



Control Number: 47275



Item Number: 410

Addendum StartPage: 0

SOAH DOCKET NO. 473-18-1093.WS
PUC DOCKET NO. 47275

2018 FEB 14 PM 1:37

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

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

Purpose of Testimony

- 1
2
3 Q. Do you wish to make corrections and provide omitted documentation to your testimony?
4 A. Yes.
5
6 Q. Is your testimony in this errata being corrected to reflect these omitted documents?
7 A. Yes.
8
9 Q. In addition, are you aware of any adjustments that need to be made to your testimony?
10 A. Yes, corrections need to be made to my testimony to accurately allocate justifiable
11 expenses in the cost of service to the correct cost category.
12
13 Q. Please explain the additional documentation being provided in this errata testimony?
14 A. First, Exhibit G which includes the invoices to support the total cost of \$5,798 in Account
15 No. 677: Office supplies & expenses in the recommended revenue requirement is
16 enclosed in this errata testimony.
17
18 Secondly, the invoices for required repairs to the water well from damage caused by
19 Hurricane Harvey included as CWIP in Schedule III, although identified in table format,
20 the actual invoices were inadvertently omitted from Exhibit L. Enclosed with this errata
21 testimony are these invoices.
22
23 Finally, the total amount of water billed to customers on page one of Exhibit P should be
24 revised to 100,476,000 gallons for the test year. Enclosed with this errata testimony is a
25 revised page one of Exhibit P.
26
27 Q. Please explain the corrections to the recommended revenue requirement in your
28 testimony based on this additional documentation and any additional corrections?
29 A. Following are the adjustments to each affected account in the revenue requirement.
30

1

2

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Account No. 615: Power Expense - production only

5

Q. Do you wish to make an adjustment to the recommended total of \$52,238 for the cost item identified as power expense in the recommended revenue requirement.

6

7

A. Yes, included in this account category were expense for other accruals, a phone and trash service to the water plant which were incorrectly included in this cost category. The cost for the phone line and trash service should be removed from this account and reallocated to other cost accounts in the revenue requirement. After reallocating these cost, the recommended cost for the power expense category in the revenue requirement should be \$43,016.

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Account No. 644: Other plant maintenance

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Q. Please explain the reason for adding cost to the revenue requirement.

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A. As stated previously, phone and trash service for the water plant were incorrectly allocated to the wrong cost account. However, these are still necessary and justifiable expenses that need to be included in the revenue requirement. Therefore, the recommended cost for the other plant maintenance account should be \$5,234

22

23

Q. Do these corrections in the cost of service affect other accounts categories in the recommended revenue requirement?

24

25

A. Yes

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Q. Can you please explain these other adjustments?

A. These adjustments revise the Total Operating Expense in the revenue requirement which would modify the totals for the following two cost accounts:

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Account: Requested Return

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The revised total operating expense will affect the working cash component in the rate base calculation. Enclosed in this errata testimony is a revised Schedule III-2 Rate Base Summary (Page 31) of the Application. This adjusted Rate base total is then used to recalculate the requested return component in the revenue requirement. Also, enclosed in this errata testimony is a revised Schedule III-1 Requested Return (Page 30) of the Application which recalculates the requested return total. Thus, the revised recommended total for return should be \$161,709.

40

Account No. 409/10: Income tax Expense

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Give that the total recommended return component has been revised, then the income tax expense in the revenue requirement will need to be adjusted. Enclosed with this errata testimony is a revised Schedule V Effective Federal Tax Rate (Page 45) of the

Application which recalculates the income tax expense. Therefore, the revised recommended total for income tax expense should be \$60,320

Q. Do these recommended corrections in the cost of service change the recommended revenue requirement in your testimony?

A. Yes, below in Schedule 1: Revised Total Revenue Requirement is a corrected recommended total revenue requirement of \$624,436.

Schedule 1: Revised Total Revenue Requirement

Account No.	Account Name	Revised Totals
615	Power Expense-production only	\$43,016
618	Other volume related expenses	120,880
620	Materials	\$73,503
631-636	Contract work	\$33,599
664	Other plant maintenance	\$ 5,234
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:	\$472,708
403	Depreciation	\$53,216
408	Taxes Other than Income	\$ 1,276
409/10	Income Tax Expense	\$60,320
	Return	\$161,709
	Other Revenues	<u>\$(124,793)</u>
	Total Revenue Requirement:	\$624,436

WATER RATE DESIGN

Q. Do you have recommended adjustments in the rate design for water service based on these corrections which revised the revenue requirement in your testimony?

A. Yes, a revised Attachment C - Water Rate Design of the Application for water service to the Utility's customers is enclosed with this supplemental testimony. This rate design

1 reflects the revised revenue requirement and the adjusted total for gallons consumed by
2 customers in the test year

3

4 Q. Does this conclude your errata testimony?

5 A. Yes, it does. However, I reserve the right to amend my testimony if additional
6 information is made available to me.

VERIFICATION**STATE OF TEXAS**

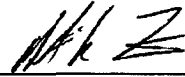
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COUNTY OF TRAVIS

§

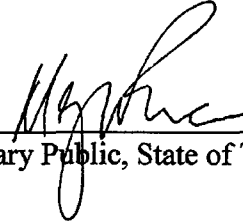
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BEFORE ME, the undersigned authority, personally appeared Bret W. Fenner, P.E., who stated, upon oath, that the statements made in the foregoing instrument are within his personal knowledge and are true and correct.



 Bret W. Fenner, P.E.

SUBSCRIBED AND SWORN TO BEFORE ME on February 13, 2018 before me the undersigned Notary Public.



 Notary Public, State of Texas

[SEAL]

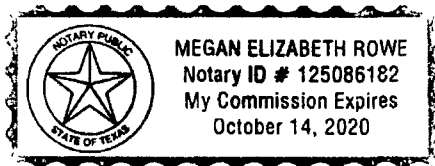


Exhibit G

Date	Vendor	Amount	Back-Up Provided
1/11/2016	Wells Fargo	\$ 209	X
2/11/2016	Wells Fargo	\$ 212	X
2/13/2016	Prosperity Bank	\$ 10	X
3/3/2016	Elmer Williams	\$ 5	X
3/11/2016	Wells Fargo	\$ 211	X
3/20/2016	George Hughes	\$ 21	X
4/11/2016	Wells Fargo	\$ 213	x
4/29/2016	Wells Fargo	\$ 48	X
5/11/2016	Wells Fargo	\$ 209	X
5/17/2016	Wells Fargo	\$ 8	X
6/13/2016	Wells Fargo	\$ 204	X
6/16/2016	FedEx	\$ 16	X
6/23/2016	Fabian Garcia	\$ 63	X
6/28/2016	FedEx	\$ 16	X
6/28/2016	FedEx	\$ 16	X
6/30/2016	Wells Fargo	\$ 45	X
7/11/2016	Wells Fargo	\$ 250	X
7/29/2016	Superior Press Print	\$ 832	X
8/2/2016	Wells Fargo	\$ 187	X
8/3/2016	Wells Fargo	\$ 25	X
8/10/2016	Superior Press Print	\$ 22	X
8/11/2016	Wells Fargo	\$ 202	X
8/30/2016	Wells Fargo	\$ 156	X
9/12/2016	Wells Fargo	\$ 276	X
9/12/2016	Wells Fargo	\$ 25	X
9/16/2016	Wells Fargo	\$ 8	X
9/29/2016	Wells Fargo	\$ 558	X
9/30/2016	Wells Fargo	\$ 123	X
10/4/2016	FedEx	\$ 16	X
10/11/2016	Wells Fargo	\$ 328	X
10/28/2016	Wells Fargo	\$ 184	X
11/1/2016	Wells Fargo	\$ 50	X
11/3/2016	Wells Fargo	\$ 25	X
11/14/2016	Wells Fargo	\$ 295	X
11/14/2016	Superior Press Print	\$ 92	X
11/14/2016	Superior Press Print	\$ 53	X
12/1/2016	Wells Fargo	\$ 72	X
12/1/2016	Wells Fargo	\$ 212	X
12/5/2016	Wells Fargo	\$ 25	X
12/12/2016	Wells Fargo	\$ 276	X
Total Office Expense		\$ 5,798	



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail
	01/29	[REDACTED]	[REDACTED]
	01/29	[REDACTED]	[REDACTED]
		[REDACTED]	[REDACTED]

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	01/11	209.32	Client Analysis Svc Chrg 160108 Svc Chge 1215 000004613060615
		\$209.32	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1014	20,405.87	01/05	1017	9,526.00	01/13	1019	66.68	01/12
1015	5,505.05	01/04	1018	21,571.94	01/12	1020	4,273.50	01/19
1016	8,176.62	01/05						
	\$69,525.66							
	\$69,734.98							

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
12/31	[REDACTED]	01/12	[REDACTED]	01/22	[REDACTED]
01/04	[REDACTED]	01/13	[REDACTED]	01/25	[REDACTED]
01/05	[REDACTED]	01/14	[REDACTED]	01/26	[REDACTED]
01/06	[REDACTED]	01/15	[REDACTED]	01/27	[REDACTED]
01/07	[REDACTED]	01/19	[REDACTED]	01/28	[REDACTED]
01/08	[REDACTED]	01/20	[REDACTED]	01/29	[REDACTED]
01/11	[REDACTED]	01/21	[REDACTED]		
Average daily ledger balance					



IMPORTANT ACCOUNT INFORMATION

Effective January 1, 2016, Wells Fargo is updating the descriptors of its procedures for verifying transactions in the existing agreements governing Company's deposit account. In the event of a conflict between this update and the existing agreements, this update will control.

The provisions in the existing agreements pertaining to verification of transactions are deleted and replaced with the following:

"Verification of Transactions.



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail
	02/26	[REDACTED]	Global Payments Global Dep 201602 8788360031663 The Commons Water Supp
	02/26	[REDACTED]	Commons Water T ECHK082602 160225 593612 Commons Water T
	02/26	[REDACTED]	Commons Water W ECHK082600 160225 593611 Commons Water W
	02/26	[REDACTED]	Electronic Check Deposit
	02/26	[REDACTED]	Desktop Check Deposit
	02/26	[REDACTED]	Desktop Check Deposit
	02/29	[REDACTED]	Global Payments Global Dep 201602 8788360031663 The Commons Water Supp
	02/29	[REDACTED]	Electronic Lbx Settlement Severn Trent Services-
	02/29	[REDACTED]	Commons Water W ECHK084835 160226 593611 Commons Water W
	02/29	[REDACTED]	Electronic Check Deposit
			Total electronic deposits/bank credits
			Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	02/11	211.58	Client Analysis Svc Chrg 160210 Svc Chge 0116 000004613060615
		\$211.58	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1021	845.50	02/02	1023	5,305.05	02/10	1025	66.80	02/16
1022	444.14	02/04	1024	3,704.97	02/17			
			\$10,366.46	Total checks paid				
			\$10,578.04	Total debits				

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
01/31	[REDACTED]	02/09	[REDACTED]	02/19	[REDACTED]
02/01	[REDACTED]	02/10	[REDACTED]	02/22	[REDACTED]
02/02	[REDACTED]	02/11	[REDACTED]	02/23	[REDACTED]
02/03	[REDACTED]	02/12	[REDACTED]	02/24	[REDACTED]
02/04	[REDACTED]	02/16	[REDACTED]	02/25	[REDACTED]
02/05	[REDACTED]	02/17	[REDACTED]	02/26	[REDACTED]
02/08	[REDACTED]	02/18	[REDACTED]	02/29	[REDACTED]
Average daily ledger balance		[REDACTED]			



PROSPERITY BANK[®]

3229 1 AT 0.416
 THE COMMONS WATER SUPPLY INC
 1400 WOODLOCH FOREST DR., STE. 200
 THE WOODLANDS TX 77380

Date Due:
 Loan No:

02/13/2016



FEB 13 2016

801-531-1401

NOTICE SUMMARY

Officer:
 Loan No:
 Date Due:
 Amount Due:

Loan Balance:

Date Due: 02/03/16
 Days: 11

Payment Due: 200.00

200.00

Principal Due:	Approved By: <i>[Signature]</i> AP Processing	Date: 02/03/16	200.00
Interest Due:	Company #: <i>[Signature]</i>	CC #: 23	0.00
Escrow Due:	Job # <i>LO-FLATS</i>	Amount: 620.00	0.00
Charges/Fees Due:	Entered By: <i>ADJ</i>	Date: 02/02/16	10.00
Total Amount Due:	<i>from Prosperity Principal.</i>		210.00

If payment has been sent,
 disregard this notice.

If you have any questions, Please Contact our Customer Service Center at 800-531-1401

Prosperity Bank
 25661 I-45
 Spring / Woodlands, TX 77380

MEMBER FDIC



NYSE Symbol: PRO

Date	Description	Deposits/Credits	Withdrawals/Debits	R
03/03	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 030315 THE COMMONS WATER SUPP 8788360031663	\$116.59		
03/03	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 030315 THE COMMONS WATER SUPP 8788360031663	\$103.36		
03/03	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 030315 THE COMMONS WATER SUPP 8788360031663	\$77.40		
03/03	ACH deposit Commons Water Sp ECHK076334 030315 Commons Water Sp 593611	\$44.66		
03/03	Check 929		\$5.12	
03/04	ACH deposit ELECTRONIC LBX SETTLEMENT 030415 SEVERN TRENT SERVICES	\$623.17		
03/04	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 030415 THE COMMONS WATER SUPP 8788360031663	\$529.72		
03/04	ACH deposit Commons Water Sp ECHK078719 030415 Commons Water Sp 593611	\$124.13		
03/05	Customer Deposit	\$1,875.85		
03/05	Customer Deposit	\$1,562.75		
03/05	Customer Deposit	\$1,226.52		
03/05	Customer Deposit	\$1,012.39		
03/05	Customer Deposit	\$775.75		
03/05	ACH deposit ELECTRONIC LBX SETTLEMENT 030515 SEVERN TRENT SERVICES	\$332.32		
03/05	ACH deposit Commons Water Sp ECHK031661 030515 Commons Water Sp 593611	\$43.97		
03/05	Check 952		\$5,649.24	
03/06	Customer Deposit	\$7,135.00		
03/06	Customer Deposit	\$1,323.51		
03/06	Customer Deposit	\$1,321.64		
03/06	Customer Deposit	\$335.81		
03/06	Customer Deposit	\$204.27		
03/06	ACH deposit Commons Water Sp ECHK036673 030615 Commons Water Sp 593611	\$126.31		
03/06	Customer Deposit	\$47.29		
03/06	ACH deposit ELECTRONIC LBX SETTLEMENT 030615 SEVERN TRENT SERVICES	\$39.47		
03/07	Check 972		\$1,505.03	
03/07	Check 973		\$55.17	


Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail
03/29		[REDACTED]	Commons Water W ECHK051879 160328 593611 Commons Water W
03/29		[REDACTED]	Commons Water T ECHK049735 160326 593612 Commons Water T
03/29		[REDACTED]	Global Payments Global Dep 201603 8788360031663 The Commons Water Supp
03/29		[REDACTED]	Global Payments Global Dep 201603 8788360031663 The Commons Water Supp
03/29		[REDACTED]	Electronic Check Deposit
03/30		[REDACTED]	Global Payments Global Dep 201603 8788360031663 The Commons Water Supp
03/30		[REDACTED]	Electronic Lbx Settlement Severn Trent Services-
03/30		[REDACTED]	Electronic Check Deposit
03/31		[REDACTED]	Electronic Lbx Settlement Severn Trent Services-
03/31		[REDACTED]	Global Payments Global Dep 201603 8788360031663 The Commons Water Supp
03/31		[REDACTED]	Commons Water T ECHK055688 160330 593612 Commons Water T
03/31		[REDACTED]	Electronic Check Deposit
		[REDACTED]	Total electronic deposits/bank credits
		[REDACTED]	Total credits

Debits
Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	03/11	211.27	Client Analysis Svc Chrg 160310 Svc Chge 0216 000004613060615
		\$211.27	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1012	21.92	03/15	1030	4,640.00	03/04	1034	5,470.00	03/18
1026*	6,656.25	03/03	1031	4,493.31	03/14	1035	7,988.86	03/28
1027	5,715.05	03/02	1032	66.80	03/14	1036	13,741.96	03/28
1029*	200.00	03/01	1033	8,353.48	03/23	1037	4,025.03	03/29
	\$61,372.66			Total checks paid				

* Gap in check sequence.

\$61,583.93 **Total debits**

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
02/29	[REDACTED]	03/08	[REDACTED]	03/16	[REDACTED]
03/01	[REDACTED]	03/09	[REDACTED]	03/17	[REDACTED]
03/02	[REDACTED]	03/10	[REDACTED]	03/18	[REDACTED]
03/03	[REDACTED]	03/11	[REDACTED]	03/21	[REDACTED]
03/04	[REDACTED]	03/14	[REDACTED]	03/22	[REDACTED]
03/07	[REDACTED]	03/15	[REDACTED]	03/23	[REDACTED]

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
03/20	Customer Deposit	\$41.33		\$143,370.72
03/20 ¹³	Customer Deposit	\$38.70		\$143,409.42
03/20	Check 964		\$20.86	\$143,388.56
03/23	ACH deposit ELECTRONIC LBX SETTLEMENT 032315 SEVERN TRENT SERVICES-	\$646.19		\$144,034.75
03/23	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 032315 THE COMMONS WATER SUPP 8783360031663	\$350.72		\$144,385.47
03/23	ACH deposit Commons Water Sp ECHK020064 032315 Commons Water Sp 593611	\$128.13		\$144,513.60
03/23	ACH deposit Commons Water Sp ECHK020066 032315 Commons Water Sp 593612	\$107.78		\$144,621.38
03/24	ACH deposit ELECTRONIC LBX SETTLEMENT 032415 SEVERN TRENT SERVICES-	\$824.61		\$145,445.99
03/24	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 032415 THE COMMONS WATER SUPP 8783360031663	\$768.72		\$146,214.71
03/24	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 032415 THE COMMONS WATER SUPP 8783360031663	\$224.00		\$146,438.71
03/24	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 032415 THE COMMONS WATER SUPP 8783360031663	\$128.73		\$146,567.44
03/24	ACH deposit Commons Water Sp ECHK022123 032415 Commons Water Sp 593611	\$114.75		\$146,682.19
03/24	ACH deposit Commons Water Sp ECHK023401 032415 Commons Water Sp 593611	\$94.20		\$146,776.39
03/24	ACH deposit Commons Water Sp ECHK022130 032415 Commons Water Sp 593612	\$24.92		\$146,801.31
03/24	Check 965		\$70.47	\$146,790.64
03/25	ACH deposit ELECTRONIC LBX SETTLEMENT 032515 SEVERN TRENT SERVICES-	\$332.72		\$147,673.36
03/25	ACH deposit GLOBAL PAYMENTS GLOBAL DEP 032515 THE COMMONS WATER SUPP 8783360031663	\$132.75		\$147,806.11

PAGE 5 OF 10

Account number: [REDACTED] ■ April 1, 2016 - April 30, 2016 ■ Page 4 of 4

**WELLS
FARGO****Electronic deposits/bank credits (continued)**

Effective date	Posted date	Amount	Transaction detail
	04/29	[REDACTED]	Global Payments Global Dep 201604 8788360031663 The Commons Water Supp
	04/29	[REDACTED]	Electronic Check Deposit
			Total electronic deposits/bank credits
			Total credits

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	04/11	213.46	Client Analysis Srvc Chrg 160408 Svc Chge 0316 000004613060615
	04/20	7,361.52	Tceq Epayment Tceq Paymt 582Ea000219480 The Commons Water Supp
	04/29	48.29	T-Tech Retn593610 160428 000014 Commons Water P 14
		\$7,623.27	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1038	5,505.05	04/04	1040	6,754.00	04/07	1042	14,803.45	04/20
1039	5,665.60	04/06	1041	66.80	04/18	1044*	5,346.00	04/15
	\$38,140.90							

Total checks paid

* Gap in check sequence.

\$45,764.17 **Total debits****Daily ledger balance summary**

Date	Balance	Date	Balance	Date	Balance
03/31	[REDACTED]	04/12	[REDACTED]	04/21	[REDACTED]
04/01	[REDACTED]	04/13	[REDACTED]	04/22	[REDACTED]
04/04	[REDACTED]	04/14	[REDACTED]	04/25	[REDACTED]
04/05	[REDACTED]	04/15	[REDACTED]	04/26	[REDACTED]
04/06	[REDACTED]	04/16	[REDACTED]	04/27	[REDACTED]
04/07	[REDACTED]	04/19	[REDACTED]	04/28	[REDACTED]
04/08	[REDACTED]	04/20	[REDACTED]	04/29	[REDACTED]
04/11	[REDACTED]				

Average daily ledger balance [REDACTED]



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail
	05/31	[REDACTED]	[REDACTED]
	05/31	[REDACTED]	[REDACTED]
	05/31	[REDACTED]	[REDACTED]

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	05/11	209.24	Client Analysis Srvc Chrg 160510 Svc Chge 0416 000004613060615
	05/17	7.50	T-Tech Bill 052393 160515 1511593610 T-Tech 593610
		\$216.74	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1043	73.72	05/12	1050	67.42	05/18	1053	15,053.32	05/17
1048*	5,505.05	05/03	1051	46.43	05/18	1054	2,174.53	05/25
1049	4,187.11	05/11	1052	4,691.17	05/16	1055	5,505.05	05/31
	\$37,303.80							

* Gap in check sequence.

\$37,520.54 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
04/30	[REDACTED]	05/11	[REDACTED]	05/20	[REDACTED]
05/02	[REDACTED]	05/12	[REDACTED]	05/23	[REDACTED]
05/03	[REDACTED]	05/13	[REDACTED]	05/24	[REDACTED]
05/04	[REDACTED]	05/16	[REDACTED]	05/25	[REDACTED]
05/05	[REDACTED]	05/17	[REDACTED]	05/26	[REDACTED]
05/06	[REDACTED]	05/18	[REDACTED]	05/27	[REDACTED]
05/09	[REDACTED]	05/19	[REDACTED]	05/31	[REDACTED]
05/10	[REDACTED]				
Average daily ledger balance		[REDACTED]			

**Electronic deposits/bank credits (continued)**

Effective date	Posted date	Amount	Transaction detail
			Electronic Lbx Settlement Severn Trent Services-
	06/28	[REDACTED]	Global Payments Global Dep 201606 8788360031663 The Commons Water Supp
	06/28	[REDACTED]	Commons Water W ECHK036102 160626 593611 Commons Water W
	06/28	[REDACTED]	Commons Water W ECHK034944 160625 593611 Commons Water W
	06/28	[REDACTED]	Global Payments Global Dep 201606 8788360031663 The Commons Water Supp
	06/28	[REDACTED]	Commons Water T ECHK036104 160626 593612 Commons Water T
	06/28	[REDACTED]	Electronic Check Deposit
	06/29	[REDACTED]	Global Payments Global Dep 201606 8788360031663 The Commons Water Supp
	06/29	[REDACTED]	Electronic Lbx Settlement Severn Trent Services-
	06/29	[REDACTED]	Commons Water W ECHK039463 160628 593611 Commons Water W
	06/29	[REDACTED]	Commons Water T ECHK039465 160628 593612 Commons Water T
	06/29	[REDACTED]	Electronic Check Deposit
	06/30	[REDACTED]	Global Payments Global Dep 201606 8788360031663 The Commons Water Supp
	06/30	[REDACTED]	Electronic Lbx Settlement Severn Trent Services-
	06/30	[REDACTED]	Commons Water T ECHK041178 160629 593612 Commons Water T
	06/30	[REDACTED]	Commons Water W ECHK041176 160629 593611 Commons Water W
	06/30	[REDACTED]	Electronic Check Deposit
			Total electronic deposits/bank credits
			Total credits

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	06/13	204.03	Client Analysis Svc Chrg 160610 Svc Chge 0516 000004613060615
	06/30	44.66	Deposited Item Retn Unpaid - Paper 160630
		\$248.69	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1057	7,356.50	06/02	1060	37.57	06/23	1063	20.66	06/13
1058	50.00	06/16	1061	67.42	06/15	1064	2,815.68	06/15
1059	2,500.00	06/10	1062	4,545.50	06/13	1065	13,008.77	06/09
	\$30,402.10			Total checks paid				
	\$30,650.79			Total debits				

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
05/31	[REDACTED]	06/02	[REDACTED]	3/06	[REDACTED]
06/01	[REDACTED]	06/03	[REDACTED]	06/07	[REDACTED]



Invoice Number

5-451-29567

Invoice Date

Jun 16, 2016

Account Number

Page

3 of 4

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Jun 07, 2016

Cust. Ref.: SVR

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 1.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 77301 zip code
- Package Delivered to Recipient Address - Release Authorized

Automation INET

Sender

Recipient

Tracking ID 77646647590

Will De La Rosa

Accounts Receivables

Service Type FedEx Priority Overnight

The Signorelli Company

Houston Lock & Mailboxes

Package Type FedEx Envelope

1400 Woodloch Forest Drive

3407 Mercer Street

Zone 02

SPRING TX 77380 US

HOUSTON TX 77027 US

Packages 1

Rated Weight N/A

Transportation Charge

21.77

Delivered Jun 08, 2016 09:48

Fuel Surcharge

0.15

Svc Area A1

Automation Bonus Discount

-1.09

Signed by see above

Discount

-5.22

FedEx Use 000000000/0000186/02

Total Charge

USD

\$15.61

Ship Date: Jun 08, 2016

Cust. Ref.: VRTC1

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 1.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 77301 zip code

Automation INET

Sender

Recipient

Tracking ID 776477739601

Brady Wilkins

Jeffrey Nielson

Service Type FedEx Priority Overnight

The Signorelli Company

Greer Herz & Adams, LLP

Package Type FedEx Pak

1400 Woodloch Forest Drive

2525 S SHORE BLVD

Zone 02

SPRING TX 77380 US

LEAGUE CITY TX 77573 US

Packages 1

Rated Weight 2.0 lbs, 0.9 kgs

Transportation Charge

26.43

Delivered Jun 09, 2016 10:26

Automation Bonus Discount

-1.32

Svc Area A1

Discount

-5.02

Signed by S.PARRISH

Fuel Surcharge

0.20

FedEx Use 000000000/0001486/_

Total Charge

USD

\$20.29

Ship Date: Jun 09, 2016

Cust. Ref.: CWS

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 1.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 77301 zip code

Automation INET

Sender

Recipient

Tracking ID 776487381330

Will De La Rosa

Emily Rogers

Service Type FedEx Priority Overnight

The Signorelli Company

Bickerstaff Heath Delgado Acos

Package Type FedEx Envelope

1400 Woodloch Forest Drive

3711 S. MoPac Expressway

Zone 02

SPRING TX 77380 US

AUSTIN TX 78746 US

Packages 1

Rated Weight N/A

Transportation Charge

21.77

Delivered Jun 10, 2016 09:01

Fuel Surcharge

0.15

Svc Area A1

Discount

-5.22

Signed by L.PADRON

Automation Bonus Discount

-1.09

FedEx Use 000000000/0000186/_

Total Charge

USD

\$15.61

Ship Date: Jun 10, 2016

Cust. Ref.: VRTC1

Ref.#2:

Payor: Shipper

Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 1.00% to this shipment.
- Distance Based Pricing, Zone 2
- Package sent from: 77301 zip code

Automation INET

Sender

Recipient

Tracking ID 77649331749-1

Will De La Rosa

Barbara Moore

Service Type FedEx Priority Overnight

The Signorelli Company

CBRE, Inc.

Package Type FedEx Envelope

1400 Woodloch Forest Drive

2700 Post Oak Blvd, Ste. 250

Zone 02

SPRING TX 77380 US

HOUSTON TX 77056 US

Packages 1

Continued on next page

COI:R0998 6656 5003 200

07 150701 PAGE 10002 OF 00002

370104

18

62 79

#479 06/28 5612.79

#179 06/02 55,505.05

#981 06/01 550,000.00

#983 06/24 5130.64

#171 06/05 5612.04

#181 06/05 54,500.81

#182 06/02 545,600.00

#184 06/24 550,000.00



Invoice Number	Invoice Date	Account Number
5-495-48053	Jul 28, 2016	[REDACTED]

Page
1 of 4

FedEx Tax ID: 71-0427007

Billing Address:

SIGNORELLI COMPANY
ACCOUNTS PAYABLE
1400 WOODLOCH FRST DR STE 200
THE WOODLANDS TX 77380-1179

Shipping Address:

SIGNORELLI COMPANY
1400 WOODLOCH FOREST DR
SPRING TX 77380-1100

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147

M-F 7 AM to 8 PM CST

Sa 7 AM to 6 PM CST

Fax: (800) 548-3020

Internet: www.fedex.com

Invoice Summary Jul 28, 2016

FedEx Express Services

Transportation Charges	157.43
Base Discount	-37.77
Bonus Discounts	-7.88
Special Handling Charges	2.24
Total Charges	USD \$114.02
TOTAL THIS INVOICE	USD \$114.02

RECEIVED
AUG 2 2016

BY: _____

You saved \$45.65 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL:

<https://www.fedex.com/EarnedDiscounts/>

Other discounts may apply.

VRTC 1 \$82.48

CWS \$15.77

CWS \$15.77

Total 114.02

Approved By: [Signature] Date: 08.02.16
Company #: TSC SS #: 1501
Job #: interco - SGT Amount: 114.02
Entered By: _____ Date: _____

Detailed descriptions of surcharges can be located at fedex.com

To ensure proper credit, please return this portion with your payment to FedEx.
Please do not staple or fold. Please make check payable to FedEx.

☐ For change of address, check here and complete form on reverse side.

Invoice Number	Account Number	Amount Due
5-495-48053	[REDACTED]	USD \$114.02

Remittance Advice

Your payment is due by Aug 12, 2016

248619635495480534700001140254

0001752 01 AUG 03 11:00 30 1306 27 800 1179 50 4215490175341



SIGNORELLI COMPANY
ACCOUNTS PAYABLE
1400 WOODLOCH FRST DR STE 200
THE WOODLANDS TX 77380-1179



FedEx
P.O. Box 860491
DALLAS TX 75266-0481



000175200175341

1 175200175341 175200175341 1

Account number: [REDACTED] July 1, 2016 - July 31, 2016 Page 4 of 4

**Electronic deposits/bank credits (continued)**

Effective date	Posted date	Amount	Transaction detail
	07/29	[REDACTED]	Commons Water T ECHK094198 160728 593612 Commons Water T
	07/29	[REDACTED]	Electronic Check Deposit
			Total electronic deposits/bank credits
			Total credits

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	07/11	250.26	Client Analysis Svc Chrg 160708 Svc Chge 0616 000004613060615
	07/29	832.48	Superior Press Print Chrg Jul 29 J3388138DD000000 *1*The Ts240 Is The 5th Gene
		\$1,082.74	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1066	5,505.05	07/05	1077	4,028.41	07/13	1082	1.07	07/28
1069	16,394.06	07/07	1079	11,869.84	07/12	1086	875.00	07/28
1075	280.00	07/11	1080	5,046.08	07/18	1089	4,765.00	07/29
1076	67.42	07/12	1081	18,922.64	07/26			
	\$67,754.57							

* Gap in check sequence.

\$68,837.31 Total debits**Daily ledger balance summary**

Date	Balance	Date	Balance	Date	Balance
06/30	[REDACTED]	07/12	[REDACTED]	07/21	[REDACTED]
07/01	[REDACTED]	07/13	[REDACTED]	07/22	[REDACTED]
07/05	[REDACTED]	07/14	[REDACTED]	07/25	[REDACTED]
07/06	[REDACTED]	07/15	[REDACTED]	07/26	[REDACTED]
07/07	[REDACTED]	07/18	[REDACTED]	07/27	[REDACTED]
07/08	[REDACTED]	07/19	[REDACTED]	07/28	[REDACTED]
07/11	[REDACTED]	07/20	[REDACTED]	07/29	[REDACTED]
Average daily ledger balance		[REDACTED]			



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail
	08/04	[REDACTED]	Global Payments Global Dep 201608 8788360031663 The Commons Water Supp
	08/04	[REDACTED]	Electronic Lbx Settlement Severn Trent Services-
	08/10	[REDACTED]	Global Payments Global Dep 201608 8788360031663 The Commons Water Supp
	08/16	[REDACTED]	Over The Counter Deposit
	08/17	[REDACTED]	Basecommerce-Fp Achtrans 160817 2173784 The Commons Water Supp
	08/17	[REDACTED]	Base Commerce CR CD Dep 160816 579000000006902 Gulf Utility Service
	08/18	[REDACTED]	Base Commerce CR CD Dep 160817 579000000006902 Gulf Utility Service
	08/18	[REDACTED]	Basecommerce-Fp Achtrans 160818 2175781 The Commons Water Supp
	08/19	[REDACTED]	Base Commerce CR CD Dep 160818 579000000006902 Gulf Utility Service
	08/19	[REDACTED]	Basecommerce-Fp Achtrans 160819 2177998 The Commons Water Supp
	08/19	[REDACTED]	Over The Counter Deposit
	08/22	[REDACTED]	Basecommerce-Fp Achtrans 160822 2203134 The Commons Water Supp
	08/22	[REDACTED]	Base Commerce CR CD Dep 160819 579000000006902 Gulf Utility Service
	08/23	[REDACTED]	Basecommerce-Fp Achtrans 160823 2207084 The Commons Water Supp
	08/23	[REDACTED]	Base Commerce CR CD Dep 160822 579000000006902 Gulf Utility Service
	08/23	[REDACTED]	Base Commerce CR CD Dep 160822 579000000006902 Gulf Utility Service
	08/23	[REDACTED]	Base Commerce CR CD Dep 160822 579000000006902 Gulf Utility Service
	08/23	[REDACTED]	Over The Counter Deposit
	08/24	[REDACTED]	Basecommerce-Fp Achtrans 160824 2209021 The Commons Water Supp
	08/24	[REDACTED]	Base Commerce CR CD Dep 160823 579000000006902 Gulf Utility Service
	08/25	[REDACTED]	Base Commerce CR CD Dep 160824 579000000006902 Gulf Utility Service
	08/25	[REDACTED]	Basecommerce-Fp Achtrans 160825 2210781 The Commons Water Supp
	08/26	[REDACTED]	City of Houston Vendor Pay 160826 0000129961 1 The Commons Water
	08/26	[REDACTED]	Basecommerce-Fp Achtrans 160826 2213208 The Commons Water Supp
	08/26	[REDACTED]	Base Commerce CR CD Dep 160825 579000000006902 Gulf Utility Service
	08/29	[REDACTED]	Basecommerce-Fp Achtrans 160829 2235329 The Commons Water Supp
	08/29	[REDACTED]	Base Commerce CR CD Dep 160826 579000000006902 Gulf Utility Service
	08/30	[REDACTED]	Basecommerce-Fp Achtrans 160830 2238960 The Commons Water Supp
	08/30	[REDACTED]	Base Commerce CR CD Dep 160829 579000000006902 Gulf Utility Service
	08/30	[REDACTED]	Base Commerce CR CD Dep 160829 579000000006902 Gulf Utility Service
	08/30	[REDACTED]	Base Commerce CR CD Dep 160829 579000000006902 Gulf Utility Service
	08/30	[REDACTED]	Over The Counter Deposit
	08/31	[REDACTED]	Base Commerce CR CD Dep 160830 579000000006902 Gulf Utility Service
	08/31	[REDACTED]	Basecommerce-Fp Achtrans 160831 2241472 The Commons Water Supp
			Total electronic deposits/bank credits
			Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	08/02	186.66	T-Tech Retn593612 160801 433 Commons Water T 433
	08/03	24.95	Paydix Achtrans 160803 2095798 The Commons Water Supp



Electronic debits/bank debits (continued)

Effective date	Posted date	Amount	Transaction detail
	08/10	21.73	Superior Press Print Chrg Aug 10 J3389101DD00000 * *1*UPS Charge to Intercept S
	08/11	202.18	Client Analysis Srvc Chrg 160810 Svc Chge 0716 000004613060615
	08/17	29.34	Deposited Item Retn Unpaid - Paper 160817
	08/30	156.09	Basecommerce-Fp Achtrans 160830 2237125 The Commons Water Supp
		\$620.95	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1083	24.73	08/12	1088	4,295.28	08/08	1092	6,425.55	08/12
1085*	11.36	08/26	1090*	68.00	08/09	1093	4,276.56	08/31
1087*	5,505.05	08/01	1091	3,286.70	08/17			
	\$23,893.23			Total checks paid				

* Gap in check sequence.

\$24,514.18 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
07/31	[REDACTED]	08/11	[REDACTED]	08/23	[REDACTED]
08/01	[REDACTED]	08/12	[REDACTED]	08/24	[REDACTED]
08/02	[REDACTED]	08/15	[REDACTED]	08/25	[REDACTED]
08/03	[REDACTED]	08/16	[REDACTED]	08/26	[REDACTED]
08/04	[REDACTED]	08/17	[REDACTED]	08/29	[REDACTED]
08/08	[REDACTED]	08/18	[REDACTED]	08/30	[REDACTED]
08/09	[REDACTED]	08/19	[REDACTED]	08/31	[REDACTED]
08/10	[REDACTED]	08/22	[REDACTED]		
Average daily ledger balance		[REDACTED]			

Debits**Electronic debits/bank debits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	09/12	276.38	Client Analysis Svc Chrg 160909 Svc Chge 0816 000004613060615
	09/12	24.95	Payclix Achtrans 160912 2289487 The Commons Water Supp
	09/16	7.50	T-Tech Bill002181 160915 1504593612 T-Tech 593612
	09/29	558.36	Deposited Item Retn Unpaid - Paper 160929
	09/30	123.20	Basecommerce-Fp Achtrans 160930 2397285 The Commons Water Supp
		\$990.39	Total electronic debits/bank debits



Invoice Number	Invoice Date	Account Number	Page
5-561-23645	Sep 29, 2016	[REDACTED]	1 of 6

FedEx Tax ID: 71-0427007

Billing Address:

SIGNORELLI COMPANY
ACCOUNTS PAYABLE
1400 WOODLOCH FRST DR STE 200
THE WOODLANDS TX 77380-1179

Shipping Address:

SIGNORELLI COMPANY
1400 WOODLOCH FOREST DR
SPRING TX 77380-1100

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147

M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST

Fax: (800) 548-3020

Internet: www.fedex.com

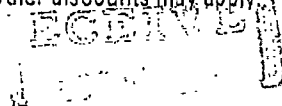
Invoice Summary Sep 29, 2016**FedEx Express Services**

Transportation Charges	236.90		
Base Discount	-53.12	FAH	\$125.94
Bonus Discounts	-11.83		
Special Handling Charges	22.74		
Return Surcharges	4.50		
Total Charges	USD \$199.19	CWS	\$15.77
TOTAL THIS INVOICE	USD \$199.19	SVR	\$12.17
		VRT 2	45.31
		Total	199.19

You saved \$64.95 in discounts this period!

Shipments included in this invoice received an earned discount. If you would like to know how it was calculated, please go to the following URL:
<https://www.fedex.com/EarnedDiscounts/>

Other discounts may apply.



BY: _____

A/P Processing

Approved By: [Signature] Date: 10.04.16
Company #: 1010 CC #: 10705
Job #: interco - Scott Amount: 199.19
Entered By: _____ Date: _____

Detailed descriptions of surcharges can be located at fedex.com

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☐ For change of address, check here and complete form on reverse side

Invoice Number	Account Number	Amount Due
5-561-23645	[REDACTED]	USD \$199.19

Remittance Advice

Your payment is due by Oct 14, 2016

248619635561236455100001991904

0001368 01A(0.396) *AU(0) 701272 77380-117930 406-P0136941



SIGNORELLI COMPANY
ACCOUNTS PAYABLE
1400 WOODLOCH FRST DR STE 200
THE WOODLANDS TX 77380-1179



FedEx
P.O. Box 660481
DALLAS TX 75266-0481



602072C041418

127206-00-0001100130114001304

Debits**Electronic debits/bank debits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	10/04	24.95	Payclix Achtrans 161004 2425551 The Commons Water Supp
	10/05	1,100.00	Deposited Item Retn Unpaid - Paper 161005
	10/06	14.15	Deposit \$9,828.01 on 09/27/16 Miscellaneous Error - Ref #A-6100304902AZ
	10/07	1,600.00	Deposit \$18,858.24 on 09/27/16 Miscellaneous Error - Ref #A-6100304903AZ
	10/11	327.71	Client Analysis Srvc Chrg 161007 Svc Chge 0916 000004613080815
	10/28	184.29	Basecommerce-Fp Achtrans 161028 2552812 The Commons Water Supp
		\$3,251.10	Total electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	11/01	60.00	Deposit \$6,195.95 on 10/21/16 Miscellaneous Error - Ref #A-8102604688AZ
	11/03	24.95	Paydix Achtrans 161103 2586276 The Commons Water Supp
	11/14	91.58	Superior Press Print Chrg Nov 14 J3457510DE00000 *Other Deposit Slip Formats*1*D55

Sheet Seq = 0033945
Sheet 00002 of 00003

Account number: 4613060615 ■ November 1, 2016 - November 30, 2016 ■ Page 3 of 3

WELLS
FARGO

Electronic debits/bank debits (continued)

Effective date	Posted date	Amount	Transaction detail
	11/14	52.78	Superior Press Print Chrg Nov 14 J3457509SI00000 *Pre-Inked Endorsement Stamps*2*Pre-Inked Endorse
	11/14	295.14	Client Analysis Svc Chrg 161110 Svc Chrg 1016 000004613060615
		\$514.45	Total electronic debits/bank debits



Custom
11/15/2016 10:11 AM ET
CUSTOMER ID: SIGNORELLI
OPERATOR: [REDACTED]
Commercial Electronic Office

SIGNORELLI COMPANY

Previous Day Composite Report
From 11/11/2016 Through 11/14/2016
Treasury Information Reporting

As of 11/14/2016

Current
Bank
Account
Balances

WELLS FARGO BANK, N.A.
THE COMMONS WATER SUPPLY, INC.

Closing Ledger Balance
Closing Collected Balance
Opening Available Balance
One Day Float
Two+ Day Float
MTD Average Closing Ledger Balance
MTD Average Closing Collected Balance

Total Credits
Total Debits
Total Number Credits
Total Number Debits

Summaries

Type of Credit	Number of Items	
Total ACH Credits		
Credit Totals		
Type of Debit	Number of Items	Amount
Total Miscellaneous Debits	3	439.50
Debit Totals	3	439.50

Credit Transactions

11/14/2016	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091003858773133 BASE COMMERCE CR CD DEP 161109 579000000006902 GULF UTILITY SERVICE	Credit Amount:	
11/14/2016	169 / MISCELLANEOUS ACH CREDIT Cust Ref: 00000000000 Unique ID: 00000091003858773134 BASECOMMERCE-FP ACHTRANS 161114 2637089 The Commons Water Supp	Credit Amount:	
	MISCELLANEOUS ACH CREDIT Total	Credit Amount	
	Credit Total	Credit Amount	

Debit Transactions

11/14/2016	698 / MISCELLANEOUS FEE DEBIT Cust Ref: 00000000000 Unique ID: 00000091003954380032 CLIENT ANALYSIS SRVC CHRG 161110 SVC CHGE 1016 000004613080615	Debit Amount:	295.14
11/14/2016	698 / MISCELLANEOUS FEE DEBIT Cust Ref: 00000000000 Unique ID: 00000091003858773131 SUPERIOR PRESS PRINT CHRG Nov 14 J3457510DE00000 *Other Deposit Slip Formats* I*DS5	Debit Amount:	91.58
11/14/2016	698 / MISCELLANEOUS FEE DEBIT Cust Ref: 00000000000 Unique ID: 00000091003858773132 SUPERIOR PRESS PRINT CHRG Nov 14 J3457509ST00000 *Pre-Inked Endorsement Stamps*2*Pre-Inked Endorse	Debit Amount:	52.78
	MISCELLANEOUS FEE DEBIT Total	Debit Amount	439.50
	Debit Total	Debit Amount	439.50
	Account Net Amount		881.02

#14130

Debits**Electronic debits/bank debits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	12/01	71.50	Deposited Item Retn Unpaid - Paper 161201
	12/01	212.49	Basecommerce-Fp Achtrans 161201 2744970 The Commons Water Supp

Sheet Seq = 0039323
Sheet 00002 of 00003

Account number: 4613060615 ■ December 1, 2016 - December 31, 2016 ■ Page 3 of 3

**Electronic debits/bank debits (continued)**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	12/05	24.95	Payclix Achtrans 161205 2754807 The Commons Water Supp
	12/12	275.88	Client Analysis Svc Chrg 161209 Svc Chge 1116 000004613060615
		\$584.82	Total electronic debits/bank debits

Exhibit L

AAA Water Well and Septic Services, LLC
 7622 Langley Rd.
 Spring, Tx 77389
 (281) 703-2004

INVOICE

DATE: September 18, 2017

Client: Gulf Utility Service, Inc
 12337 Jones Rd.
 Houston, Tx 77070
 Attn: Chris Townsend
 Ph.: 281 355-1312

JOB LOCATION: 503 Remington Dr. Huffman, TX

PURCHASE ORDER#: 19957

TERMS: Net 30

<u>DATE</u>	<u>QUANTITY</u>	<u>ITEM</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>
LABOR				
9/9/2017 3 HRS		ELECTRICIAN, diagnostics and installation	\$140.00	\$420.00
MATERIAL				
	1	Siemens ESP 200 25-100 amp overload size 3 starter	\$378.00	\$378.00
	1	Submonitor pump motor monitor .3 - 359 amp, 190 - 600v 3ph	\$1,089.00	<u>\$1,089.00</u>
TOTAL DUE				\$1,887.00

AAA Water Well and Septic Services, LLC
 7622 Langley Rd.
 Spring, Tx 77389
 (281) 703-2004

INVOICE

DATE: September 18, 2017

Client: Gulf Utility Service, Inc
 12337 Jones Rd.
 Houston, Tx 77070
 Attn: Chris Townsend
 Ph.: 281 355-1312

JOB LOCATION: 503 Remington Dr, Huffman, TX

PURCHASE ORDER#: 20129

Terms: Net 30

<u>DATE</u>	<u>QUANTITY</u>	<u>ITEM</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>
LABOR				
9/11/17		mobilization	\$175.00	\$175.00
9/12/17		mobilization	\$175.00	\$175.00
9/12/17		labor and equipment to pull 5" 420' @ \$20.00	\$8,400.00	\$8,400.00
9/13/17		labor and equipment to install 5" 420' @ \$20.00	\$8,400.00	\$8,400.00
9/13/17		labor and equipment to pull 5" 420' @ \$20.00	\$8,400.00	\$8,400.00
9/14/17		labor and equipment to install 5" 420' @ \$20.00	\$8,400.00	\$8,400.00
MATERIAL				
	1	Wilco 6-R 50 hp, 3ph 460v .304 SS 6" Sub motor	\$7,200.00	\$7,200.00
	1	Wilco TW 18,400-6, 8" SS Pump-end 6 stage, 5" discharge	\$5,300.00	\$5,300.00
	440'	4-3w/grd jacked submersible pump cable	\$6.78	\$2,983.00
	440'	1/4" poly airline	\$3.00	\$132.00
	1	5" x 12" galv nipple	\$176.00	\$176.00
	1	5" galv. coupling	\$136.00	\$136.00
	2	#4 cable splice kit	\$28.00	\$56.00
TOTAL DUE				\$46,950.00

Exhibit P

Customer Billed Gallons**2016**

Month	Billed
January	4,948,000
February	6,796,000
March	7,042,000
April	7,417,000
May	6,909,000
June	8,083,000
July	15,322,000
August	11,506,000
September	7,425,000
October	10,174,000
November	9,351,000
December	5,503,000
Total	100,476,000

UTILITY NAME: The Commons Water Supply, Inc.
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-2 RATE BASE SUMMARY
 FOR THE TEST YEAR ENDED: December 31, 2016

Line No.	Description	Amount	Reference
1	Additions:		(From)
2.	Utility plant (Original Cost)	2,236,267	Schedule III-3, Line 50, Col D
3.	Construction work in progress	48,837	Schedule III-4, Line 5
4.	Materials and supplies	0	Schedule III-4, Line 8
5.	Working cash (capital)	39,392	Schedule III-5, Line 2
6.	Prepayments	0	Schedule III-4, line 8
7.	Other Additions	0	Add schedule
8.	TOTAL ADDITIONS (Add Lines 2 through 6)	2,324,496	
	Deductions:		
9.	Reserve for depreciation (Accumulated)	757,548	Schedule III-3, Col F, Line 50
10.	Advances for construction	0	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	0	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	0	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	0	Schedule III-9(b), Line 3
14.	Other Deductions	0	Add schedule
15.	TOTAL DEDUCTIONS (Add lines 9 through 14)	757,548	
16.	RATE BASE (Line 8, less Line 15)	1,566,948	

UTILITY NAME: <u>The Commons Water Supply, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-1 REQUESTED RETURN FOR THE TEST YEAR ENDED: December 31, 2016
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RETURN ON RATE BASE: WATER

Line No.		
1	Test year end rate base (from III-2, Line 16)	1,566,948
2	Requested ROR (Col G, Line 7 below)	10.32%
3	Return on rate base (Line 1 x Line 2)	161,709

Rate of Return:

A	B	C	D	E	F	G
Line No.	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			G=(E x F)
4.	Equity (Rate base less Line 5, Column D)	1,401,531	0.8944	11.0000%	Col E = Requested return on equity	9.8400%
5.	Long Term Debt and Advances from associated companies from Schedule III-6	165,417	0.1056	4.5000%	Col E = From Sch. III-6, Column H, Line 9	0.48%
6.	Total capitalization (Rate Base Sch III-2, Line 16)	1,566,948				
7.	Return on rate base Col G, Line 6 rounded to nearest 0.01%)				Line 4 x Line 5	10.32%

To Line 2 above

* ROE = Return on Equity

UTILITY NAME: <u>The Commons Water Supply, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE FOR THE TEST YEAR ENDED: <u>December 31, 2016</u>

A	B	C	D
Line		Amount	Reference
1	Requested Return	161,709	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	7,489	Sch. III-1, Col. G, Line 5 x Sch. III-2, Line 16)
3	Requested taxable return	154,220	Line 1 minus Line 2
4	Income taxes at proposed rates	43,396	Line 17 below
5	Effective tax rate	28%	Line 4 divided by Line 3
6	Total gross up factor	1.39	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	60,320	Line 4 times line 6

To Sch I-1, Line 27

FEDERAL INCOME TAX CALCULATION:

Line No.	Tax Rate	Taxable Income	Tax Rate	Tax
		(Portion of Taxable Income in Level)		(C x D)
12	1st 50,000 of taxable income	50,000	15%	7,500
13	Next 25,000 of taxable income	25,000	25%	6,250
14	Next 25,000 of taxable income	25,000	34%	8,500
15	Next 235,000 of taxable income	235,000	39%	21,146
16	Over 335,000 of taxable income		34%	
17	Total before gross up		To Line 4	43,396

Attachment C - Water Rate Design

The Commons Water Supply, Inc.

Item	Cost	%	Fixed	%	Variable
Management Salaries	\$90,000	90	\$81,000	10	\$9,000
Contract Work	\$33,599	90	\$30,239	10	\$3,360
Office Salaries	\$60,000	90	\$54,000	10	\$6,000
Power Expense	\$43,016	0	\$0	100	\$43,016
Materials	\$73,503	0	\$0	100	\$73,503
Transportation	\$0	50	\$0	50	\$0
Other Plant Maintenance	\$5,234	50	\$2,617	50	\$2,617
Other Volume related expenses	\$120,880	0	\$0	100	\$120,880
Office services & rental	\$0	100	\$0	0	\$0
Office Supplies	\$5,798	50	\$2,899	50	\$2,899
Professional Services	\$13,357	100	\$13,357	0	\$0
Insurance	\$1,547	100	\$1,547	0	\$0
Rate Case Expense	\$8,000	100	\$8,000	0	\$0
Miscellaneous	\$0	50	\$0	50	\$0
Regulatory Expense	\$17,774	50	\$8,887	50	\$8,887
Sub-total (Less F.I.T. & Return)	\$472,708		\$202,546		\$270,162
% of Total (Fixed + Variable)			42.85%		57.15%
Depreciation	\$53,216	100	\$53,216	0	\$0
Taxes Other than Income	\$1,276	100	\$1,276	0	\$0
Income Taxes Expense	\$60,320	100	\$60,320	0	\$0
Return	\$161,709	100	\$161,709	0	\$0
Less other Revenues	\$124,793	100	\$124,793	0	\$0
TOTAL	\$624,436		\$354,275		\$270,162

Test Year Customer Equivalents = 937
 Gallons Included in Minimum Bill = 0
 Total Test Year Gallons Billed = 100,476,000

Gallage Charge:
 Variable Costs / (Total Test Year Gallons Billed / 1,000 gallons) = \$2.69 per 1,000 gal

Minimum Bill:
 Fixed Costs / 12 months / Test Year Customer Equivalents = \$31.51 per month

Using Gallonage charge of	\$ 1.90 per 1,000 gallons
Yields a Minimum Bill of	\$ 38.56 per month

Minimum Bill = [Total Costs - (Gallonage charge * Gallons Billed / 1000)] / 12 months / Customer Equivalents

	Minimum Bill	Gallonage Rates:
5/8" x 3/4" (standard)	\$ 38.56	\$ 1.90 per 1000 gallons from 0 to 10,000 gallons
1" (standard)	\$ 38.56	\$ 3.05 per 1000 gal. from 10,001 to 15,000 gallons
1 1/2" (multiply standard by 5.0)	\$ 192.80	\$ 3.95 per 1000 gal. from 15,001 or more gallons
2" (multiply standard by 8.0)	\$ 308.48	
3" (multiply standard by 15.0)	\$ 578.40	
4" (multiply standard by 25.0)	\$ 964.00	
6" (multiply standard by 50.0)	\$ 1,928.00	