of Business Administration from Southwest Texas State University in 1991.

Q: Please describe your work experience and experience as a TCEQ and Court Appointed Receiver.

A: From November 1990 until May 1997 I was employed by the Texas Water Commission/Texas Natural Resources Conservation Commission ("TNRCC"), which was the predecessor agency to the Texas Commission on Environmental Quality ("TCEQ) as an Engineering Specialist. From January 1998 until May 2000, I was employed by AquaSource, Inc. My job responsibilities for AquaSource, Inc. included the performance of field due diligence relating to the company's acquisitions of water and wastewater systems. In addition, from July 1998 until October 2005, I operated the Twin

Creek Park Water Company in Travis County, Texas, as a court appointed Receiver and then as an owner/manager. I was also a court appointed Receiver for the both the High Sierra Water System and the Bertram Woods Water Supply Corporation. I have been appointed by both the TCEQ and the Public Utility Commission (PUC) to conduct a third-party engineering appraisal to determine the compensation value for a service area being decertified. Currently, I am a consultant with B & D Environmental, Inc. in the area of water and wastewater utility operations and rate change applications. I have over 25 years' experience in public water and wastewater management and regulatory work. I have qualified and testified as an expert witness in more than 25 water rate cases during my career. A true and correct copy of my resumé is attached hereto as (**Exhibit A**).

PURPOSE OF TESTIMONY

- Q. Please state the nature of this document and its purpose.
- A. This is my direct testimony. I prepared it to meet the burden of proof placed on The Commons Water Supply, Inc. (The Commons) to present its cost of service, or revenue requirement, as reflected in its Rate/Tariff Change Application (Application). My testimony will also provide evidence that this cost of service is reasonable and necessary to provide water service to the utility's ratepayers. In addition, this testimony is to support The Commons in addressing of the issues identified in the Preliminary Order issued in this Docket.
- Q. Did you prepare the Rate/Tariff Change Application (Application) in question in Docket No. 47275?
- A. Yes, I prepared the Application which was filed with the PUC on June 17, 2017.
- Q. Are you aware of any changes in the requested required revenues that have occurred since filing the Application?
- A. Yes, while preparing this testimony, a number of adjustments in the revenue requirement were discovered. These changes are noted throughout this testimony and any effect on the rates requested in the Application are explained.

ISSUES TO BE ADDRESSED

1. What is the appropriate methodology to determine just and reasonable rates in this proceeding?
 - A. This utility method for rate making purposes as defined by the American Water Works was used in this Application for determining the revenue requirement for water service.¹
2. What are the just and reasonable rates for the utility that are sufficient, equitable, and consistent in application to each customer class and that are not unreasonably preferential, prejudicial, or discriminatory? TWC §13.182, 13.1871 (o); TAC §24.28 (d).
 - A. The rate design that generates the required revenues in this testimony shows that The Commons rates are reasonable and necessary to provide water service to each customer class. By allocating cost to all customers by meter equivalents, the rates are not preferential, prejudicial, or discriminatory to any class of customer. The allocation of the revenue requirement by meter equivalents can be found in the water rate design section of this testimony.
3. What revenue requirement will give the utility a reasonable opportunity to earn a reasonable return on its invested capital used and useful in providing service to the public in excess of its reasonable and necessary operating expenses while preserving the financial integrity of the utility? TWC § 13.183(a) (1)-(2); 16 TAC § 24.32(a).
 - A. The revenue requirement recommended in this testimony allows The Commons a reasonable opportunity to earn a reasonable return on its invested capital in excess of reasonable and necessary operating expenses and will allow the utility to preserve its financial integrity.
4. Are the utility's proposed revisions to its tariffs and rate schedules appropriate?
 - A. As previously stated, the proposed rate structure is just and reasonable and will give the utility a reasonable opportunity to earn a reasonable return on its invested capital.

¹ American Water Works Association, Manual 1, Fifth Edition, (Published 2000), Page 6-7.

5. What is the reasonable and necessary cost of providing service? 16 TAC § 24.31.
 - A. In this testimony is the cost of service to provided water service which calculates the reasonable and necessary cost of service for The Commons.
6. What adjustments, if any, should be made to the utility's proposed test-year data? TWC § 13.185(d)(1);16 TAC § 24.31 (b), (c)(5).
 - A. Given the length of time since the test year and now, a number of changes that are known and measurable have occurred. Any allowable expense which have been adjusted for known and measurable adjustments in this testimony are noted throughout this testimony and any effect on the rates requested in the application is explained.
7. What is the appropriate debt-to-equity capital structure the utility?
 - A. The appropriate debt to equity ratio for the utility is the actual debt to equity ratio of the utility for the actual cost of service in the test year and not an unsupported hypothetical debt-to-equity ratio.
8. What is the appropriate weighted cost of capital (also called the overall rate of return), including return on equity and cost of debt for the utility? 16 TAC § 24.31(c)(1).
 - A. The appropriate weighted cost of capital should be a weighted average of the return on equity and the cost of debt for the utility's rate base on the actual debt and equity portions of the rate base in the test year and not any hypothetical weighted average.
9. What are the reasonable and necessary components of the utility's invested capital? 16 TAC § 24.31(c) (2).
 - A. The calculation of the reasonable and necessary components of The Commons invested capital can be found in the water plant and equipment in service section of this testimony.
10. What is the amount for an allowance for funds used during construction, if any, that is being transferred to invested capital in-this proceeding? If such amounts are being transferred, for what facilities and at what rate did the allowance for funds used during construction accrue?

- A. The utility has not requested an allowance for funds used during construction in this Application.
11. What is the original cost of the property used and useful in providing water service to the public at the time the property was dedicated to public use? TWC § 13.185(b) and 16 TAC § 24.31(c)(2)(A)-(B). What is the amount if any, of accumulated depreciation on such property?
- A. The original cost of The Commons invested capital used by and useful in providing water and sewer service to its customer can be found in the water plant and equipment in service section of this testimony. In addition, the amount of accumulated depreciation can be found in the –Water Plant and Equipment section of this testimony.
12. Is the utility seeking the inclusion of construction work in progress? If so, what is the amount sought and for what facilities? Additionally, has the utility proven that the inclusion is necessary to its financial integrity and that major projects under construction have been efficiently and prudently planned and managed? TWC § 13.185 (b); 16 TAC §24.31(c)(4).
- A. The utility is seeking the inclusion of the amount of \$48,837 for water well repairs from damage caused by Hurricane Harvey, which accrued during the period of known and measurable changes, as construction work in progress this testimony.
13. Does the utility have any debt? If so, what is the cost of that debt?
- A. The utility has long term debt in the form of a bank loans with an outstanding balance of \$167,417 at the end of the test year as indicated in Schedule III-6 of the Application
14. What is the reasonable and necessary working capital allowance for the utility?
16 TAC § 24.31(c)(2)(C).
- A. The reasonable and necessary working capital allowance is calculated in Schedule II-5 of the Application per the method allowed for a Class B utility.

15. Does the utility have any water or sewer property that was acquired from an affiliate or a developer before September 1, 1976? If so, has such property been included by the utility in all ratemaking formulas at the actual cost of the property rather than the price set between the entities? TWC § 13.185(i).
- A. The Commons does not have any developer contributed property or any property acquired from any affiliate.
16. Has the utility acquired any water property from an affiliate? If so, do the payments for that property meet the requirements of TWC § 13.185(e)?
- A. The Commons has not acquired any property from any affiliate.
17. Has the utility financed any of its plant with developer contributions? TWC § 13.185(j), 16 TAC § 24.31(b)(1)(B). What is the amount, if any, of accumulated depreciation on that property?
- A. The Commons has not financed any of its invested capital with developer contributions.
18. Has the utility included any customer contributions or donations in invested capital? TWC § 13.185(j), 16 TAC § 24.31(c)(2)(B)(v).
- A. The Commons has not included any customer contributions or donations in its invested capital.
19. What are the utility's reasonable and necessary operations and maintenance expenses? 16 TAC § 24.31(b)(1)(A)?
- A. In this testimony is the cost of service to provide water service which calculates The Commons reasonable and necessary operations and maintenance expenses.
20. What are the utility's reasonable and necessary administrative and general expenses?
- A. In this testimony is the cost of service to provide water service which calculates the reasonable and necessary cost of service for The Commons.

21. What is the reasonable and necessary amount for the utility's advertising expense, contributions, and donations? 16 TAC § 24.31(b)(1)(F).
- A. The utility is not requesting the recovery of any advertising expense, contributions, and donations expenses in the revenue requirement in the Application.
23. If the utility has a self-insurance plan approved by the Commission or other regulatory authority, what is the approved target amount for the reserve account, and is it appropriate to charge that amount? What is the amount of any shortage or surplus for the reserve account, and what actions, if any, should be taken to return the reserve account to the approved target amount?
- A. The Commons does not have a self-insurance plan and is not claiming any such plan in its cost of service in this Application.
24. What are the utility's reasonable and necessary expenses, if any, for pension and other post-employment benefits?
- A. The utility is not requesting the recovery of any expenses for any pension or other post-employment benefits in the revenue requirement in the Application.
25. Has the utility made any payments to affiliates?
- a. For affiliate transactions that affect the cost of service, are these transactions reasonable and necessary? TWC §13.185(e).
- b. For all affiliated transactions affecting the cost of service, what are the costs to the affiliate of each item or class of items in question, and is the price for each transaction no higher than prices charged by the supplying affiliate to its other affiliates or divisions for the same item or items, or to unaffiliated persons or corporations? TWC § 13.185(e).
- A. The Commons receives management oversight and accounting services from The Signorelli Company which has common ownership with the utility. The amount charged by The Signorelli Company to the utility for these services is in line with the rates charged by other affiliated companies to investor owned utilities.

26. What is the reasonable and necessary depreciation expense? For each class of property, what are the proper and adequate depreciation rates (including service lives and salvage values) and methods for depreciation? TWC §13.1850(j); 16 TAC § 24.31(b)(1)(B).
- A. The depreciation expense for all components of capital invested property (Rate Base) were computed on a straight-line basis over the useful life of each asset using the Commission's approved service lives. For all components, salvage values were assumed to be zero. The calculation of reasonable and necessary depreciation expense can be found in the water plant and equipment in service section of this testimony.
27. Are any tax-savings derived from liberalized depreciation and amortization, investment tax credits, or similar Methods? If so, are such tax savings apportioned equitably between customers and the utility, and are the interests of present and future customers equitably balanced?
- A. The utility is not requesting any liberalized depreciation and amortization, investment tax credits, or similar methods in the Application. Therefore, no tax-savings could be derived from these methods.
28. What is the reasonable and necessary amount, if any, for assessment and taxes other than federal income taxes? 16 TAC § 24.31(b)(1)(C).
- A. The revenue requirement to provide water service section of this testimony calculates the utility's reasonable and necessary expenses for assessment and taxes other than federal income taxes.
29. What is the reasonable and necessary amount for the utility's federal income tax expense? 16 TAC § 24.31(b)(1)(D); TWC § 13.185(f).
- a. Is the utility a member of an affiliated group that is eligible to file a consolidated income tax return? TWC § 13.185(f).
- b. If so, have income taxes been computed as though a consolidated return had been filed and the utility realized its fair share of the savings resulting from the consolidated return? TWC § 13.185(f).
- c. If not, has the utility demonstrated that it was reasonable not to consolidate returns? TWC § 13.185(f).

- A. The Commons under its current corporate structure does not file a consolidated income tax return with any affiliated group. The federal income tax expense was determined using the calculations in Schedule V of the Application.
30. What is the reasonable and necessary amount of the utility's accumulated reserve for deferred federal income taxes, unamortized investment tax credits, contingency reserves, property insurance reserves, contributions in aid of construction, customer deposits, and other sources of cost-free capital? What other items should be deducted from the utility's rate base?
- A. The utility is not requesting the recovery of any accumulated reserve funds in the revenue requirement in the Application.
31. What is the reasonable and necessary amount for municipal franchise fees, if any, to be included in rates?
- A. The utility does not pay any municipal franchise fees nor is requesting recovery of any expenses for any franchise fees in the revenue requirement in the Application.
32. What regulatory assets are appropriately included in the utility's rate base? If such assets are included in rate base, what is the appropriate treatment of such assets?
- A. The utility has not included any regulatory assets in the utility's water rate base in the Application.
33. Is the utility seeking rates for both water and sewer service? If so, is each component of cost of service (each allowable expense and all return on invested capital) properly allocated between water and sewer services?
- A. No cost for sewer service was included in the cost of service in this Application as the utility does not provide sewer service to its customer base.
34. What is the appropriate allocation of cost and revenue among rate classes?
- A. The allocation of the revenue requirement among classes by meter equivalents can be found in the water rate design sections of this testimony.

35. What is the appropriate rate design for each rate class? 16 TAC § 24.32
- A. The appropriate rate design among classes by meter equivalents can be found in the water rate design sections of this testimony.
36. Should the utility use the current number of connections as of the date of the application as opposed to using the number of test-year-end connections in designing rates?
- A. The rates designed in the Application are based on the number of active connections at the end of the test year. The use of the test year ending connections in the design of rates based on the revenue requirement reflects an accurate use of historical data in the test year.

REVENUE REQUIREMENT TO PROVIDE WATER SERVICE

- Q. How did you determine the cost of service for The Commons?
- A. I used a representative 12-month accounting period (Test Year) of January 1, 2016 to December 31, 2016. I reviewed the utility's financial statements and available cost information for the test year and since the test year for those item for which a known and measurable change have occurred. In addition, I reviewed available invoices reflecting the test year's expenses that were provided by the utility. I made some adjustments for known and measurable changes available at this time. I also removed any non-operational expenses that are not recoverable through the revenues generated from customers. This cost of service is based on the utility's expenses in the historic test year and the period of known and measurable change as per TWC § 13.185 (d) (1).
- Q. Please indicate where the revenue requirement for the cost of service you recommend is located in the Application?
- A. The revenue requirement that will generate enough income to cover the utility's cost of service for water service to customers is located in Revised Revenue Requirement Section of this Testimony.

Q. Do you have any changes to the requested revenue requirements that was presented in the Application?

A. As stated earlier, the Application was prepared based on the test year financial statements available from the utility at the time of filing. During the preparation of this testimony, it was discovered that the test year financial statements were incomplete and required a number of necessary corrections. The utility uses a hybrid method of accounting in which the recognition of certain test year costs was not shown as accruable until after the test year. Adjustments were made to cost items included in the revenue requirements to reflect these corrections. Not all the cost associated with the operation of this utility in the test year were included in Application. In addition, a few of the cost expenses should not have been included in the revenue requirements and were removed. Adjustments were made to the capital investments and to the currently used and useful invested capital of the utility. Finally, adjustments were made for known and measurable changes that have occurred in the cost of service for the utility in the period since the test year.

Q. What is meant by the term “known and measurable change?”

A. The term “known and measurable change” refers to changes in the revenue requirement that have occurred either during the test year and/or after the test year that are both a known change and a measurable change. Examples of this would be: an increase in utility cost during the year after the test year, an extra ordinary event such as a hurricane or installation of new invested plant and equipment.

Q. What supporting documentation did you base the cost in each account category in the revised revenue requirement in this testimony?

A. Since finding a number of issues with the test year financial statements of the utility, this revised revenue requirement is based on the actual invoices for each category in the cost of service of the utility for the test year. The invoices to support each cost account are provided in exhibits associated with each category of the revised revenue requirement as explained in this testimony.

Q. Could you please explain the amount of cost for the utility to provide service included for each account in the revenue requirement and any changes and/or adjustments you would recommend?

A. Yes, the following is a breakdown of each cost account of the requested revenue requirement. Also included are any changes and/or adjustments recommended for the utility's cost of service.

Account No. 615: Power Expense - production only

Q. Please explain your recommended total of \$52,238 for the cost item identified as power expense in the requested revenue requirement in the Application.

A. Attached in **(Exhibit B)** are copies of the invoices for the electricity cost for the utility's water systems during the test years. Based on the total from these invoices the recommended cost for the power expense category in the revenue requirement should be \$52,238.

Account No. 618: Other volume related expense

Q. Please explain your recommended total of \$120,880 for the cost item identified as Other volume related expenses.

A. Attached in **(Exhibit C)** are the invoices for the City of Houston Groundwater Reduction Plan Fee. The revenues to recover expense is recuperated in an authorized customer pass through gallonage rate in the utility's approved Tariff. This pass-through rate is currently \$0.89 per 1,000 gallons which was approved in Docket No. 46842. The pass thru fee revenues are removed from the revenue requirement total in the Other Revenues total cost as calculated in Schedule II-3(b) of the Application.

Account No. 620: Materials

Q. The total cost for the items identified as the materials account in the requested revenue requirement in the Application was \$53,785. Do you wish to revise this expense account?

A. Yes, the invoiced total for this cost account for the test year can be found in **(Exhibit D)**. The total invoiced to the utility for the test year was \$107,102. However, the adjusted monthly operating fee calculated in cost account 636: Contract Work of \$33,599 should

be removed from the Materials total cost. The revised total cost for the materials account should be in the amount of \$73,503.

Account No. 636: Contract Work

Q. Do you have any changes to the recommended total of \$56,383 for the cost account identified as Contract Work in the revenue requirement in the Application?

A. Yes, The Commons changed its contracted operations company during the test year. The monthly operating cost charged by the new operating company, Gulf Utility Services was not reflected throughout the full test year. Thus, the total for Contract Work account should be adjusted to reflect a current operating cost for a full year.

Q. Please explain how you calculated the revised recommend cost for Contract Work?

A. Gulf Utility Services charges a monthly operating fee of \$700 plus \$2.25 per connection for general operations. Based on this fee, I multiplied the end of the year number of connection (937) by \$2.25 per connection then multiplied this subtotal total by 12 months to arrive at a total of \$ 25,299. Then \$700 per month was multiplied by 12 months which equals \$8400. Adding these two costs to together ($\$25,299 + \$8,400 = \$33,599$) for a total of \$33,599. Therefore, the revised recommended cost for Contract Work should be \$33,599.

Account No. 601-2: Office salaries

Q. Please explain your proposed total of \$60,000 for the office salaries category of the revenue requirement?

A. Attached in (**Exhibit E**) is a copy of the invoice from the Signorelli Company for accounting and office services provided during the test years. Based on the total from this invoice, the recommend cost for Office salaries in the recommended revenue requirement should be \$60,000.

Q. Are these transactions considered affiliate transactions ?

A. Yes, Signorelli Company is an affiliate of The Commons.

- Q. Are these affiliate transactions reasonable and necessary?
- A. Yes, based on my experience in the water industry, it is necessary to have personnel in place to manage the utility. Commons only included that portion of the salaries that were reasonably related to the services performed for Commons by those office personnel. The salaries were allocated to Commons based on the actual time spent by the employees at issue working on Commons matters.
- Q. Are the costs of each item or class of items reasonable and is the price for each transaction no higher than prices charged by the supplying affiliate to its other affiliates or divisions for the same item or items, or to unaffiliated persons or corporations?
- A. Yes. The amount charged by The Signorelli Company to the utility for these services is in line with the rates charged by other affiliated companies to investor owned utilities.

Account No. 601-3: Management salaries

- Q. Please explain your proposed total of \$90,000 for the management salaries category of the revenue requirement?
- A. Attached in (**Exhibit F**) is a copy of the invoice from the Signorelli Company for management services provided during the test years. Based on the total from this invoice, the recommend cost for management salaries in the recommended revenue requirement should be \$90,000.
- Q. Are these transactions considered affiliate transactions reasonable and necessary?
- A. Yes, Signorelli Company is an affiliate of The Commons.
- Q. Are these affiliate transactions reasonable and necessary?
- A. Yes, based on my experience in the water industry, it is necessary to have personnel in place to manage the utility. Commons only included that portion of the salaries that were reasonably related to the services performed for Commons by those management personnel. The salaries were allocated to Commons based on the actual time spent by the employees at issue working on Commons matters. Moreover, Signorelli did not include any overhead costs in the management salaries or fees, meaning that The Commons is not

allocated costs for rent, phone, etc. This demonstrates that the management fees or salaries are actually less than the cost of service for The Commons.

- Q. Are the costs of each item or class of items reasonable and is the price for each transaction no higher than prices charged by the supplying affiliate to its other affiliates or divisions for the same item or items, or to unaffiliated persons or corporations?
- A. Yes. The amount charged by The Signorelli Company to the utility for these services is in line with the rates charged by other affiliated companies to investor owned utilities.
- Q. Does Commons make any payments to affiliates other than the management fees and office salaries?
- A. No.

Account No. 677: Office supplies & expenses

- Q. Please explain your recommended total of \$5,798 for the cost item identified as office supplies & expenses in the requested revenue requirement in this testimony.
- A. This cost was mostly for bank fees charged to process customer payments and charges for the processing of insufficient checks for customer payments. The total cost for this cost account in the revenue requirement should remain at \$5,798.

Account No. 678: Professional services

- Q. The total cost for the account identified as Professional services in revenue requirement in the Application was \$13,357. Do you have any revisions to this cost account?
- A. No, the invoices paid in the test year to support the expense for professional services can be found in **(Exhibit G)**. Thus, the total cost for this cost account in the revenue requirement should remain at \$13,357.

Account No. 684: Insurance

- Q. Please explain your recommended total of \$1,547 for this cost account.
- A. Yes, in **(Exhibit H)** is a copy of the invoice for insurance of the utility's equipment for the test year. This cost account in the revenue requirement should be \$1,547.

Account No. 666: Regulatory (rate case) expense

Q. Please explain your recommended total of \$ 8,000 for the cost item identified as rate case expense in the requested revenue requirement in the Application.

A. **(Exhibit I)** is a copy of an invoice from B & D Environmental, Inc. for the cost of preparing the Application. This expense reflects only the cost for preparing the Application as submitted to the PUC and does not include any of the utility's rate case expenses for the hearing process of this application. Therefore, the rate case expense for the utility's rate case expense in the revenue requirement should be \$ 8,000.**Account No. 677: Regulatory expense (other)**

Q. Is \$17,774 the total for the cost account identified as Regulatory expense in the requested revenue requirement of the Application? Do you wish to revise this expense account?

A. No, **(Exhibit J)** includes copies of the invoices for the expenses in this account. Based on the supporting invoices, this account of the revenue requirement should remain at a total of \$17,744

WATER PLANT AND EQUIPMENT IN SERVICE

Q. What is net invested capital?

A. Net invested capital, or rate base, includes the following components: (a) original cost of plant, property and equipment, less accumulated depreciation, used by and useful in rendering service to the public; (b) a working capital allowance which includes 1/12 of total annual operations and maintenance, and in some circumstances reasonable inventories, reasonable prepayments for operating expenses; and (c) construction work in process (CWIP).

Q. Did you prepare Schedule III-3 Utility Plant in Service (Water) found in Attachment B of the Application?

A. Yes, this schedule is the water utility plant and equipment depreciation schedule for The Commons as submitted with the Application. This schedule was based upon original cost

data gathered from a review of historical records at both the utility and the TCEQ available at the time of filing and from trending analysis.

Q. Do you have any changes to Schedule III-3 Utility Plant in Service (Water)?

A. Yes, in preparation for this testimony, a review was conducted of available utility records and previous Rate/Tariff Change Applications for the utility. Based on this additional review recommended changes have been made to Schedule III-3 for the water utility plant in service. Located in (Exhibit K) is revised Schedule III-3 based on this testimony.

Q. How did you determine the original costs for utility assets?

A. The original costs and dates of installation of each item was determined from available paid invoices and previous Rate/Tariff Change Applications of the utility. For those items for which no cost data was available or incomplete invoicing was available, trend analysis was used to determine a cost for an item. A field visit was conducted of the plant facilities as a part of preparing the Application. In addition, the utility personnel were consulted regarding installation dates and equipment sizes. From this inspection and consultation, the original installation dates and quantities for each item were determined. Exhibit K contains original cost invoices and cost data from previous Rate/Tariff Change Applications used to determine cost and date of original installation. The cost for the generator was determined by trending analysis.

Q. What is Trending Analysis?

A. Trending Analysis is the method of taking the known cost of an item, for example, a storage tank, at a known date and determining the cost of that item at a different point in time based on construction cost changes or trends over the years. The Handy-Whitman Index factors were used in this testimony for trending analysis. The Handy-Whitman Index of Public Utility Construction Costs is the standard used by regulatory entities to perform the trending. This publication provides the ratios of construction costs for utility equipment for every year since the early 1900's.²

² Handy-Whitman Index Bulletin No. 182, W-4 Cost Trending of Water Utility Construction, South Central Region (Published July, 2015)

- Q. Why did you perform trend analysis to determine the cost of the generator in the revised Schedule III-3 in this testimony?
- A. I used trending analysis to determine an original cost for the generator as original cost information could not be found from historical records or invoicing.
- Q. Please explain the trend analysis you have included in this testimony?
- A. Included in Exhibit K is the trending analysis used to determine original cost the generator in the revised Schedule III-3 in this testimony. The quoted cost amount was then trended using the Handy-Whitman ratios and city cost index³ to derive a cost of each item at the time on installation.
- Q. What is depreciation?
- A. Depreciation is recognized as a line item in the cost of service that allows the utility to recover the cost of an asset over the useful life of that asset.
- Q. What useful life did you use for each plant items?
- A. I used the useful lives recommended by the PUC.⁴
- Q. What is the Net Book Value?
- A. The Net Book Value is the value of the useful life and net present value of the utility's plant. It is calculated from the original installed cost of all the plant items minus the total accumulated depreciation. It is used to establish the Rate Base which provides an investor owned utility, such as this one, an opportunity to earn a return on investment.
- Q. What are your revised recommendations as to original cost, annual depreciation, accumulated depreciation and net book value?
- A. Table 1 summarizes my recommended revisions,

³ Building Construction Cost with RS Means Data, 75th annual edition 2017, (Published 2016) City Cost Index.

⁴ Publication of the Public Utility Commission of Texas "System of Accounts for Water and Wastewater Utilities - with 200 or More Connections"

Table 1: Recommended Annual Depreciation, Accumulated Depreciation and Net Book Value

Original Cost	\$	2,236,267
Annual Depreciation	\$	53,2163
Accumulated Depreciation	\$	757,548
Net Book Value	\$	1,478,719

Q. Is the utility seeking the inclusion of construction work in progress?

A. Yes, The Commons is seeking the inclusion of the amount of \$48,837 for water well repairs from damage caused by Hurricane Harvey. Included in Exhibit L are invoicing for emergency repairs and replacement of a water well pump from damage caused by Hurricane Harvey in September of 2017. These necessary repairs which occurred in the period of known and measurable change should be included in the revised rate base total in this testimony.

Q. Do you have a revised recommendation regarding a total for Rate Base for water service?

A. Yes, also included in Exhibit K is a revised Schedule III-2 of the Application for the utility's water service provided. Based on this revised schedule, the recommended Rate Base for the utility should be \$1,567,281.

Account No. 403: Depreciation

Q. Based on your revised recommended original cost and net book value for the utility's assets, do you recommend an adjustment to the depreciation account for water and sewer in the utility's revenue requirement?

A. Yes, based on the recommended adjustments to utility's assets original cost, the annual depreciation expense for water should be \$53,216.

Account No. 408: Taxes Other than Income

Q. Please explain if you have any recommended changes for the cost account identified as Taxes other than income in the requested revenue requirement in the Application.

- A. Yes, a known and measurable change was made to reflect the property taxes due for 2016. Copies of the 2016 property tax invoices can be found in (**Exhibit L**). In addition, franchise taxes were removed from the cost of service for the utility. Thus, based on the invoices included in the exhibit, the amount of \$1,276 should be included for this account in the recommended revenue requirement.

Account No. 409: Income Tax Expense

- Q. Please explain how you determined the income tax expense for the requested revenue requirement?
- A. Yes, I determine the income tax expense for the revenue requirement using the calculation in Schedule V of the Application.
- Q. Do you have a revised recommendation of your total for the cost item identified as income tax expense in this testimony?
- A. Yes, a revised Schedule V of the Application for the income tax component in revenue requirement is provided in (**Exhibit M**). Based on this calculation in Schedules V in Exhibit M, the revised total for the income tax expense account for water should be \$49,757.

Less: Other Revenues

- Q. In the Application, the total for Other Revenues in the requested revenue requirement was \$124,793. Do you wish to revise this revenue item?
- A. No, the totals as indicated in Schedule II-3(b) of the Application are correct. As previously stated in this testimony, the cost for the City of Houston GDP fee in line 6 of this schedule was removed from the cost of service as other revenues and recovered in a customer pass through fee. The other revenues in line 7 of the schedule are for water sold to the City of Houston for use by the neighboring subdivision. This water purchase stopped at the end of 2016. Therefore, the Other Revenues account of the revenue requirement should remain at \$124,793.

Requested Return

Q. Do you have any changes to the long-term debt / notes payable in Schedule III-6 of the Application?

A. No.

Q. Would you recommend an adjustment to the requested return as calculated in Schedule III-1 of the Application?

A. Yes, also included in **(Exhibit N)** is a revised Schedule III-1 of the Application. The revised Rate Base and other adjustments determined in this testimony will cause a revision to requested return in Schedule III-1.

Q. Please explain why you recommend a 11 percent for return on the equity portion of the invested capital for this application?

A. Yes, the PUC in its instruction for preparing a Class B Rate/Tariff Change Application allows a 12 percent return on equity⁵. The State of California Public Utility Commission recommends a 9.60 percent to 10.60 percent rate of return for utilities of the size of The Commons.⁶ Copy of this document is included in Exhibit N. The average of this range for rate of return per the State of California Public Utility Commission is 10.1 percent. The average of these two rates of return would be 11 percent ($12\% + 10.1\% = 22.1\% \div 2 = 11.05$ or 11%). Moreover, in this case, I am recommending use of the actual capital structure of 90% equity. Thus, this represents slightly less risk than a more leveraged capital structure. Thus, the 11 percent rate of return on equity requested in this Application is reasonable for an investor owned utility of this size and complexity.

Q. Do you have a revised return expense based on the revisions you have recommended to the utility's revenue requirement?

A. Yes, based on my revised calculations of the utility's return expense for the water revenue requirement in Schedules III-1. The recommended revised return expense in the utility's return of rate base for the water revenue requirement should be \$143,563.

⁵ Class B Investor-Owned Utilities Water and/or Sewer, Instructions for Rate/Tariff Change Application 2015, (Published September 17, 2015), Pages 9-10

Excluded Expenses

- Q. Have you included in the revenue requirement any expenses not allowed pursuant to 25 TAC § 24.31(b)(2)?
- A. No, I have not included any costs identified in 25 TAC § 24.31(b)(2).

Revised Revenue Requirement

- Q. Have the revisions you recommended for each account in the revenue requirement changed the total revenues the utility needs to generate in order to cover its cost of service to provided water and sewer service to its customers?
- A. Yes. After a review of supporting documentation and based on the changes in the revenue requirement in this testimony, Table 2 is the revised total for each account of the revenue requirement and a total revised revenue requirement of \$599,715. Note that this represents a decrease over the original revenue requirement request of \$697,078.

Table 2: Revised Total Revenue Requirement

Account No.	Account Name	Revised Totals
615	Power Expense-production only	\$52,238
618	Other volume related expenses	120,880
620	Materials	\$73,503
631-636	Contract work	\$33,599
601-2	Office salaries	\$60,000
601-3	Management salaries	\$90,000
677	Office supplies & expenses	\$ 5,798
678	Professional services	\$13,357
684	Insurance	\$ 1,547
666	Regulatory (rate case) expense	\$ 8,000
667	Regulatory expenses (other)	<u>\$17,774</u>
	Total operating Expense:	\$476,696
403	Depreciation	\$53,216
408	Taxes Other than Income	\$ 1,276
409/10	Income Tax Expense	\$49,757
	Return	\$143,563
	Other Revenues	<u>\$(124,793)</u>
	Total Revised Revenue Requirement:	\$599,715

WATER RATE DESIGN

- Q. Do you have any revisions to the rate design based on the adjustments made to the revenue requirement in your testimony?
- A. Yes, in reviewing documents for this testimony, it was determined that the gallons billed to customers used in the Application did not contain an accurate accounting of the total gallons billed to customers in the test year. An accurate accounting of billed gallonage is included in (Exhibit O).
- Q. Would you recommend adjustments in the rate designs for water service based on the revised revenue requirement in your testimony?

A. Yes, a revised rate design for water service to customers is located in **(Exhibit P)**. This rate design reflects the revised revenue requirements supported by this testimony and the adjusted total for gallons consumed by customers in the test year. The revenue requirement was allocated between the fixed and variable portions based on the allocation in Schedule VI-1 of the Application. In addition, after consulting with customer groups in the service area, the utility agreed that rates would be the same for both 5/8" diameter or 3/4 " diameter meters and 1" diameter meters. This rate design was provided in the revised customer notice mailed to customers and in the revised rate design in Exhibit P. The remaining base rates for larger meter sizes were determined by the meter equivalents provided in Schedule VI-1 of the Application. The inclining gallonage rate structure remains as the utility believes this will encourage conservation of water usage by its customer base.

Q. Is there a change in the rate structure in the Application and the rate design in your testimony?

A. Based on the revised revenue requirement in this testimony, the revised rate structure would reduce the monthly base rate requested by The Commons by \$3.92 per connection from the monthly base rate of \$ 44.48 per connection per month for a standard meter in the revised notice to customers.

PASS THROUGH ADJUSTMENT CLAUSE

Q. Do you have any recommended change to the current Pass through Adjustment Clauses in The Commons tariff?

1. A. The utility is required to participate in the City of Houston Groundwater Reduction Program (GRP). Since the test year, this fee has been increased. In (Exhibit C) are the City of Houston invoices for the test year, along with a copy of the notice of increase from the City of Houston. Finally included is a copy of a recent bill from the City of Houston showing the current GRP fee. Based on this noticed increase and calculating the pass through using the equation in §24.21 (D) of the PUC Rule, the pass thru gallonage fee should be \$1.02 per 1000 gallons to cover the cost of the City of Houston GRP fee.

Current Tariff Approved Pass thru City of Houston GRP fee: (Docket No. 46842)
\$0.89 per 1,000 gallons
Revised City of Houston (COH) GRP Fee (April 2017): \$2.980 per 1000 gallons
Calculation: \$ 2.980 per 1,000 gallons x 30 % = \$ 0.894 per 1000 gallons

System average line loss = 12.33% or .1233 per Schedule II-1(a) of the Application

Calculation of Gallonage Rate Adjustment:

Adjusted Gallonage Rate (AG) = {G / (1 - L)}, Where:

AG = adjusted gallonage charge, rounded to nearest one cent;

G = proposed gallonage charge, per 1,000 gallons;

L = water line loss for preceding 12 months, not to exceed 0.15 (15%)

$$AG = \{(\$ 0.894 / (1 - 0.1233))\}$$

$$AG = \{ \$ 0.894 / 0.8767 \}$$

$$AG = \$ 1.02$$

RATE CASE EXPENSES

- Q. Has the The Commons incurred additional rate case expenses subsequent to preparation of the initial application?
- A. Yes, The Commons has incurred additional consulting and legal expenses related to the processing of this application at the Commission and the State Office of Administrative Hearings. The costs include preparation of pleadings, responses to Commission orders, responses to Staff pleadings, responses to discovery, and preparation of testimony. Additionally, Commons has incurred costs to prepare testimony and will incur costs associated with responding to further discovery, review and analysis of Staff testimony, preparation of rebuttal testimony, preparation for and participation in the hearing on the merits, and post hearing briefing.
- Q. What is the amount of consulting fees that The Commons has incurred through October 31, 2017?
- A. The Commons has incurred \$5,075 in consulting fees associated with this docket after preparation of the initial application and through October 31, 2017. A copy of the invoice for these consulting fees can be found in Exhibit Q.

Q. Is the hourly rate you are charging for this case reasonable and comparable to the fees charged by other consulting firms?

A. Yes. My hourly rate is \$175 per hour for services related to this docket. This rate is reasonable when compared to the hourly rates charged by other regulatory consultants with similar experience. I have not charged for any luxury items such as limousine service, sporting events, alcoholic drinks, movies or entertainment, nor have I included any unreasonable charges for travel, lodging or meals.

Q. What is the estimated cost of consulting work after October 31, 2017?

A. I estimate that The Commons will incur cost of \$35,000 after October 31, 2017 to prepare testimony, responding to further discovery, review and analysis of Staff testimony, preparation of rebuttal testimony, preparation for and participation in the hearing on the merits, and post hearing briefing. In addition, I will update this testimony with actual expenses incurred prior to the hearing on the merits.

Q. What is the amount of legal fees that The Commons has incurred through October 31, 2017?

A. The Commons has incurred \$5,393.20 in legal fees associated with this Docket through October 31, 2017. These fees are supported by the Affidavit of Tammy Wavle Shea (See Exhibit Q).

Q. What is the estimated cost of work after October 31, 2017?

A. Based on the affidavit of Ms. Shea, it is estimated that The Commons will incur cost of \$35,000 after October 31, 2017 to prepare testimony, responding to further discovery, review and analysis of Staff testimony, preparation of rebuttal testimony, preparation for and participation in the hearing on the merits, and post hearing briefing. These fees are supported by the Affidavit of Tammy Wavle Shea (See Exhibit Q). In addition, I will update this testimony with actual legal expenses incurred prior to the hearing on the merits.

CONCLUSION

- Q. Is the revenue requirement for water service as presented in your testimony reasonable and necessary for The Commons to provide water service to the customers of utility?
- A. The revised revenue requirements supported in this testimony showed a decrease in the revenue requirements from that requested in the Application. However, the revised water revenue requirement as supported by this testimony is reasonable and necessary for the utility to provide water service to its customers. Therefore, the rates as calculated in the rate design in this testimony should be approved for The Commons.
- Q. Do you have any conclusions from your testimony?
- A. Yes, this testimony was prepared to help The Commons meet its burden of proof to present its cost of service, or revenue requirement. This testimony presents a revenue requirement that is reasonable and necessary for The Commons to provide water service to the utility's ratepayers. The Commons rate base as determined in this testimony is used and useful in providing water service to the public. The water rate structure as provided in this testimony should be approved.
- Q. Does this conclude your testimony?
- A. Yes, it does. However, I reserve the right to supplement my testimony if additional information is made available to me.


VERIFICATION

STATE OF TEXAS

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§
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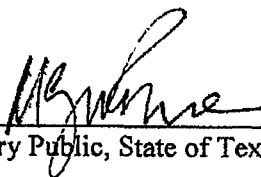
COUNTY OF TRAVIS

BEFORE ME, the undersigned authority, personally appeared Bret W. Fenner, P.E., who stated, upon oath, that the statements made in the foregoing instrument are within his personal knowledge and are true and correct.



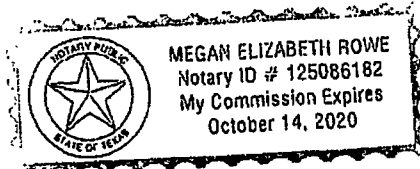
Bret W. Fenner, P.E.

SUBSCRIBED AND SWORN TO BEFORE ME on November 29, 2017 before me the undersigned Notary Public.



Notary Public, State of Texas

[SEAL]



'IMONY

A

AQUASOURCE, INC.

1106 Clayton Lane, Suite 400w, Austin, Texas 78723

Manager, January 1998 to May 2000

Regulatory compliance and utility due diligence for acquisitions

TEXAS NATURAL RESOURCE CONSERVATION COMMISSION

Water Utilities Division / Plans Review and Rate Design Section

P. O. Box 13087, Austin, Texas 78711-3087

Engineering Specialist II, November 1990 to May 1997

Water and wastewater utility rates and regulations

TEXAS DEPARTMENT OF PUBLIC SAFETY

Division of Emergency Management

5805 N. Lamar Blvd., Austin, Texas 78752

Engineering Assistant III, February 1989 to January 1990

Emergency facilities inspector

AECO INTERIOR CONTRACTORS

P.O. Box 92190, Houston, Texas 77029

Branch Manager / Project Manager, March 1983 to August 1988

Commercial interior construction

EDUCATION

SOUTHWEST TEXAS STATE UNIVERSITY, SAN MARCOS, TEXAS

Masters of Business Administration, December 1991

Specialization: Management and Finance

UNIVERSITY OF TEXAS, AUSTIN, TEXAS

Bachelors of Science in Architectural Engineering, December 1982

Specialization: Construction Management

PROFESSIONAL REGISTRATION

REGISTERED PROFESSIONAL ENGINEER, STATE OF TEXAS

License No. 81938

REGISTERED REAL ESTATE BROKER, STATE OF TEXAS

License No. 605704

E hbit B

Months	Verizon Southwest/Frontier		
	Ck #		Amount
Jan-16	1019	\$	66.68
Feb-16	1025	\$	66.80
Mar-16	1032	\$	66.80
Apr-16	1041	\$	66.80
May-16	1050	\$	67.42
Jun-16	1061	\$	67.42
Jul-16	1076	\$	67.42
Aug-16	1090	\$	68.00
Sep-16	1095	\$	68.00
Oct-16	1120	\$	68.00
Nov-16	1136	\$	67.96
Dec-16	1147	\$	67.96
Totals		\$	809.26

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Account Summary

Previous Balance	\$138.36
Payment Received Dec 16	-\$138.36
Balance Forward	\$0.00

New Charges

Current Activity	\$49.10
Taxes, Governmental Surcharges and Fees	\$6.92
Verizon Surcharges and Other Charges & Credits	\$10.66
Total New Charges Due by January 19, 2016	\$66.68

Total Amount Due	\$66.68
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JAN - 4 2015

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Enroll below or at Verizon.com to authorize your financial institution to deduct the amount of your monthly bill from the account associated with your enclosed check and send payment directly to Verizon. To discontinue Automatic Payment, call Verizon. Please keep a copy of this authorization.

Please return remit slip with payment.

A/P Processing

Approved By: <u>Jeremy A</u>	Date: <u>01/07</u>
Company #: <u>CWS</u>	CC #: <u>6306-07</u>
Job #: <u>Utilities</u>	Amount: <u>66.68</u>
Entered By: <u>AO</u>	Date: <u>01/07</u>

V 1 n

Phone Number
1-324-6859

167 09

Page
2 of 3

Activity

Charges

Business Line	49.10
Charges Subtotal	\$49.10
Activity Total	\$49.10

Governmental Surcharges and Fees

Federal Excise Tax	1.75
TX State and Local Sales Tax	4.31
9-1-1 Equalization Fee	.06
9-1-1 Fee	.80

Governmental Surcharges and Fees Subtotal \$6.92

Surcharges and Other Charges & Credits

Surcharge	.09
Service Charge	1.62
Service Fee	1.28
Service and Access Recovery	7.67

Other Charges & Credits Subtotal \$10.66

\$66.68

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Alexandra Bonilla

From: [REDACTED]
Sent: Thursday, January 07, 2016 9:53 AM
To: Alexandra Bonilla
Subject: Re: Approvals

n
.com

ndra Bonilla <abonilla@signorellicompany.com> wrote:

ending 01/09/16

	Bill	15	12	<u>13.40</u>
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		1/2015		80.00
	Bill	1/2015		<u>80.00</u>
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	Bill	15	09	<u>56.68</u>
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Account Summary

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New Charges

Government Charges and Fees	\$6.92
Other Charges & Credits	\$10.78
by February 19, 2016	\$66.80

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and eliminating
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AP Processing

Отправу №.

and By. —

Date: 2.09.14

CC #: 6100-7

Amount: 8 de. 8C

Date: 02/10/16



control by calling us anytime at 1-800-403-9700. When you call, please have your bill and account number available. Your decision about use of your CPNI doesn't affect our provision of services to you nor eliminate all Verizon marketing contacts.

Unless you call us at the number above, Verizon may use your CPNI to market different types of services beginning 30 days after the first time we notify you of the CPNI policy described above. You may elect at any time to add or remove a restriction on the use of your CPNI. Your choice remains valid until you change your election by calling the number above.

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Surcharges include:

- a Federal Subscriber Line and Access Recovery Charge applicable to state-to-state and international services that helps pay for the costs of providing and maintaining the local phone network;
- a Federal Universal Service Charge applicable to state-to-state and international services to recover fees imposed on us by the government to support universal service;
- a Long Distance Access Charge to help defray the cost of access charges and fees that local exchange companies assess on us or our agents for state-to-state and international calling;
- a Carrier Cost Recovery Charge applicable to long distance customers that helps defray the costs we pay to support state-to-state Telecommunication Relay Service, government number administration, local number portability, and other fees assessed by the FCC;
- a Long Distance Administrative Charge to help defray account servicing costs for state-to-state and international calling; and,
- a Federal Regulatory Fee applicable to recover the annual per video subscriber fee payment made to the FCC.

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lay, February 11 M
idi Bonilla
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my Atkinson
281-324-4427 office
281-794-1717 mobile

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Southwest						
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est						66 EC

Alexandra Bonilla.

AP Coordinator

The Sign re ony
400 W est Drive, Suite 200
The W d n 77380
Main: 713 4
Fax: 7 3-4 -1
Dire l. 713 4 7

The Commons Wa

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Account Information

Statement Date: 2/25/16

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Account Summary

Previous Balance	\$66.80
Payment Received Feb 15	-\$66.80
Balance Forward	\$0.00

New Charges

Current Activity	\$49.10
Taxes, Governmental Surcharges and Fees	\$6.92
Verizon Surcharges and Other Charges & Credits	\$10.78
Total New Charges Due by March 21, 2016	\$66.80

Total Amount Due	\$66.80
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AP Processing

Approved By: [Signature] Date: 3/07/16

Company #: CW3 CC #: 506-27

Job #: Utilities Amount: 66.80

Entered By: AS Date: 03/07/16

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Unless you call us at the number above, Verizon may use your CPNI to market different types of services beginning 30 days after the first time we notify you of the CPNI policy described above. You may elect at any time to add or remove a restriction on the use of your CPNI. Your choice remains valid.

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- Gain access from a mobile device or tablet, which means you are connected to your business at all

\$4i

sn

to: Alexandra Bonilla <abonilla@signorellicompany.com>
Subject: Re: Approvals

All approved but the reliant bill goes to The Commons Water Supply

Jeremy Atkinson
281-324-4427 office
281-794-1717 mobile
jatkinson@signorellicompany.com
www.thecommonsoflakehouston.com

On Mar 10, 2016, at 8:46 AM, Alexandra Bonilla <abonilla@signorellicompany.com> wrote:

Good Morning Jeremy,

Below nvoices for this week.

CLH

	Type	Date	Num	Due Date	Open Balance
ADT Security Services, Inc					
	Bill	03/07/2016	82423052	03/11/2016	144.41
Total ADT Security Services, Inc					144.41
Jesus Medina					
	B	03/08/2016	261094 (Jan-Feb)	03/11/2016	80.01
	B	03/08/2016	674875 (Jan-Feb)	03/11/2016	80.01
	BI	03/08/2016	261069 (Jan-Feb)	03/11/2016	80.01
	Bill	03/08/2016	878785 March	03/18/2016	80.01
Total Jesus Medina					320.04
Lowe's					
	Bill	03/04/2016	99001135344	03/11/2016	1,992.71
Total: Lowe's					1,992.71
Reliant			Huffman		

	Bill	16	-6	<u>615.4</u>
Total Reliant				615.4
Republic Services #852				
	Bill	16	269451	<u>318.7</u>
Total Republic Services #852				318.7
uddenLink				
	Bill	16	1644-3	<u>265.4</u>
uddenLink				265.4

nt			ington		
	Bill	16	- 5	21/2016	<u>4,493.31</u>
I Reliant					4,493.31
Verizon Southwest					
	Bill	16	'09	11/2016	<u>66.80</u>
I Verizon Southwest					66.80

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Inator
 elli Company
 iloch Forest Drive, Suite 200
 ands, TX 77380
 152-1700
 2-1701
 -452-1717

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Due

/mybusiness1
our Bill
on Email
Discounts
support
ire

Account Information

ment Date: 3/25/16
MONS WATER SUPPLY
ie: 281-324-6859

Questions About Your Bill?

For help & support you need, contact us at 1-800-VERIZON

Account Summary

ous Balance	\$66.80
ment Received Mar 14	-\$66.80
nce Forward	\$0.00

Charges

ent Activity	\$49.10
s, Governmental Surcharges and Fees	\$6.92
on Surcharges and Other Charges & Credits	\$10.78
! New Charges Due by April 19, 2016	\$66.80

al Amount Due	\$66.80
---------------	---------

PAID
APR 016

AP Processing

oved By: AK Date: 04/14
pany #: CWS CC #: 16-17
#: 11 CS Amount: 66.80
red By: AD Date: 04/06/16

Bill slip with payment

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y

ice

- TV and Small Biz Rewards accounts and services
- View, print and pay bills
- Get technical support
- Sign-up for special discounts, and much more

And to our medium business customers, explore the tools that cater to your business needs. Register today in the Business Sign-In area at verizonenterprise.com.

- Get an order status around the clock
- Receive an email notification when your invoice is ready, so you can download or print it
- Select paperless billing and pay online
- Create, view and review the status of a repair ticket without making a phone call
- Gain access from a mobile device or tablet, which means you are connected to your business at all times

dra Bonilla

Sent: Jeremy Atkinson
Wednesday, April 06, 2016 4:09 PM
To: Alexandra Bonilla
Subject: RE: Approvals

1

.tkinson
ity Sales Director
4427 office
1717 mobile
@signorellicompany.com
commonsoflakehouston.com
gnorellihomes.com



to: Alexandra Bonilla
: Wednesday, April 06, 2016 4:09 PM
Jeremy Atkinson <jatkinson@signorellicompany.com>
Athy Scott <cscott@signorellicompany.com>
Subject: Approvals

ny,

w invoices for this week:

Bill Terrell

Bill	03/31/2016	10 00
------	------------	-------

Total Bill Terrell	10 00
--------------------	-------

Jesus Medina

Bill	03/31/2016	30	10 00
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Total Jesus Medina	10 00
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	Bill	16	14	<u>77 93</u>
Total Lowe's				77 93
Republic Services #852				
	Bill	16	46	<u>5 15</u>
Total Republic Services #852				75 15

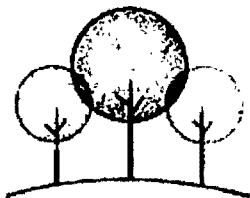
CWS Bills

Verizon Southwest

Bill	16	09	<u>66 80</u>
ist			66 80

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1 Forest Drive, Suite 200
s, TX 77380
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5/10/201

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Balance Due

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www.versa.ch

SUPPLY
Invoice

43

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v Charges Due Date

ing Date
ount Number 281-324-6859-122704-5
6789
vious Balance 56.80
ments Received Thru 4/19/16 -66.80
ank you for your payment!
alance Forward .00
v Charges 67.42
ie .12

APR 19
CWS
04.11.16
Date: 5.03.16
CC #: 4306-07
Amount: 07.12
Date: _____

Appt 2 pm

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Chat: Frontier.com Online: Frontier.com/helpcenter

1.800.921.8102 Email: ContactBusiness@ftr.com

Frontier
JN INS

c 5 mpa, F 3675

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80-1179

PAYMENT STUB

ie

12

New Charges Due Date 5/19/16

Account Number 281-324-6859-122704-5

Please do not send correspondence with your payment. Make checks payable to Frontier.

Amount Enclosed \$

Check here for billing address change (see reverse)

CATIONS

BILLING SUMMARY

rom 04/25/16 to 05/24/16

tion

281/324-0859.0

rges

s Line

Recovery Chrg-Bus

Subscriber Line Charge - Bus

Excise Tax

USF Recovery Charge

a Universal Service Fund Surcharge

Service Surcharge

a 911 Equalization Surcharge

Co Tel Local Sales Tax

County 911 Surcharge

a Tel Sales Tax

ic Charges

TOTAL

Frontier Communications and its affiliates (collectively "Frontier") would like to offer you products and services that best meet your needs by using information about services you have already purchased from Frontier. To do this, Frontier may use your customer proprietary network information (CPNI), which includes your current services, how you use them, and the related billing of those services to determine which new products or services might best meet your needs. Protecting the confidentiality of your CPNI is your right and our duty under federal law.

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Even if you consent to Frontier's use of your CPNI, as described above, you can change your mind at any time and contact customer service to make that change. Any restriction of Frontier's use of your CPNI will stay in effect until you notify us otherwise. If you choose to restrict access to your CPNI, your service will not be affected - you will continue to receive the same high quality services from Frontier. You should know that restricting Frontier's use of your CPNI will not eliminate all of our marketing contacts with you. You may still receive marketing contacts that are not based on your restricted CPNI. Frontier takes the privacy of customer information seriously and appreciates the opportunity to provide high quality communications services to you.

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Date

6/2/2016

Orig

Balance L

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www.versachk.com

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COMMUNICATION

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Approved By: _____

Company #: _____

Job #: _____

Entered By: _____

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New Charges Due Date

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Billing Date

5/23/10

Account Number

281-324-6859-122704-5

PIN

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Previous Balance

67.42

Payments Received Thru 5/11

-67.42

Thank you for your payment!

Balance Forward

00

New Charges

67.42

Tt

\$6

We want to advise you that
you may receive your May bill
before your April bill.

If your May bill balance does not reflect
recent April payment please be assured
balance will be updated on your bill
and there will be no late fee charge
have made a payment for your April bill
please only pay the May portion of

We apologize for any confusion and
expect your June bill will reflect all payments

Thank

Manage Your Account

1

Pay Your Bill

2

at: Frontier.com

3

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5

CATIONS

BILLING SUMMARY

from 05/25/16 to 08/24/16

tion

281/324-8859.0

'ges

s Line

CB

Recovery Chrg-Bus

Subscriber Line Charge - Bus

Excise Tax

USF Recovery Charge

Universal Service Fund Surcharge

Service Surcharge

911 Equalization Surcharge

Tel Local Sales Tax

ounty 911 Surcharge

Tel Sales Tax

as le Charges

TOTAL

67.42

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Date

7/5/2016

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Thank you
business.frontier.com
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New Charges Due

Billing Date

Account Number

28

PIN

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Previous Balance

67.42

Payments Received

-67.42

Thank you for you

Balance Forward

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New Charges

67.42

To

Amount Due

\$67.42

APR Processing

Approved By: AK

Date: 07-05

Company #: C

CC #: 6306

Job #: 5714

Amount: 67.4

Entered By: _____

Date: _____

Text your customer
before your call

- Send and receive text on your computer or mobile device
- Use your existing business landline number
- No new equipment required

Free texting
for business
starting at just

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with qual
business
Internet

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Pay by Mail

To Contact Us

Chat: Frontier.com Online

1.800.921.8102 Email

COMMUNICATIONS

BILLING SUMMARY

from 06/26/16 to 07/24/16

281/324-6850.0

ation

arges

is Line

Recovery Chrg-Bus

Subscriber Line Charge - Bus

Excise Tax

USF Recovery Charge

e Universal Service Fund Surcharge

Service Surcharge

e 911 Equalization Surcharge

Co Tel Local Sales Tax

County 911 Surcharge

e Tel Sales Tax

ic Charges

TOTAL

newspaper (STEAM) online at <http://steam.dps.texas.gov> or Dial 2-1-1 to register if you have a disability or medical needs or if you simply do not have transportation: Gulf coast residents in evacuation zones with a disability or medical needs -- who do not have friends or family to help -- or do not have transportation should register in STEAR in advance.

Frontier regularly publishes proposed changes in its rates or terms for basic network services in the Texas Register through the Office of the Secretary of State. Texas Register notices are available online at www.sos.state.tx.us or by calling Frontier toll-free at 800-921-8101 residential or 800-921-8102 business.

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Frontier Communications

Date	Type	Reference
8/3/2016	Bill	28132468591227045

Orig

Balance D
68.0

Payment
68.00
68.00

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CWS-WF-0615

10 5439 2808691467 09

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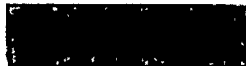
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RECEIVED
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Visit www.frontier.com for the most information on services available to your business.

AP Process
Date: 01.14
CC #: 506-07
Amount: 3.00
Date: _____
Utilities

Businesses
connected with
our advisors
and solutions.



act yr 344 Business with 3 7636.

Frontier

33675



20

SUPPLY
Invoice

14

Supply
New Charges Due Date
Billing Date
Account Number 281-324-6859-122704-5
Previous Balance 67.89
Payments Received Thru 7/12/16 -67.42
Thank you for your payment!
Balance Forward .00
New Charges 68.00
Total .00

Manage Your Account

Your Bill



Frontier.com 1.800.801.6652

Pay by

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Online: Frontier.com/helpcenter



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Email: ContactBusiness@ftr.com

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New Charges Due Date

8/18/16

Account Number

281-324-6859-122704-5

Please do not send correspondence with your payment. Make checks payable to Frontier.

Amount Enclosed

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Check here for billing address change (see reverse)



CATIONS

BILLING SUMMARY

from 07/25/16 to 08/24/16

281/324-6959.0

tion

rges

s Line

Recovery Chrg-Bus

6

Subscriber Line Charge - Bus

6.

Excise Tax

USF Recovery Charge

a Universal Service Fund Surcharge

Service Surcharge

a 911 Equalization Surcharge

Co Tel Local Sales Tax

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County 911 Surcharge

a Tel Sales Tax

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TOTAL

a checklist of what you
n and review it. Monitor
TV and radio broadcasts
in emergency supply kit
batteries, extra eye
shable food, dry clothes

Learn evacuation routes before storm season. When there's a hurricane in the Gulf, keep your gas tank as full as possible. Expect traffic delays in an evacuation.

Register in the State of Texas Emergency Assistance Registry (STEAR) online at <https://STEAR.dps.texas.gov> or Dial 2-1-1 to register if you have a disability or medical needs or if you simply do not have transportation. Gulf coast residents in evacuation zones with a disability or medical needs -- who do not have friends or family to help -- or do not have transportation should register in STEAR in advance.

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Date

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Thank you for choosing Frontier. Visit business.frontier.com to get the latest information on products, special offers and resources available to your business.

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BY: _____

COMMONS WATER SUPPLY
Your Monthly Invoice

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Ac
New Charges Due Date 9/19/
Billing Date 8/25/
Account Number 281-324-61
PIN
Previous Balance
Payments Received Thru 8/09/16 8.
Thank you for your payment!
Balance Forward
New Charges
Tc \$6

A/P Processing

Approved By: Ph Date: 08-30-
Company #: C CC #: 6304-
Job #: UHLI S Amount: 68.00
Entered By: _____ Date: _____

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Helps detect and eliminate malware for up to 5 workstations

Unlimited, 24x7 support from certified technicians for up to 3 computers



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1.800.921.8102 Email: ContactBusi

CATIONS

BILLING SUMMARY

From 08/25/16 to 09/24/16

tion

281/324-6859.0

rges

s Line

Recovery Chrg-Bus

Subscriber Line Chrg Bus

Excise Tax

USF Recovery Charge

e Universal Service un urcharge

Service Surcharge

e 911 Equalization Surcharge

Co Tel Local Sales Tax

County 911 Surcharge

e Tel Sales Tax

ic Charges

TOTAL

Learn evacuation routes before storm season. When there's a hurricane in the Gulf, keep your gas tank as full as possible. Expect traffic delays in an evacuation.

Register in the State of Texas Emergency Assistance Registry (STEAR) online at <https://STEAR.dps.texas.gov> or Dial 2-1-1 to register if you have a disability or medical needs or if you simply do not have transportation. Gulf coast residents in evacuation zones with a disability or medical needs -- who do not have friends or family to help -- or do not have transportation should register in STEAR in advance.

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F

Frontier Frontier Communi
PO Box 740407
Cincinnati, OH

Date Invoice

3010 The Commons Water Suppl
10/06/2016 122704-5-1016

Total Remittance

Frontier COMMUNICATIONS

Thank you for choosing Frontier. Visit business.frontier.com to get the latest information on products, special offers and resources available to your business.

RECEIVED

BY: -

COMM
Your

Pag 1

Ac
New Charges Due Date
Billing Date
Account Number 28
PIN
Previous Balance 00.00
Payments Received Thru 9/0 -68.00
Thank you for your payment!
Balance Forward .00
New Charges 68.00
Total \$6

A/P Processing

Approved By: [Signature] Date: 10.03.14
Company #: 2010 CC #: 6000
Job #: Utilities Amou: 68.00
Entered By: _____ Date: _____

OK

Fi helps keep businesses supported, connected and protected with on-demand expert support from advisors and innovative digital office solutions.



Helps detect and eliminate malware for up to 5 work stations.



Unlimited support for up to 1



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1.800.921.8102 Email: ContactBusine

CATIONS

BILLING SUMMARY

from 09/25/16 to 10/24/16

201/324-6859.0

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rge

S Line

Recovery Chrg-Bus

Subscriber Line Charge - Bus

Excise Tax

USF Recovery Charge

o Universal Service Fund Surcharge

o Cost of Service Surcharge

o 911 Equalization Surcharge

County Telecom Local Sales Tax

County 911 Surcharge

o Tel Sales Tax

ic Charges

TOTAL

in advance.

The Federal Communications Commission (FCC), in conjunction with the Federal Trade Commission (FTC), has established a National Do Not Call Registry for consumers who wish to avoid receiving many kinds of telemarketing calls. Customers previously registered with State Do Not Call registries should be registered with the National Registry. Telemarketers who continue to call consumers who have placed their telephone numbers on the registry or had previously registered for any State Do Not Call list are subject to substantial fines. In addition, the FCC amended its rules to require, among other things, that telemarketers transmit their Caller ID information and to unblock their numbers. To sign up a residential number for the National Do-Not-Call Registry or to verify a number is included on the Registry, visit www.donotcall.gov or call the FTC's toll-free number at 1-888-382-1222, (TTY users 1-866-290-4236), from the number to be registered. Consumers must re-register if they change their telephone number. Numbers remain on the Do-Not-Call List until a customer actively deletes the number from the Registry by calling 1-888-382-1222 (TTY users, 1-866-290-4236). Additional Notification for Customers Making Telephone Solicitations

Frontier Frontier Communi
PO Box 740407
Cincinnati, OH

Date Invoice

3010 The Commons Water Supp
11/02/2016 122704-5-1116

Total Remittance

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New Charges Due Date

Billing Date

10/23/15

Account Number

281-324-6859-122704-5

PIN

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Previous Balance

68.00

Payments Received Thru 10/

-68.00

Thank you for your payment!

Balance Forward

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New Charges

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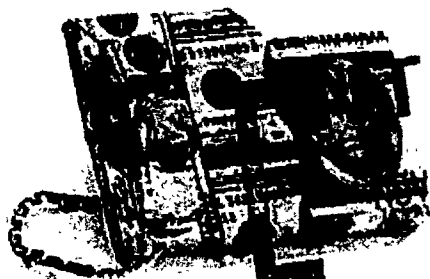
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Company #: 3010
Job #: Utilities
Entered By: _____

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Find out how
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BY: _____ or call 855 40

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Frontier
Utilities

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☐ Pay by Mail

To Contact Us

☐ Chat: Frontier.com ☒ Online: Frontier.com

☐ 1.800.921.8102

Email: Contact Us

MUNICATIONS

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-5

Current BILLING SUMMARY

Local Service from 10/25/16 to 11/24/16

Qty Description

281/324-6859.0

Basic Charges

Business Line

Access Recovery Chrg-Bus

Federal Subscriber Line Charge - Bus

Federal Excise Tax

Federal USF Recovery Charge

TX State Universal Service Fund Surcharge

TX State Cost of Service Surcharge

TX State 911 Equalization Surcharge

Harris County Telecom Local Sales Tax

Harris County 911 Surcharge

TX State Tel Sales Tax

Total Basic Charges

TOTAL

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FI

Frontier Frontier Commun
PO Box 740407
Cincinnati, OH

Date Invoice

3010 The Commons Water Sup
12/09/2016 122704-5

Total Remittance

Frontier

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I thank you for choosing F
business.frontier.com to
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New Charges Due Date

Billing Date

11/23/10

Account Number

281-324-6859-122704-5

PIN

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Previous Bal nc

67.96

Payments Received Thru 11/1

-67.96

Thank you for your payment!

Balance Forward

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New Charges

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Approved By: _____

Company #: _____

Job #: _____

Entered By: _____

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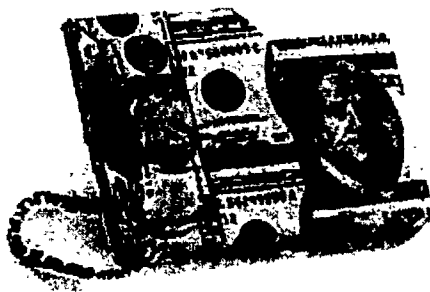
Utilities

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☐ Pay by Mail

To Contact Us

☐ Chat: Frontier.com ☐ Onli

☐ 1.800.921.8102 ☐ Ema

CATIONS

BILLING SUMMARY

rom 11/25/16 to 12/24/16
 tion
 rges
 s Line
 Recovery Chrg B :
 Subscriber Line Charge - Bus
 Excise Tax
 USF Recover C arge
 a Universal vice Fund Surcharge
 a Cost of e 1 : Surcharge
 a 911 Equaliz in Surcharge
 County Teleco Local Sales Tax
 County 911 Surcharge
 a Tel Sales Tax
 lc Charges

281/324-6859.0

TOTAL

Learn evacuation routes before storm season. When there's a hurricane in the Gulf, keep your gas tank as full as possible. Expect traffic delays in an evacuation.

Register in the State of Texas Emergency Assistance Registry (STEAR) online at <https://STEAR.dps.texas.gov> or Dial 2-1-1 to register if you have a disability or medical needs or if you simply do not have transportation. Gulf coast residents in evacuation zones with a disability or medical needs -- who do not have friends or family to help -- or do not have transportation should register in STEAR in advance.

Frontier Communications and its affiliates (collectively "Frontier") would like to offer you products and services that best meet your needs by using information about services you have already purchased from Frontier. To do this, Frontier may use your customer proprietary network information (CPNI), which includes your current services, how you use them, and the related billing of those services to determine which new products or services might best meet your needs. Protecting the confidentiality of your CPNI is your right and our duty under federal law.

You may choose not to allow us to use your CPNI to offer you additional products or services, such as, long distance, High-Speed Internet, or bundled packages. If Frontier's use of your customer information for this purpose is acceptable to you, you do not need to take any action. Your consent to Frontier's use of your CPNI will be inferred after thirty (30) days. If you wish to restrict Frontier's use of your CPNI, you may call 1-877-213-1556 or visit www.frontier.com/cpni.

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Date
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unt #: 2 075 915 - 5

ice #: 194000998030

omer: COMMONS OF LAKE
ame: HOUSTON

Address:
LINGTON TRL B
N TX 77336-4657

D: 1008901023810303930100

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Service

t: business@reliant.com

5555 Mon-Fri 7am-7pm
0-4900 Mon-Fri 7am-7pm
se for Hearing Impaired
-3542

ergy Retail Services, LLC
tificate 10007

Address

50475
X 75265-0475

Reliant Account: 2 075 915 - 5

Billing Date:
Jan 5, 2016

Date Due	Amount Due	After Due Date
01/21/2016	\$ 4,273.50	\$ 4,487.18

Account Summary

Business Power Plus Monthly Flex Plan

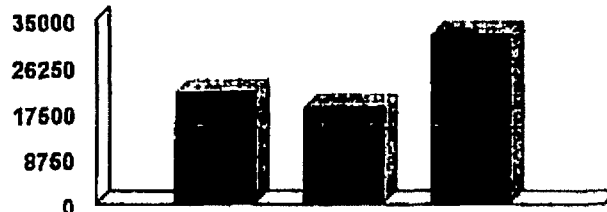
Previous Amount Due \$3,818.92
Payment 12/14/2015 -3,818.92

Balance Forward 0.00
Current Charges 4,273.50

Amount Due \$4,273.50

Electricity Usage Summary

For more usage and temperature information
login to reliant.com/myaccount



Billing Period	11/25/2015 12/30/2015	10/27/2015 11/25/2015	09/28/2015 10/27/2015
Billing Days	35	29	29
Electricity Used (kWh)	21576	18761	32465
Avg. High Temperature*	70 °F	75 °F	85 °F
Avg. Daily Usage (kWh)	616	647	1119

*Temperature Source: National Weather Service Region: Coastal Texas

[Signature]
Processing

Company # CWS Date 1/4
Job # GSA: Utilities C# 6306
Entered By MS Amount 4,273.50
Date 01/12/16

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Re:

Date

2/3/2016

Original Amount
3,704.97

1024

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3,704.97
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www.versacheck.com



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Account Information

Account #: 2 075 915 - 5

Invoice #: 193001034398

Customer COM1 NS OF
Name HOUSTONService Address:
503 REMINGTON TRL B
HUFFMAN TX 77336-4657

ESI ID: 1008901023810303930100

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Questions or CommentsCustomer Service
reliant.com
Email us at business@reliant.com713-207-5555 Mon-Fri 7am m
1-866-660-4900 Mon-Fri 7am pm
TDD Device for Hearing Impaired
1-888-467-3542Reliant Energy Retail Ser
PUCT Certificate 10007**Payment Address**RELIANT
PO BOX 650475
DALLAS TX 75265-0475

Reliant Account: 2 075 915 - 5

Bill
Fee

Date Due	Amount Due	After Dis
02/19/2016	\$ 3,704.97	\$ 3,81

Account Summary

Business Power Plus Monthly Flex Plan

Previous Amount Due

4

Payment 01/19/2016

Balance Forward

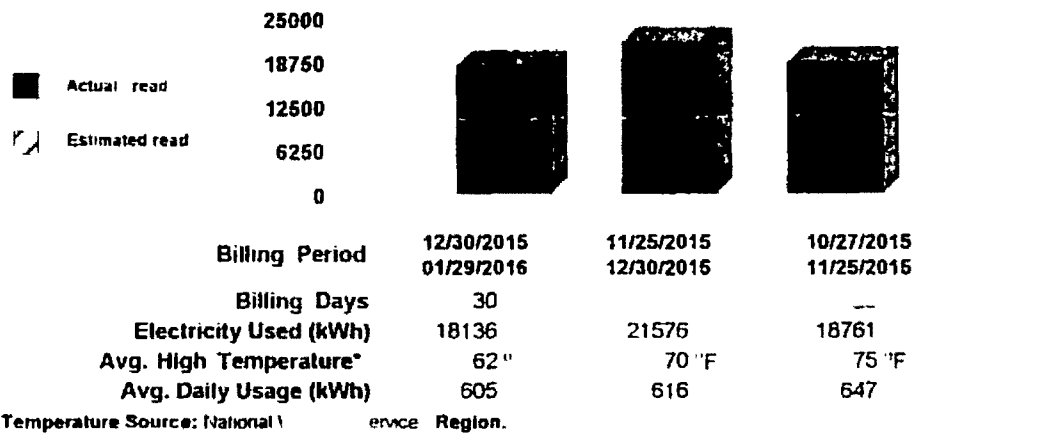
0 00

Current Charges

3,704 97

Amount Due

\$3,704.97

Electricity Usage SummaryFor more usage and temperature information,
login to reliant.com/myaccount

AP Processing

Approved By: _____ Date: _____
 Company #: _____ CC #: _____
 Job #: _____ Amount: _____
 Entered By: _____ Date: 02/10/16

Important Message: SCAM ALERT. Due to recent notices of scam attempts, please remember Reliant will NEVER contact you to request a payment. If someone should contact you requesting a wired payment, please disregard and call 1-866-660-4900 for payment options.

Subject:

ISC
br 016 1:46 PM
on
ls

Approved

Jeremy Atkinson
281-324-4427 office
281-794-1717 mobile

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gnorellicompany.com>

ending 02/12/16

	Type	Date	Num	Due Date	Open Bal
	Bill	16	4 26	16	<u>50</u>
					76
			Huffman		
	Bill	16	1 559-6	16	<u>50</u>
					50
pmont					
	Bill	16	312614	16	<u>10</u>
Equipment					10

Type	Date	Num	Due Date	Open Balance
------	------	-----	----------	--------------

onilla

Alexandra Bonilla
Wednesday, February 10, 2016 4:42 PM
Jeremy Atkinson
Approvals

for week ending 02/12/16

	Type	Date	Num	Due Date	Open Balance
enden	Bill	16	4 26	16	163.46
e Landen					163.46
			H Hman		
	Bill	16	1 659-6	16	302.19
al Reliar					302.19
elton Bu ss Equipment	Bill	16	312614	16	106.44
usiness Equipment					106.44

	Type	Date	Num	Due Date	Open Balance
Re ant			0 Remington		
	Bill	16	915 - 5	16	3,704.97
ilant					704.97
Southwest					
	Bill	16	09	16	66.80
Southwest					66.80

k

Alexandra Bonilla.

Coordinator
gnorelli Company
Woodloch Forest Drive, Suite 200
380

	ington	
	- 5	<u>04.97</u>
Total Retail		04.97
Verizon Southwest		
Bill	02/01/2016	<u>65.80</u>
Total Verizon Southwest		66.80

Thanks !

Alexandra Bonilla.

AP Coordinator
The Signorelli Company
1400 Woodloch Forest Drive, Suite 200
The Woodlands, TX 77380
Main: 713-452-1700
Fax: 713-452-1701
Direct: 713-452-1717



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Date

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4,493.1

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4,493.31

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Account Information

Account #: 2 075 915 - 5

Invoice #: 190001302524

Customer: COMMONS OF LAKE
Name: HOUSTON

Service Address:

503 REMINGTON TRL B
HUFFMAN TX 77336-4657

ESI ID: 1008901023

930100

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MA 7

BY: _____

Questions or Comments

Customer Service

reliant.com

Email us at: business@reliant.com

713-207-5555 Mon-Fri 7am-7pm

1-866-660-4900 Mon-Fri 7am-7pm

TDD Device for Hearing Impaired

1-888-467-3542

Reliant Energy Retail Services, LLC

PUCT Certificate 10007

Payment Address

RELIANT

PO BOX 650475

DALLAS TX 75265-0475

Reliant Account: 2 075 915 - 5

Date Due
03/21/2016

Amount Due
\$ 4,493.31

Account Summary

Business Power Plus Monthly Flex Plan

Previous Amount Due

Payment 02/17/2016

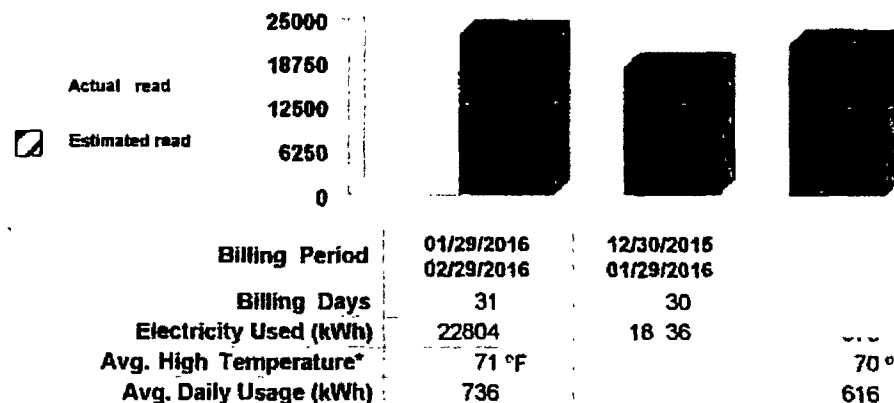
Balance Forward

Current Charges

Amount Due

Electricity Usage Summary

For more usage and
login to [reliant.com](#)



*Temperature Source: Nalk

vice Regio al Texas

Approved By: _____

Company #: _____

Job #: _____

Entered By: _____

AP Processing

Date: _____

CC #: _____

Amount: _____

Date: _____

The Reliant bill for \$4k was recorded on Commons Water Supply as well as the Verizon Bill. ☺

From: Jeremy Atkinson
Sent: Thursday, March 10, 2016 9:08 AM
To: Alexandra Bonilla <abonilla@signorellicompany.com>
Subject: Re: Approvals

All approved but the t l goes o The Commons Water Supply

Jeremy Atkinson
 281-324-4427 office
 281-794-1717 mobile
jatkinson@signorellicompany.com
www.thecommonsoflakehouston.com

On Mar 10, 2016, at 8:46 AM, Alexandra Bonilla <abonilla@signorellicompany.com> wrote:

Good Morning Jeremy,

Below nvoices for this week.

CLH

	Type	Date	Num	Due Date	Open Balance
ADT Security Services, Inc					
	Bill	03/07/2016	82423052	03/11/2016	144.41
Total ADT Security Services, Inc					144.41
Jesus Medina					
	Bill	03/08/2016	261094 (Jan-Feb)	03/11/2016	
	Bill	03/08/2016	674875 (Jan-Feb)	03/11/2016	8
	Bill	03/08/2016	261069 (Jan-Feb)	03/11/2016	8
	Bill	03/08/2016	878785 March	03/18/2016	8
Total Jesus Medina					320.01
Lowe's					
	Bill	03/04/2016	01135344	11/2016	1,992.71
Total Lowe's					1,992.71
Reliant					

	Bill	16	16		<u>615.4</u>
Total Reliant					615.4
Republic Services #852					
	Bill		269451		<u>318.71</u>
Total Republic Services #852					318.71
SuddenLink					
	Bill	16	8644-10		<u>265.4</u>
nk					265.4

CWS

Reliant			ington		
	Bill	16	- 5	1/2016	<u>4,493.31</u>
Total Reliant					4,493.31
Arizona Southwest					
	Bill	16	39	1/2016	<u>66.80</u>
ist					66.80

Alexandra Bonilla.

P Coordinator
 ie Signore Company
 100 Woodloch Forest Drive, Suite 200
 ie Woodland TX 77380
 a:n: 713 452 17
 ix: 713 452 701
 rect: 7 3 452 1 17

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Date

4/12/201

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Reliant Account: 2 075 915 - 5

Billing Date:
Apr 4, 2016

Date Due	Amount Due	After Due Date
04/20/2016	\$ 4,765.00	\$ 5,003.25

Summary	
Business Power Plus Monthly Flex Plan	
Previous Amount Due	\$4,493.31
Payment 03/14/2016	-4,493.31
Balance Forward	0.00
Current Charges	4,765.00
Amount Due	\$4,765.00

Usage Summary		For more usage and temperature information, go to: reliant.com/myaccount		
	25000			
Actual read	18750			
Estimated read	12500			
	6250			
	0			
Billing Period	02/29/2016 03/30/2016	01/29/2016 02/28/2016	12/30/2015 01/29/2016	
Billing Days	30	31	30	
Electricity Used (kWh)	24191	22804	18136	
Avg. High Temperature*	74	71 °F	62 °F	
Avg Daily Usage (kWh)	806	736	605	
*Temperature Source	1	Force Region	State Texas	

AP Processing
Approved By: CLH Date: 6-21-16
Company #: CLH CC #: -
Job #: G.A. UTILITIES Amount: 84,765.00
Entered By: LDK Date: 4-12-16
PRAD

Please mail this portion with your payment. Make check payable to: RELIANT

Account: 2 075 915 - 5

CARE
Donation* \$
\$1, \$5, \$10

Amount Enclosed \$

Date Due	04/20/2016
Amount Due	\$ 4,765.00
After Due Date	\$ 5,003.25

Mail payment to:

475
|||||

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Re:

Date

5/11/201

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Payment

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Reliant Account: 2 075 915 - 5

Billing Date:
May 3, 2016

Date Due	Amount Due	After Due Date
05/19/2016	\$ 4,691.17	\$ 4,925.73

imma

Business Power Plus Monthly Flex Plan

Previous Amount Due	\$4,765.00
Payment 04/18/2016	-4,765.00
Balance Forward	0 00
Current Charges	4,691.17
Amount Due	\$4,691.17

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MAY 0 2016

Comments

For more usage and temperature information login to reliant.com/myaccount				
	25000			
Actual read	18750			
Estimated read	12500			
	6250			
	0			
Billing Period	03/30/2016	02/29/2016	01/29/2016	
	04/28/2016	03/30/2016	02/29/2016	
Billing Days	29	30	31	
Electricity Used (kWh)	3748	24191	22804	
Avg. High Temperature*	8	74 °F	71 °F	
Avg. Daily Usage (kWh)	819	806	736	
*Temperature Source	W	Region	Coastal Texas	

Payment Address
RELIANT
PO BOX 6504
DALLAS TX 75201

Approved By: A/P Processing Date: 05-09-16
Company #: CWS CC #:
Job #: Utilities Amount: 4,691.17
Entered By: Date:

Account: 2 075 915 - 5

Due	05/19/2016
Amount Due	\$ 4,691.17
Due Date	\$ 4,925.73

175



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Jeremy Atkinson
Tuesday, May 10, 2016 10:34 AM
Will De La Rosa
RE: Scanned image from Signorelli Company

Brooke and Shuwanna's office.

needs to be billed to Commons Water Supply

roved

n
as Director
office
mobile
orellicompany.com
onsoflakehouston.com
omes.com

From: Will De La Rosa
Sent: Tuesday, May 10, 2016 8:26 AM
To: Jeremy Atkinson <jatkinson@signorellicompany.com>
Subject: FW: Scanned image from Signorelli Company

Jeremy,

Can you approve or deny these invoices for me?

De Lage Landen - \$443.00 Sharp Copier for CLH Office

Reliant - \$4925.73 - 503 Remington Trail B, Huffman, TX 77336

Suddenlink - \$265.45 - CLH Office

Thanks,

Will de la Rosa

-----Original Message-----

From: Scanner@signorellicompany.com [mailto:sharpsscans@gmail.com]
Sent: Tuesday, May 10, 2016 7:54 AM
To: Will De La Rosa <WDeLaRosa@signorellicompany.com>
Subject: Scanned image from Signorelli Company

· Device Name: Signorelli Company Device

I to view the document.

d trademarks or trademarks of Adobe

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Re.

Date

6/7/2016

Origin

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4,545.50

Payment

4,545.50

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1062

CWS

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an NRG company

Account Information

Account #: 2 075 915 - 5

Invoice #: 220000192807

Customer COMMONS OF LAKE
Name: HOUSTON

Service Address:
503 REMINGTON TRL B
HUFFMAN TX 77336-4657

ESI ID: 1008901023810303930100

REC'D
JUN 7 2016

BY: _____

Questions or Comments

Customer Service
reliant.com
Email us at: business@reliant.com

713-207-5555 Mon-Fri 7am-7pm
1-866-660-4900 Mon-Fri 7am-7pm
TDD Device for Hearing Impaired
1-888-467-3542

Reliant Energy Retail Services, LLC
PUCT Certificate 10007

Payment Address

RELIANT
PO BOX 650475
DALLAS TX 75265-0475

Reliant Account: 2 075 915 - 5

Billing D
Jun 2, 2

Date Due	Amount Due	After Due D
06/20/2016	\$ 4,545.50	\$ 4,772.78

Account Summary

Business Power Plus Monthly Flex Plan

Previous Amount Due

Payment 05/16/2016

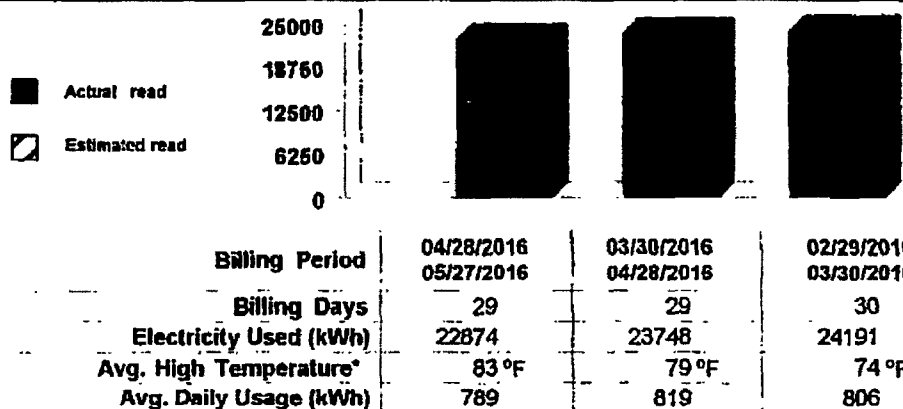
Balance Forward

Current Charges

Amount Due

Electricity Usage Summary

For more usage and temperature information
login to reliant.com/myaccount



*Temperature Source: National Weather Service Region: Coastal Texas

Approved By: [Signature] Date: 06.07.16
Company #: CWS CC #: 6306-07
Job #: GTA-Whites Amount: 4,545.50
Entered By: _____ Date: _____



Customer Name: CO

Service Address

503 REMINGTON TRL B
HUFFMAN TX 77336

For outages or emergencies
call CenterPoint Energy at
1-800-332-7143

ESI ID:

1008901023810303930100

Electric Usage Detail

Meter Number: 187647866

Current Meter Read 05/27/2016 24546

Previous Meter Read 04/28/2016 1672

kWh Multiplier 1

kWh Usage 22,874

Demand 111 KVA

Current Electricity Charges Detail

29 Day Billing Period From 04/28/2016 To 05/27/2016

Business Power Plus Monthly Flex Plan

Energy Charge

CenterPoint Energy Pass-Through Charges

Special Tax

State Sales Tax 6.25%

Current Charges

The average price you paid for electric service this mon

Future Pricing Information: To obtain information about the price that will apply on your next bill, please call 1-866-660-4900 or chat with us online at reliant.com.

CENTERPOINT ENERGY UPDATE - The last time CenterPoint Energy changed its rates affecting the Pass-Through Rates was 03/01/2016.

Notice to Customers -- The practice of adding charges for unrequested products or services is known as "pass-through." If any charge for a product or service appears on your bill has not been authorized by you, call Reliant at 1-866-660-4900. If you are dissatisfied with our investigation, you may file a complaint with the Public Utility Commission of Texas at 78711-3328. PUCT phone number: Local (512) 936-7120, Toll-free in Texas (888) 782-8477. Hearing and appeals may contact the commission at (512) 936-7136 or toll-free at 1-800-735-2988.

Vendor	Amount
Lowe's	\$405.86
Reliant	\$4,545.50
Jesus Medina	\$80.00
ADT	\$144.45
Republic Services	\$378.83

From: Jeremy Atkinson
Sent: Tuesday, June 07, 2016 4:05 PM
To: Will De La Rosa <WDeLaRosa@signorellicompany.com>
Subject: Fwd: day labor

Approved

Jeremy Atkinson
281-324-4427 office
281-794-1717 mobile
jatkinson@signorellicompany.com
www.thecommonsoflakehouston.com

Begin forwarded message:

From: Ray McIntyre <rmcintyre@firstamericahomes.com>
Date: June 7, 2016 at 8:02:45 AM CDT
To: Jeremy Atkinson <jatkinson@signorellicompany.com>
Subject: day labor