

Control Number: 47897



Item Number: 1

Addendum StartPage: 0





47897

Randall B. Wilburn, P.E. rbw@gwtxlaw.com

December 21, 2017

Via Hand Delivery

Ms. Tammy Holguin Benter Water Utility Regulation Public Utility Commission of Texas PO Box 13326 Austin, Texas 78711-3326



Re:

Dear Tammy:

I have attached a pdf file and an Excel file for the Class B Rate/Tariff Change Application for Forest Glen Utility Company. Forest Glen is a sewer-only utility providing service off Potranco Road on the west side of San Antonio.

Please let me know if there is any additional information that you may need to facilitate the Commission's issuance of the change in rates and tariff.

Sincerely,

Randall B. Wilburn

Enclosure



PUBLIC UTILITY COMMISSION OF TEXAS

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

WATER UTILITY NAME:	Forest Glen Utility Company	_
CCN No.	21070	
ADDRESS OF UTILITY:	15720 Bandera Road, Suite 103	_
	Street, P.O. Box and/or suite number	
	Helotes, Texas 78023	_
	City and Zip Code	
PHONE NUMBER:	(210) 695-5490	_
	area code	
NAME OF PERSON TO CO	NTACT REGARDING THIS FILING	G:
NAME: Harry Hauss	nan	
PHONE: 210-695-54	20	-
	e her erhausmatiler amatileo ori	-
	$\overline{}$	-
PUC CLASS SIZE.	B C (circle one	2)
		-
		-
INCREASE (DECREASE)	267262 38 dollar amount	(From Sch 1-1, Line 33)
\smile	donar amount	
	100% percent above (below) current revenue requirem	(From Sch I-1, Line 34) ient
DESCRIBE OWNERSHIP OF COM	PANY	
S Corporation owned equally 1/3 by E	arl Holdings LLC, Hausman Holdings, LTD and	BVRT, LP
		-
		-
DATE OF LAST GENERAL RATE C	CASE FILING 08/01/12	-
DATE OF LAST NON-GENERAL R.	ATE CHANGE* <u>N/A</u>	_
* (c g pass through rate change or tem	porary water rate provision)	

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

**Please read the "Class B Investor-Owned Utilities water and/or sewer Instructions for Rate/Tariff Change Application" completing these schedules. **

These schedules are organized in a manner whereby the user can work through each section to:

- 1st Record historical test year data on Schedule I-1, Column D. Enter your test year end on the table of contents.
- 2nd Provide historical revenue information on Schedule 1-2.
- 3rd Calculate operating expenses and make adjustments (Section II).
- 4th Calculate return for rate making purposes (Section III).
- 5th Calculate adjusted taxes other than income (Section IV).
- 6th Calculate federal income taxes (Section V).
- 8th Determine revenue requirements (Schedule I).
- 9th Design proposed rates (Section VI).

These schedules are intended to assist the utility in calculation of its new rates. The process consists of a number of relatively complex steps. Utilities are required to provide all the information necessary to support amounts included in the schedules and to cross-reference all information. If the applicant does not use a schedule, it should be noted as "N/A", and an explanation provided.

UTILITY NAME: <u>Forest Glen Utility Company</u> GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES

<u>Complete all of the following schedules for your Class A or B utility</u> (if the schedule does not apply, include it marked "N/A")

TABLE OF CONTENTS (Page 1 of 2)

	FOR TEST YEAR ENDED:12/31/2016DATE SUBMITTED TO PUC:XXXXX		
		Attachment Schedule	Items Checked
SECTION I	REVENUES AND REVENUE REQUIREMENT	T 1	[]
	Revenue Requirement Summary	I-1	X
	Historical Revenue Summary	I-2	X
	Include the appropriate schedules:		
	Metered Active Connections by Meter Size	I-3	X
	Unmetered Active (Flat Rate) Customers	I-4	X
SECTION II	OPERATIONS AND EXPENSES		
	Water Production (no unmetered rates)	II-1(a)	x
	Water Production (with unmetered rates)	II-1(b)	X
	Other Revenues & Expenses passed through	II-3	x
	Purchased Power	II-4	X
	Other Volume Related Expenses	II-5	X
	Payroll Cost Allocation	II-6	X
	Materials	II-7	X
	Contract Work	II-8	X
	Transportation Expenses	П-9	X
	Other Plant Maintenance	II-10	X
	Employee Pensions/Benefits	II-11	X
	Bad Debts/uncollectables	II-12	X
	Office Services and Rentals	II-13	X
	Office Supplies and Expense	II-14	X
	Professional Services	II-15	X
	Insurance	II-16	X
	Rate Case Expense	II-17	X
	Regulatory Commission Expense	II-18	X
	Miscellaneous Expense	II-19	X

UTILITY NAME: Forest Glen Utility Company GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES TABLE OF CONTENTS (Page 2 of 2)

Sheet Protect	ed, unable to check boxes	Attachment Schedule	Items Checked
SECTION III	RETURN AND RATE BASE		
	Requested Return Rate Base Utility Plant Utility Plant reconciled to previous filing Developer Construction work in progress Materials and Supplies Inventory Working Cash Notes Payable Accumulated Depreciation Advances for Construction Contributions in Aid of Construction Deferred Income Taxes Deferred Investment Tax Credits Deferred Assets	III-1 III-2 III-3 III-3(a) III-4(a) III-4(b) III-5 III-6 III-7 III-8(a) III-8(a) III-8(b) III-9(a) III-9(b)	
SECTION IV	<u>TAXES OTHER THAN INCOME</u> Property,Payroll and Other Taxes Revenue Related Taxes	III-10(a) IV(a) IV(b)	
SECTION V	FEDERAL INCOME TAXES (FIT) Income Taxes at Present Rates-effective rate	V	
SECTION VI	RATE DESIGN Rate Design Worksheet	VI	

INSTRUCTIONS REV REQUIREMENT

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE SECTION I - REVENUE REQUIREMENTS AND REVENUES

The purpose of Section I is to summarize the revenue requirement and provide revenues and meter information for the test year.

Instructions for Section I - Revenue Requirement and Revenues

Carefully complete the label for each workpaper. Your application docket number should be included on each page.

Schedule I-1 is a **SUMMARY**. Complete column D, historical test year information first using financial records, then work through the remainder of the sections and schedules other than the rate design, Schedule VI, to calculate the utility's changes to its historical test year in Column E. Column G provides the workpaper source for amounts in Columns E & F.

Schedule I-2 reports historical revenues collected and Schedules I-3 and 1-4 report connection information.Use historical financial data and data from recent annual reports (PUC Rpt.) to complete the schedules.

Please complete Schedule II-3 prior to I-2.

Insert and reference additional workpapers as necessary. For example, you may wish to add schedules that apply to unique situations in your utility.

The schedules are based on NARUC chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

		UTILITY NAME:	Forest C	Glen Utility Con	npany	······································
		SCHEDULES - CL				-
		I-1 REVENUE I	REQUIREMEN	T SUMMARY		
		PUC Docket No.	Test Year End:		6	
A	B	С	D	E E	F=D+E	G
			Historical	K & M	Adjusted	
			Test Year	Changes	Test Year	
Line	Acct.	Account Name				Reference/
No.	No.	recount runne				Instructions
1.01		Volume related expenses:				
1	610	Purchased water	_	-	-	Schedule II-3
	615	Power Expense-production only	10,704	6,327	17,031	Schedule II-4
.	618	Other volume related expenses	8,413	4,459		Schedule II-5
		Total volume related exp.	19,117	10,786	29,903	Add Lines 1-3
		Non-volume related expenses:	, in the second s		<u> </u>	
5	601-1	Employee labor	-	<u> </u>	-	Schedule II-6, Line 1
6	620	Materials				Schedule II-7
	631-636		31,000	4,519	35,519	Schedule II-8
8	650	Transportation expenses	-	-		Schedule II-9
.* \$	664	Other plant maintenance	-	-	-	Schedule II-10
10		Total non-volume related exp.	31,000	4,519	35,519	Add Lines 5-9
		Admin. & general expenses:				
	601-2	Office salaries	_		-	Schedule II-6, line 2
	601-3	Mgmt. salaries	_	-		Schedule II-6, line 3
	604	Employee pensions & benefits	-	_	_	Schedule II-11
•	615	Purchased power-Office only	_	-	_	Schedule II-4
	670	Bad debt expense		_	_	Schedule II-12
	676	Office services & rentals	-	-	-	Schedule II-13
, , ,	677	Office supplies & expenses	2,590	1,295	3,885	Schedule II-14
	678	Professional services	22,127	6,638	28,765	Schedule II-15
	684	Insurance	2,466	1,307	3,773	Schedule II-16
20	666	Regulatory (rate case) expense	_	-	-	Schedule II-17
	667	Regulatory expense (other)	1,544	818	2,362	Schedule II-18
	675	Miscellaneous expenses	-	-	-	Schedule II-19
23		Total admin. & general expense	28,727	10,058	•	Add Lines 11-22
24		Total operating Expenses	78,844	25,363	104,207	Lines 4 + 10 + 23
25	403	Depreciation	68,679	6,740	75,419	Sch III-3, Col E, Line 50
	408	Taxes Other than Income	-	-	-	Sch IV(b), Line 8
	409/10	Income Tax Expense	15,809	-	15,809	Schedule V, Line 7
28		TOTAL EXPENSES	163,332	32,103	195,435	
29		TOTAL HISTORIC REVENUE	_			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	(163,332)			Line 29 less Line 28
31		REQUESTED RETURN	(105,552)		71,827	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT				Line 28 plus Line 31
		· · · · · · · · · · · · · · · · · · ·				
33		INCREASE		(to notice)	267,262	and 30
34		PERCENTAGE INCREASE			100%	
35		LESS: OTHER REVENUES				Line 8
36		Revenue for Rate Design		(to VI, line 1)	267,262	Line 32 minus Line 35

UTILITY NAME: <u>Forest Glen Utilitv Companv</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE FOR TEST YEAR ENDED: <u>12/31/2016</u> I-2 HISTORICAL REVENUE SUMMARY

Line No.	NARUC A/C Description	Historical Test Year	
1.	461 Metered connections base rate revenue		From financial records
2.	461 Metered connection gallonage rate revenue		From financial records
3.	460 Unmetered (Flat rate) revenue		From financial records
4.	Total Metered & Flat Rate Revenue	-	
5.	Plus: Total Other Revenues	-	From II-3, Column B, line 7
6.	Total Historic Test Year Revenues per income statement and Annual Report*	-	Line 4 plus line 5

(to I-1, Column D, line 29)

*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule.

These numbers match FGU's 2016 Tax Returns

Line 5, Other Revenues are Builder Fees paid to FGU and are included in the price of the lots sold. These fees are used to cover the shortfalls collected in Rates that result from fewer than required connected customers to cover costs and to provide for WWTP repairs and expansions. These Other Revenues are reported as taxable income. See Note on Schedule II-3 for additional details.

		UTILITY NA	AME: Fores	t Glen Utility Cor	npany			
					ARIFF CHANGE			
				NS BY METER	SIZE (There ar	e no	metered c	onnections)
	FOR TE	ST YEAR EN	DED: 12/31	/2016				
Α	В	С	D	Е	F		G	Н
			Numbe	er of Connections				
Line No.	Meter Size	End of Prior Year 2015	Test Year Additions (2016)	End of Test Year 2016	Average		Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9	Additions (2010)	(C+D)	(C + E) /2			(E x G)
1.	5/8" x 3/4"	0		0	0		1.0	0
2.	3/4"						1.5	
3.	1"						2.5	
4.	1 1/2"						5.0	
5.	2"						8.0	
6.								
7.								
8.								
9.	Total	0	0	0	0			0
10	Average	0	0	0	0			0

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS FOR TEST YEAR ENDED: 12/31/2016

A	В	C	D	E	F	
		Numbe	er of Active Co	onnections		
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average	
		PUC report		(C + D)	(C + E) /2	
		Sch. 9				% Increase
1.	2016	98	51	149	123.5	52%
2.	2017	149	79	228	188.5	53%
3.	2018	228	79	307	267.5	35%
4.	2019	307	59	366	336.5	19%
5.	Total	366	268			

There will be an 53% increase in the number of homes in 2017, from 149 to 228. Build out is expected in 2019 at 360 homes.

INSTRUCTIONS - OPERATIONS AND MAINTENANCE

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE SECTION II - OPERATIONS AND MAINTENANCE

The purpose of Section II is to report expense information and allow for for the known and measurable changes to operating expenses to determine the revenue requirement in Schedule I-1.

Instructions for Section II

Compile financial and source information to determine known and measurable changes to the test year expenses. Provide copies of source documents, such as increased utility bill notices, to verify the applicant's proposed known and measurable changes. Show calculations and explanations for all known and measurable changes on all schedules, where applicable. Attach extra workpapers if needed.

Working through Schedules II-4 through II-19, complete each and transfer test year amounts to column G of Schedule I-1. Depreciation expense, other taxes, FIT and return will be determined using later schedules. Wait until those schedules are complete, and then transfer the amounts to Schedule I-1.

Insert and reference additional workpapers as necessary. For example, the applicant may use additional schedules that address unique aspects of the utility.

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION FOR TEST YEAR ENDED: 12/31/2016

SCHEDULE II-1(a): WATER PRODUCTION: (COMPANIES WITH METERED RATE CUSTOMERS)

Line No.	Water Production (1,000 Gallons)	A	В	C= A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	N/A	N/A	N/A	PUC Annual Report
2	Total water purchased	N/A	N/A	N/A	PUC Annual Report
3	Total water produced	N/A	N/A	N/A	Line 1 + line 2
4	Total water sold	N/A	N/A	N/A	PUC Annual Report
5	Total accounted for non-revenue water*	N/A	N/A	N/A	
6	Total unaccounted for water	N/A	N/A	N/A	Lines 3 less 4 less 5
7	Percentage	N/A	N/A	N/A	Line 6 divided by Line 3

* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.

Known and measurable calculations and explanations:

SCHEDULE II-1(b) WATER PRODUCTION (COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)

		A	В	C=A+B	D
Line		Test	K & M	Adjusted	Reference
No.	Description	Year	Change	Test Year	Kelefenee
1	Water Purchased (1,000 gallons)	N/A	N/A	N/A	PUC report Sch. D-1
2	Water Pumped (1,000 gallons)	N/A	N/A	N/A	PUC report Sch. D-1
3	Total production (1,000 gallons)	N/A	N/A	N/A	Lines 13 + 14

UTILITY NAME: <u>Forest Glen Utility Company</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE **II-3 OTHER REVENUES & EXPENSES PASSED THROUGH** FOR TEST YEAR ENDED: 12/31/2016

(
Line	A	В	С	D	D
No.					
	Purchased from:	Units purchased (in) (e.g. 1,000 gal, AC - FT)	Price Per Unit	Total Calculated Cost (B x C)	Actual Cost paid per financial records
1.	N/A	N/A	N/A	N/A	N/A
2.					
3.					
4.	Total *	N/A	N/A	N/A	N/A

II-3(a) Purchased Water or Other Pass Through Expenses

* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

Line	A	В	6	D
No.				
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees*	\$-		
2.	Late Fees			
3.	Meter Test Fees			
4.	Reconnect Fees			
5.	Purchased Water Fees			
6.	Groundwater Conservation District Fees			
7.	Other (attach detail**)	\$-		0
8.	Total Other Revenues	\$ -		0

II-3(b) Other revenues collected from customers

(to Sch. I-2, line 5)

(to Sch. I-1, line 35)

* Tap fees should be reported on Sch. III-8-CIAC, Line 1.

****** If the utility provides other than residential retail service (wholesale, industrial, etc),

provide a work paper with the detail of this account by NARUC sub account number.

FGU charges the Builder's \$2,950 per lot at closing as a connection fee. This is declared as income, not CIAC. The sewer lines that are contributed are declared as CIAC. These funds are used to pay for the costs of operating the WWT system that are not covered by rates until the number of customers and the rates have been established for normal operations as well as necessary plant expansion and repairs. There will be a total of 366 customers at build out. At the close of 2015 there were 96 customers. At the close of 2016 there will be approximately 168 customers. Between 70 and 90 homes are sold each year Build out should occur by the end of 2018 or first quarter 2017 at which point the builder fee will cease and FGU will need to be operating with all costs of services recovered in monthly sewer charges.

UTILITY NAME: Forest Glen Utility Company II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE **PURCHASED POWER** FOR TEST YEAR ENDED: 12/31/2016

This page is supplemental information. It is required to complete Schedule I-1.

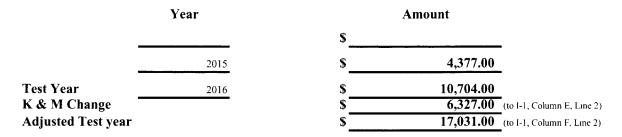
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
2.	615.1	Purchased Power (electric) -production

II-4(a) Volume related expenses (Electric used for production of water/sewer)

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

* A large item is more than 10% of the test year account balance and more than \$1,000.



Explanation and calculations of known and measurable change:

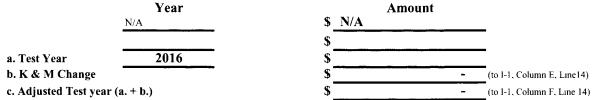
The increase in power from year 2015 to 2016 is directly attributable to increase in the number of customers (occupied homes) in the new subdivision. They same number of homes or more is expected to increase in 2017.

II-4(b) Office related expenses (Electric used for production of water/sewer)

Line No.	Account No.	Account Name
14	615.2	Purchased Power (electric) Expense for office

Volume related expenses

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:



Explanation and calculations of known and measurable change: There is no office electric charge

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-5 OTHER RELATED VOLUME EXPENSES 12/31/2016

FOR THE TEST YEAR ENDED:

This page is supplemental information. It is required to complete Schedule I-1.

<u>Line No.</u>	A <u>ccount N</u> o.	Account Name
3.	618	Other volume related expenses

Other volume related expenses

List the amount spent on other volume related expenses for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

* A large item is more than 10% of the test year account balance and more than \$1,000.

Ye	Year		
	2015	\$ 11,513	
Cholrine	2016	\$ 3,886.00	
Filters	2016	2,015.00	
Pump and Haul	2016	\$ 2,512.00	
Other	2016	\$ -	
a. Test Year	2016	\$ 8,413.00	
b. K & M Change	•	\$ 4,458.89	(to I-1, Column E, Line 3)
c. Adjusted Test y	ear (a.+l	\$ 12,871.89	(to I-1, Column F, Line 3)

Explanation and calculations of known and measurable change:

Chlorine, Filters and Pump and haul are directly related to volume. The number of customers is increasing by 53%. Hence the costs should increase by 53%.

Chlorine		
&		
Chemical		Pump
S	Filters	Haul
195	5 133	1637
735	5 303	350
867	' 173	525

236	300	
263	188	
265	580	
234	266	
254	72	
263		
262		
312		
3886	2015	2512

UTILITY NAME Forest Glen Utility Company	
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-6 ALLOCATION OF PAYROLL EXPENSES	
12/31/201	
6	

FOR THE ADJUSTED TEST YEAR

SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SERVICE II-6(a) PAYROLL COSTS:

		A	В	С	D	E	F	G	Н
Line	Employee	Test Year	Capitalized	Expensed	1st	7,001 to	9,001 to	over	Total
No.	Name	Payroll	Payroll	Payroll	7000 or new limit (FUTA max)	9000 or new limit (SUTA max)	118500 or new limit (or FICA max)	118500 or new limit	Payroll
1	N/A								
2.	N/A								
3.	N/A								
4									
5.									
6									
7									
8.									
9.	Total								
10	Percentage Capitalized		Line 9, colui	nn F divideo	l by line 9, c	olumn E=			

II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:

Line 'Total Payroll Expenses' should equal the total from 'Expensed Payroll' (Column C, Line 9) above

Line No	Acct No	Account Name	Test Yr Expense	
1.	601-1	Employee labor	0	to Schedule I-1, Line 5.
2.	601-2	Office salaries	0	to Schedule I-1, Line 11
3.	601-3	Management salaries	-	to Schedule I-1, Line 12
4.		Total Payroll Expenses	-	(should equal II-6(a), Column C, Line 9.)

*Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more the 5% per year

** Attach an explanation and calculation for K&M salary changes from test year

There are no employees, all contract labor

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-7 MATERIALS FOR THE TEST YEAR ENDED: 12/31/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
6.	620	Materials

II-7(a) Materials

List the amount spent on materials for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items in the list below. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	increase in the number of ho	Amount Other Volume Expenses, are included bo mes in 2017, from 149 to 228. Build out	
	2015	\$ 11,513.00	
a. Test Year	2016	\$ 24,665.00	
b. K & M Change		\$(to	o I-1, Column E. Line 6
c. Adjusted Test ye	ar (a. + b.)	\$_N/A (to	o I-1, Column F, Line 6)

* A large item is more than 10% of the test year account balance and more than \$1,000.00

Expensed materials may not be included in rate base in materials and supplies inventories.

Explanation and calculations of known and measurable change:

II-7(b) Large Items: Description	Amount	Date in service

UTILITY NAME:	Forest Glen Utility Con	npany
SCHEDULES - CLA	ASS B RATE/TARIFF C	CHANGE
II-8 CC	ONTRACT WORK	
FOR THE T	EST YEAR ENDED:	12/31/2016

This page is supplemental information. It is required to complete Schedule I-1.References below refer to Schedule I-1.Line No.Account No.Account Name

7. 631, 635, 636 Contract work (non-capitalized engineering, testing, other)

II-7(a) Contract work

List the amount spent on contract work for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase.

Year	Amount	
	\$	
	\$	
2015	\$26,481.00	
a. Test Year 2016	\$31,000.00	
b. K & M Change	\$ (to J-1, Column E, Line	7)
c. Adjusted Test year (a. + b.)	\$ 35,519.00 (to I-1, Column F, Line	7)

* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

We expect to see a 53 % increase in customers and throughput. Contract maintenance is not directly volumetric, however there is a sunstantial increase in the plant capacity and the frequency of maintenance is a function of volumetric throughput. Therefore we expect to see an increase of 31%

II-8(b) Large Items:

Description	Amount	Date in service
		1

UTILITY NAME: <u>Forest Glen Utility Company</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE **II-9 TRANSPORTATION** FOR THE TEST YEAR ENDED: <u>12/31/2016</u>

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name				
8.	650	Transportation expense				

II-9(a) Transportation expense

List the type of vehicles used by the utility and allocate the percent used for business purposes. For example, is there one vehicle used solely for the utility, or is it used for non-business activities too? Is there a vehicle involved that is part of the Company's Plant in Service and thus is already depreciated?

Vehicle expenses reported using a cost per unit (say 34 cents per mile) have the depreciation factor included. A vehicle which is part of the Plant in Service should show only actual operating and maintenance expenses (oil, gas, repairs, maintenance) excluding insurance. The purpose of this supplemental page is to ensure that vehicle expense will be recorded properly and that vehicle depreciation is not listed twice or totally omitted.

Year	Amou	nt
	\$	
	\$	
a. Test Year	\$ <u>N/A</u>	
b. K & M Change	\$	(to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)	\$ <u>N</u> /A	(to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

Vehicle expenses are included in the Contract Work costs.

II-9(b) Large Items*:

Description	Amount	Date in service		

* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-10 OTHER PLANT MAINTENANCE FOR THE TEST YEAR ENDED: 12/31/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.Account No.Account Name9.664Other plant maintenance

II-10(a) Other plant maintenance

List the amount spent on other plant maintenance for the last two record periods and estimated for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year		Аг	nount
		\$	
	2015	\$	<u> </u>
a. Test Year	2016	\$	<u> </u>
b. K & M Change		\$	- (to I-1, Column E, Line 9)
c. Adjusted Test ye	ar (a. + b.)	\$	- (to I-1, Column F, Line 9)

* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

There is no Other Maintenance

II-10(b) Large Items:

Description	Amount	Date in service		
	t in the second s			

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-11 EMPLOYEE PENSIONS AND BENEFITS FOR THE TEST YEAR ENDED: 12/31/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

 Line No.
 Account No.
 Account Name

 13.
 604
 Employee pensions and benefits

Employee pensions and benefits

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

N/A	\$	-	_\$_	-	\$		9			
Year		Total Amount		Pensions		Health		Other		Amount Capitalized*
Cost per Employee:	-	_	-							
N/A	\$	-	\$	-	\$		5	S		5
Year	-	Total Amount		Pensions		Health		Other		Amount Capitalized*
Number of Employees covered:	-	•	-							
Cost per Employee:	-	-	-							
List types of Pensions & Benefits	:									
N/A	\$_	-	_\$_	-	_\$_		9		9	
Year		Total Amount		Pensions		Health		Other		Amount Capitalized*
Number of Employees covered:	-	0.00)							
Cost per Employee:	-		-		÷	(use % on Sch	a 11-6(a), line 10)		

There are no employees. All work is by contractor.

UTJLITY NAME Forest Glen Utility Company
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-12 BAD DEBTS
FOR THE TEST YEAR ENDED: 12/31/2016
This page is supplemental information. It is required to complete Schedule I-1.
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
15.	670	Bad Debts

II-12 Bad debts/Uncollectibles

List the recorded amount the company was unable to collect for the last two years, and estimate the uncollectible amount for the Test Year. If the the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	Year	Amount			
	2013	\$	N/A		_
	2014	\$	N/A		_
a. Test Year	2015	\$		-	_
b. K & M Cha	nge	\$		-	(to I-1, Column E, Line 15)
c. Adjusted Te	st year (a. + b.)	\$		-	(to I-1, Column F, Line 15)

Explanation and calculations of known and measurable change:

Description	Amount	Date in service	
	·=		

II-12(b) Large Items*:

* A large item is more than 10% of the test year account balance and more than \$1,000.

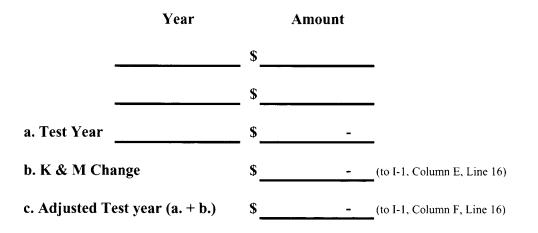
UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-13 OFFICE SERVICES AND RENTALS FOR THE TEST YEAR ENDED: 9/30/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name		
16.	678	Office services & rentals		

II-13(a) Office services and rentals

List the amount spent on office services and rentals for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:



Explanation and calculations of known and measurable change: Office rental costs are included in Professional Services, Schedule II-15

Office rental is included in Contract Expense

* A large item is more than 10% of the test year account balance and more than \$1,000. II-13(b) Large Items:

Description	Amount	Date in service
		······································

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-14 OFFICE SUPPLIES FOR THE TEST YEAR ENDED: 12/31/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name	
17.	- 681	Office supplies & expenses	

II-14(a) Office supplies & expenses

List the amount spent on office supplies and expenses for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year		Amount	
	_ \$_		
2015	<u> </u>	551.00	
a. Test Year 2016	5	2,590.00	
b. K & M Change		1,295.00	(to I-1, Column E, Line 17)
c. Adjusted Test year (a. + b.)		3,885.00	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change:

The number of customers is increasing by 53%. Hence the costs should increase by 53%.

* A large item is more than 10% of the test year account balance and more than \$1,000. II-14(b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE II-15 PROFESSIONAL SERVICES FOR THE TEST YEAR ENDED: 12/31/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name	
18.	682	Professional services	

II-15(a) Professional services

List the amount spent on professional services for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year		Amount	
		\$		
	2015	\$	25,532.00	
a. Test Year	2016	\$	22,127.00	
b. K & M Ch	ange	\$	6,638.10	(to 1-1, Column E, Line 18)
c. Adjusted Test year (a. + b.)		\$	28,765.10	(to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change:

Expect Professional Services costs to rise by 30 % due to scheduled plant expansion in 2017. Accounting, Legal and Management expenses

* A large item is more than 10% of the test year account balance and more than \$1,000.

II-15(b) Large Items:

Amount	Date in service
	· · · · ·
	Amount

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE **II-16 INSURANCE** FOR THE TEST YEAR ENDED: 12/31/2016 This page is supplemental information. It is required to complete Schedule I-1. **References below refer to Schedule I-1.** Line No. Account No. Account Name 19. 684 Insurance **Insurance** List the amount spent on insurance for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase: Year Amount

	i cui	Amount		
		\$		
	2015	\$2,487.00		
a. Test Year	2016	\$2,466.00		
b. K & M Ch	ange	\$1,306.98	(to I-1, Column E, Line 19)	
c. Adjusted T	`est year (a. + b.)	\$3,772.98	(to I-1, Column F, Line 19)	
<u>Types of insu</u>				
2016 \$	2,466.00	2016	General Liability	Arch Insurance Company
Year	Total amount	Period Covered	Туре	Company
Year	Total amount	Period Covered	Туре	Company
\$				
Year	Total amount	Period Covered	Туре	Company

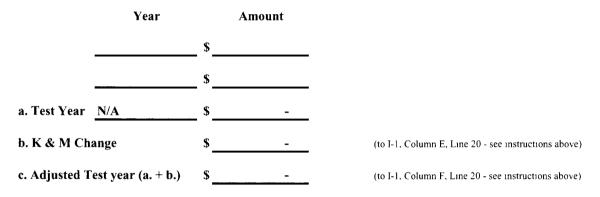
Explanation and calculations of known and measurable change:

Insurance increase due to expected 53% increase revenues and operations.

	UTILI	TY NAME: Forest Glen Utility Company	
	SCHE	DULES - CLASS B RATE/TARIFF CHANGE	
		II-17 REGULATORY EXPENSE	
		FOR THE TEST YEAR ENDED: 12/31/2016	
This page is:	supplemental inform	nation. It is required to complete Schedule I-1.	
References b	elow refer to Sched	ule I-1.	
Line No.	Account No.	Account Name	
20.	666	Regulatory (Rate Case) Expense	

II-17(a) Regulatory commission expense

List the amount spent on rate case expense for the last two years and for the Test Year. Typically, the commission seperates rate case expense from the revenue requirement and allows recovery through a surcharge. The known and measurable adjustment would decrease this expense to zero in this case. In any event, if the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:



Explanation and calculations of known and measurable change:

* A large item is more than 10% of the test year account balance and more than \$1,000.

II-17(b) Large Items:

Description	Amount	Date in service

	UTILITY NA	ME: Forest Glen Utility Company
	SCHEDULES	- CLASS B RATE/TARIFF CHANGE
	II-18	REGULATORY EXPENSE
	FOR THE TEST YEA	AR ENDED: <u>12/31/2016</u>
This page is su	pplemental information	1. It is required to complete Schedule I-1.
References bel	low refer to Schedule I-1	l.
Line No.	Account No.	Account Name
21	<i>(</i> (7)	Deculatory commission expanse

21. 667	Regulatory commission expense
---------	-------------------------------

II-18(a) Regulatory commission expense

List the amount spent on regulatory commission expense for the two record periods and for the Test Year. Include TCEQ inspection fees or permit permit fees, and other regulatory expense. Do not include the regulatory assessment; this is a pass through expense. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	\$	S	
	2015 \$	1,468	00
a. Test Year	2016 \$	1,544.	00
b. K & M Change	\$	8818.	32 (to I-1, Column E, Line 21 - see instructions above)
c. Adjusted Test year (a.	. + b.) \$	2,362.	32 (to I-1, Column F, Line 21 - see instructions above)

Explanation and calculations of known and measurable change:

Expect to the regulatory expenses to increase from WWTP discharge permit revisions.

* A large item is more than 10% of the test year account balance and more than \$1,000.

II-18 (b) Large Items:

Description	Amount	Date in service

UTILITY NAME: Forest Glen Utility Com	pany
SCHEDULES - CLASS B RATE/TARIFF	CHANGE
II-19 MISCELLANEOUS EXPE	NSE
FOR THE TEST YEAR ENDED: <u>12/3</u>	/2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
22.	675	Miscellaneous

II-19 (a) Miscellaneous expense

List the amount spent on general miscellaneous for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
_		\$ 	_
_	2015	\$ 	_
a. Test Year	2016	\$ -	-
b. K & M Chan	ige	\$ 	(to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Tes	t year (a. + b.)	\$ 	(to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change:

Expect miscellaneous expenses to increase due to 81% increase in # of customers. Misc Expenses are included in Sched II-18

* A large item is more than 10% of the test year account balance. II-19 (b) Large Items:

Description	Amount	Date in service

SECTION III RATE BASE INSTRUCT

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE SECTION III RATE BASE INSTRUCTIONS

Section III provides working tables to allow the calculation of rate base and return on rate base.

Instructions for Section III

- 1 Complete Schedules III-3 through III-9 as they apply to your company.
- 2 Transfer resulting year end balances (last line of each table) to Schedule III-2.

3 Complete Schedule III-1

UTILITY NAME[.] Forest Gien Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-1 REQUESTED RETURN FOR THE TEST YEAR ENDED: 12/31/2016

RETURN ON RATE BASE:

Line No.		
1	Test year end rate base (from III-2, Line 16)	599,061
2	Requested ROR (Col G. Line 7 below)	11.99%
3	Return on rate base (Line 1 x Line 2)	71,827

Rate of Return:

A	В	С	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)	599,060 70	100%		Col E = Requested return on equity	11.99%
5	Long Term Debt and Advances from associated companies from Schedule III-6	0	-		Col E = From Sch III-6, Column H, Line 9	0.00° ố
6.	Total capitalization (Rate Base Sch III-2, Line 16)	599,060.70				
7	Return on rate base Col G, Line 6 rounded to nearest 0 01%)				Line 4 + Line 5	11.99%

* ROE = Return on Equity

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-2 RATE BASE SUMMARY FOR THE TEST YEAR ENDED: 12/31/2016

Line No. 1	Description Additions:	Amount	Reference (From)
2.	Utility plant (Original Cost)	2,026,113	Schedule III-3, Line 50, Col D
3.	Construction work in progress	_	Schedule III-4, Line 5
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	8,684	Schedule III-5, Line 2
6.	Prepayments	-	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8.	TOTAL ADDITIONS (Add Lines 2 through 6)	2,034,797	
	Deductions:		
9.	Reserve for depreciation (Accumulated)	78,942	Schedule III-3, Col F, Line 50
10.	Advances for construction	-	Schedule III- 8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	1,356,794	Schedule III- 8(b), Col G, Line 6
12.	Accumulated deferred income taxes	-	Schedule III- 9(a), Line 3
13.	Accumulated deferred investment tax credits	-	Schedule III- 9(b), Line 3
14.	Other Deductions	-	Add schedule
15.	TOTAL DEDUCTIONS (Add lines 9 through 14)	1,435,736	
16.	RATE BASE (Line 8, less Line 15)	599,061	

		UTILITY	NAME.	Fore	est Glen Utility C	ompany						<u>.</u>	Schedule III-3
		SCHEDU	ULES - C	LASS B	RATE/TARIFF C	HANGE						<u>III-3 PIS Dep S</u>	
	III-3 UTILITY PLANT IN SER	VICE (NET BO	OOK VA	LUE) C	ALCULATION						(Provide a	schedule for each	PWS system)
			0									eeded, provide a summ	ary also
	[A]	[B]	[C]	[D.1]	[D.2]	D]= D.1 - [D.2]			D	epreciation		
Ì		Date of	Service Li	fe (vrs) *	Original Cost when	Customer CIAC	Adjusted Original	Tim	e in Servie	e	[E] = [D]/[C]	[F] Accumulated	[G] = [D]-[F]
Line No	Item	Installation		**	installed \$	amount	Cost for Customer CIAC ¹	Years in Service	Months	Days	Annual (\$)	(\$) (Reserve)	Net Book Value (\$)
1	303 Land and land rights												
2	307 Wells		50										
	Well Pumps:												
3	311 5 hp or less		5										
4	311 Greater than 5 hp		10										
	Booster Pumps:												
5	311 5 hp or less		5										
6	311 Greater than 5 hp		10										
7	320 Chlorinators		10										
	Structures:												
8	304 Wood		15										
9	304 Masonry		30										
10	305 Storage Tanks		50										
11	311 Pressure Tanks		50										
12	331 Distribution System (mains and lines)		50										
13	334 Meters and Service (taps not covered by fees)		20										
	340 Office Equipment		10										
15	341 Vehicles		5										
16	343 Shop Tools		15										
17	345 Heavy Equipment		10										
18	348 Fencing		20										
	Other: (Please list)												
19													
20	· · · · · · · · · · · · · · · · · · ·												
50	Total												
					To Sch III-2, line 2						To Sch I-1, line 27	To Sch III-2, line 9	

Add detailed workpapers if necessary to support this Schedule.

'Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (ColumnG). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

See Schedule III-3 PIS Dep Sched

Intern Date of Intellation Source is now of manual states Date of manual states Source is now of manual states The main states Date of manual states <thd< th=""><th></th><th>chedule for each</th><th></th><th></th><th></th><th></th><th>-</th><th></th><th></th><th>ILS-CLASSBR/</th><th></th><th>III-3 UTH ITY PLANT IN SERVICE (N</th><th></th></thd<>		chedule for each					-			ILS-CLASSBR/		III-3 UTH ITY PLANT IN SERVICE (N	
Intern Date of free lattice Noci is not in middly Construction model Construction model Construction model Construction model Construction model Construction model Construction model If is not model	<u>, a summury al-</u>	inceded provide as		Deprec			D = D 1 - D 2	[D 2]	[D] []	10	[B]	[A]	
Item Date of Installation Const Account weight of the second account the second account weight of the second weight of the second acc	1				_								
Vi 1 and and rights NUMB Dir. Vi 1 and and rights 90,00 - - - NRASH RU ATLR.INERSING UNEP PERIADRAB. 12,2014 50 211,715 2 11 29 4,275 8,550 NRASH RU INER PERIADRAB. 12,2014 50 211,715 2 11 29 4,275 8,550 NRASH RU INER VERIADRAB. 12,2014 50 11,366 11,3166 211,725 2,11 29 2,271 4,416 NRASH RU INER VERIADRAB. 12,2014 50 344,191 134,566 11,324,191 12,292 320,31 4,416 NRASH RU INER VERIADRAB. 12,2014 50 344,191 134,566 1,57 7 10,498 200,77 NRASH RU UNER SUBLENTURE 12,2014 112,248 11 12 20,720 U.208 WASH RY VER SUBLENTURE 12,2014 112,248 11 11 20 12,720 U.208 WASH RY VER SUBLENTURE 12,2014 12,2014 144 14	() = [(5) Nct Bool (\$	Accumulated (S)			mic in Service		Cost for Customer			Service Life (srs) *		Item	ĸ
WASTLWATHALIN RASTRUCTURE INFRASTRUCTURE FIRADRS 1/2/014 50 2/13/755 2/13/755 2/11 29 4/275 8/500 INFRASTRUCTURE INT 26 1/2/014 50 1/2/017 1/2/017 1/2/017 1/2/01 2/1 2/9 2/2/04 4/81 INFRASTRUCTURE UNT 3 1/2/014 50 1/2/017 1/2/016 2/1 2/9 2/2/014 4/81 3/1 5 7 9/08 4/07 INFRASTRUCTURE UNT 1 2/2/014 50 4/4/14/14 1/2/2/014 50 4/4/14 1/2/2/014 50 1/2/2/014				Das	Months								
INFRAFULC TURE PER HARRS 1-2004 50 211735 - 21735 2 11 29 4275 8 \$50 INFRASTRUCTURE UNT 2 12004 50 12007 - 12017 2 11 29 2340 4381 INFRASTRUCTURE UNT 1 1 2014 50 1213668 - 211 658 2 11 29 2340 4381 INFRASTRUCTURE UNT 1 7,242015 50 444 191 - 441354 1 5 7 1064 12366 INFRASTRUCTURE UNT 6 7,242015 50 115 463 1 15 7 1070 1236 INFRASTRUCTURE UNT 6 12,2014 20 + 12485 - 1 29 2.255 440 MASTU WATE R SYSTEM TOUTP - - 12301 - 140390 - 140390 - 440390 - 14039 VASTU WATE R SYSTEM TOUTP - - 12301 - 1148 11			 -		A	السيي	80 000	-	80,000		<u></u>	303 Land and land rights	
NHRAN,RIC LURE UNT 2A 1 2 2014 50 96,480 - 96,480 2 11 20 1 940 1 480 NNRAN,RIC LURE UNT 1 1 2 2014 50 213,663 - 2114,648 2 11 29 4 273 8,544 NNRASTRUCTURE UNT 1 7 24 2015 50 448 191 - 184 491 1 5 7 1,09 1204 NNRASTRUCTURE UNT 6 7 24 2015 50 155 463 155 463 1 5 7 1,09 1204 2,255 440 NNRASTRUCTURE 1,2016 50 112 748 - 1,265 50 - 2,277 14,08 WASTLWATTE ADMANTE VATTE SYSTEM 10/01P - 140,90 - 140,90 - 140,90 - 14,08 WOSTE MATTE ADMENTE VATTE SYSTEM 10/01P - 42015 5 175 - 175 - 4 21 14,98 WOSTE MATTE ADMANTE SYSTEM 7.2015 5 140,148 - 1114,94													
INFARSTRUCTURE UNIT 26 12 2014 50 11 2017 - 112 017 2 11 20 2.240 4.84 INFRASTRUCTURE UNIT 4 7.24 2015 50 444 491 - 484 191 1 6 7 9.683 4077 INFRASTRUCTURE UNIT 6 7.24 2015 50 454 491 - 484 191 1 6 7 9.683 4077 INFRASTRUCTURE UNIT 6 7.24 2015 50 112 748 - 112 748 - 11 20 2.255 940 INFRASTRUCTURE UNIT 6 12 2014 20 340,190 - 1365 502 - 1377 7.286 11 205 17 020 14 073 WASTU WATER SYSTEM 100JP - - 1385 502 - 1385 502 - 14 073 - 12 77 7 2.2 85 56 FG Pump 7 2015 5 175 - 15 11 48 - 4 6 733 284 5 56 FG PUM 7 2015 5 144 941 -	50 20	8 550			11			-					
INFARSTRIC LIRE [INT] 1 12 2014 50 21 668 - 21 688 2 11 29 4 273 8 546 INFRASTRIC LIRE [INT] 7 24 2015 50 155 463 155 463 1 5 7 108 129 INFRASTRIC LIRE [INT] 7 24 2015 50 155 463 155 463 1 5 7 109 129 MASTLWATER INFLOCUTE 12 2014 20 120 5 138,502 1 12 748 - 1 29 2,255 440 MASTLWATER INFLOCUTE 12 2014 20 140,190 - 140,190 1 11 29 17,020 140,190 Group 720,2015 5 3,861 - 140,190 - 4 21 145,860 Group K/GNUT N/LIRE SYSTEM 3,720,15 5 13,860 - 140,190 - 4 24 14,53 16 - 5 11 77,7 32,25 6 140,190 - 4 24 13,54 16,44 140,193 11 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>								-					
INFRASTRICTURF UNIT 4 7 24 201 5 50 454 301 - 54 301 1 5 7 9 688 40 107 INFRASTRICTURF UNIT 6 1 2 201 6 50 112 748 - 112 748 - 11 2 748 - 11 2 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 12 748 - 13 8502 - 2 7 70 11 752 12 75 175 175 175 175 175 175 12 75 12 7 7 2 6 85 16 16 70 7 12 7 7 2 6 7 8 13 13 16 13 148 14 14 84 14 14 84 14 14 84 14 14 84 17 7 1 7 7 2 6 7 7 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>								-					
INFRASTRUCTURE UNIT \$ 7 24 2015 90 155 463 1 55 463 1 5 7 1 1000 1 2306 MASTLWATER INTRASTRUCTURE 1 2 2016 5 1 388,502 1 388,502 1 2 2016 5 1 388,502 1 2 2016 5 1 388,502 1 2 2016 5 1 388,502 1 1 1 2 0 7 0 2015 1 388,502 1 1 1 2 0 7 0 2015 1 388,502 1 1 1 2 0 7 0 2 1 4 20 1 2 2014 2 0 1 4 20 1 3 2 0 1 4 0 590 1 1 1 1 2 0 7 0 2 1 4 20 1 2 2014 2 0 1 4 20 1 2 2014 2 0 1 4 20 1 2 2014 2 0 1 4 20 1 2 2014 2 0 1 4 20 1 2 2014 2 0 1 4 20 1 0 2 0 7 2 2 3 2 2 1 1 0 2 0 7 2 2 3 2 2 1 2 2 1 1 4 5 0 1 5 1 5 1 1 0 2 0 7 2 2 3 1 5 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 1 4 4 0 - 1 1 2 2 1 - 1 3 1 2 3 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 1 1 1 4 4 0 - 1 1 1 4 4 0 - 1 1 2 2 7 7 2 2 3 4 2 4 3 1 5 1 5 1 5 1 5 1 1 0 1 2 0 1 1 2 0 1 1 2 0 1 3 1 0 2 0 7 1 2 2 0 7 1 2 3 1 3 1 5 0 5 1 5 1 1 5 1 1 1 2 0 1 5 1 0 1 2 2 0 7 1 2 0 7 1 1 2 3 1 3 1 5 0 5 1 5 1 1 1 7 7 1 2 1 2 1 2 1 0 1 5 1 0 1 2 2 0 7 1 2 2 0 7 1 - 1 6 1 4 2 0 1 1 1 7 7 1 5 5 1 0 1 2 2 0 7 1 2 2 0 7 1 - 1 6 1 4 2 0 1 1 1 7 7 1 5 5 1 0 1 2 2 0 7 1 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 7 1 - 2 2 1 2 1 0 1 1 1 1 1 2 1								-					
INFRASTRICTURE 12 248 11 29 2.255 940 MASTEWATER INFRASTRICTURE 1388.502 1388.502 1388.502 2.7770 VL708 Orang VASTEWATER SYSTEM FOURP 70.2014 20 140.190 140.390 1 11 29 2.7770 VL708 WASTEWATER SYSTEM FOURP 70.2014 5 7.91 - 3.861 - 5 11 77.22 322 FG Pump 84 2015 5 7.91 - 7.921 - 4 2.7 1.458 6.648 FG PUMP 7.7.9215 5 4.26 - 4.26 1.5 15 FG PUMP 7.32.015 5 1.648 11.148 - 1.6 7.7 2.6 88 13 FG PUMP 9.7.2015 5 1.023 - 1.021 - 3.26 18 13 FG GIRANSCRMER 9.4.015.2015 1.023 - 1.021 - 1.6 1.024 1.6 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>								-					
WASTI WATER, INTRASTRUCTURE 1,388,502 1,388,502 27,770 11,708 Group WASTI WATER, SYSTEM 10UIP 12,2014 20 140,190 140,190 140,190 1 11 29 170,20 14,018 K-Dump 720,2015 5 3,461 - 3,61 - 5 11 772 32 FG Pump K4 2015 5 7,791 - 120 - 4 24 15 5 16 FG Pump K4 2015 5 175 - 4 24 15 15 FG PUMP 7.20,2015 5 1023 - 1448 - 11.48 4 6 7.43 24.85 FG PUMP 7.2015 5 1023 - 1023 3 15 15 16 16 199 12 13 6 9 120 5 14 6 140 12 16 140,01 14 20 5 16 <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						1							
Group WASH WATER SYSTEM FOUR WAST & WATER EQUIPMENT 1.2.2014 20 140,90 - 140,300 1 11 29 17.020 140,58 F-Dump 72.02015 5 7,91 - 7,201 - 427 14.58 608 F-Dump 72.0215 5 7,91 - 7,201 - 427 14.58 608 F-WAST WATER SYSTEM 7.2.2015 5 125 - 175 - 426 - 5 2 85 70 F-U-RNTOR 82.5.2015 15 114.48 - 11148 - 41 6 7,43 248 F-G-RENFORMER 9.1.2015 5 10.340 - 349 - 3 27 7 2 F-G-TRANSFORMER 9.1.2015 5 10.340 - 349 - 3 27 7 2 F-G-TRANSFORMER 9.1.2015 5 10.340 - 310 - 3 15 205 5 F-G-RENFORMER 9.1.2015 5 10.23 - 10.23 - 3 15 205 5 F-G-TRANSFORMER 9.1.2015 5 745 - 745 - 1 6 149 12 F-G-RENFORMER 11.2.2015 5 745 - 745 - 1 6 149 12 F-G-RENFORMER 7.1.2015 5 10.2007 - 2.007 - 6 3 2.01 117 F-G-GRINDIRS 5.2.212.1015 10 2.007 - 2.007 - 6 3 2.01 117 F-G-GRINDIRS 5.2.2015 10 700 - 120 - 120 F-G-LADTR 7.1.2015 15 16 666 1066 106 - 111 65 M-K-Ruunment 12.31.2015 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2015 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2015 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2015 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2015 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2015 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2016 10 7,385 - 745 - 0 - 729 4.25 M-G-RANSFORMER 1.1.2.2016 15 6.477 - 6.367 - 8.2.1 4.24 248 M-G-RANSFORMER 1.1.2.2016 15 6.477 - 6.37 - 8.2.1 4.24 248 M-G-RANSFORMER 1.1.2.2016 15 7.472 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 1.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4782 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4789 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4789 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4789 - 7.472 - 5 5 4.998 2.91 M-G-RANSFORMER 4.2.2.2016 5 7.4789 - 7.472 - 5 5 11 39 7.33 M-				29	11			-			1 2 2016		
WASTE KOURMENI 1 12014 20 140,300 - 140,700 - 14 20 17020 140,88 K-Pump 84,2015 5 7,291 - 7291 - 4 27 1458 600 FG Pump 84,2015 5 7291 - 7291 - 4 24 15 15 FUNASTI WALER SYSTEM 7,292,015 5 420 - 5 2 85 50 FG PUMP 7,292,015 5 420 - 44 60 733 248 FG PDE 9,3,2015 5 10,33 - 11,48 - 4 6 743 24 76 7 22 7 7 2 7 7 2 7 7 2 7 7 2 7 7 2 7 7 2 7 7 2 7 7 2 7 7 2 7 7 2 7 7 7 2 7 7 7 7 <td><u>60 [.55</u></td> <td>1,708</td> <td>21,170</td> <td></td> <td></td> <td></td> <td>1,388,302</td> <td></td> <td>1,236,202</td> <td></td> <td></td> <td></td> <td></td>	<u>60 [.55</u>	1,708	21,170				1,388,302		1,236,202				
FG Pump 84 4015 5 7.91 - 7.91 - 4 27 1.458 600 FW ASTI WALER YSTEM 7.7015 5 1.75 - 420 - 5 1.5 1.5 FG IPIN 7.29.015 5 420 - 420 - 4 27 1.458 600 FG GPIN RATOR 8.25.2015 15 11.148 - 4 6 7.3 248 FG IPIN FORMER 9.4.2015 5 1.023 - 1.021 - 1 2.6 3.8 9 FG AUTO DIALLR 9.15.2015 5 1.023 - 1.021 - 1 1.3 36 9 FG AUTO DIALLR 9.15.2015 1.023 - 1.021 - 1.0 1.3 40 9 FG AUTO DIAL 1.2.2015 1.0 2.007 - 6 3.201 1.1 6 1.49 1.2 FG AUTO DIAL 1.2.2015 10 7.20 - 2.07 2.07 4.0 3.201 1.1<			17 020		11	I.					1.2.2014	WASTE WATER EQUIPMENT	
Fit WATER SYSTEM 87 2015 5 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 18 15 15 11 148 - 14 6 743 288 76 FG PIR 94 3015 55 0 349 - 041 - 3 2.5 38 13 77 7 2 76 76 16 1023 - 3 15 205 51 16 1023 - 3 15 205 51 16 10 16 19 12 2015 16 124 2015 51 10 227 - 1 6 14 12 12 10 12 2015 10 120 10 10 12 10 12 10 12 10 12 10 12 10 12 10 12 10 12 12 11 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>						-		-					
Hup 7.29 2015 5 426 - 426 - 5 2 85 50 FG (GRN ATOR 8.25 2015 15 11 Hak - 11 Hak - 4 6 743 228 FG (FRN ATOR 9.3 2015 50 349 - 349 - 3 27 7 22 FG TRANSFORMER 9.4 2015 5 1023 - 11023 - 3 15 205 51 FG PUMP 9.15 2015 5 1023 - 1023 - 3 13 16 10 205 51 10 207 - 3 13 16 10 16 10 12 2015 10 207 - 16 149 12 11 16 11 13 30 20 11 17 16 14 14 14 13 16 16 16 11 17 16 16 16 17 14 12 11 16 16 17 14 12						-		-					
FG (FIN RATOR 8,25 2015 15 11 148 - 11 148 - 4 6 743 248 FG PIPE 9 3 2015 50 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 349 - 164 327 7 2 - 16 149 9 1205 5 179 - 1 6 149 1 6 149 12 6 34 01 120 - 120 - 30 201 10 10 10 10 10 1148 - 114 40 3 201 117 4 2 3 201 117 4 2 3 201 117 4 2 3 201 117 4 2 3 3 3 11 3						-		-					
FG PIPL 9 3 2015 50 340 - 140 - 3 27 7 2 FG TRANSFORMER 9 4 2015 25 943 - 1023 - 1023 - 3 26 38 13 FG AUTO DIALLR 9 17 2015 5 1023 - 1023 - 1123 - 3 15 205 51 FG HOMP 9 17 2015 5 745 - 16 6149 12 FG HONTOLS 12 2015 30 227 - - 30 8 1 FG G RINDRS 5 27 2015 10 2007 - 6 3 201 117 FG G RINDRS 5 22 2015 10 746 - 1666 1666 10 - 111 65 Transfer Switch 7 14 2015 15 1666 - 1666 10 - 111 65 Tank Meter 11 12016 10 1488 - 1488 8 20 149 87 Gene						-		•					
FO TRANSFORMER 9 4 2015 25 941 947 31 26 38 11 FG AUTO DIALLR 915 2015 5 1023 - 31 15 205 51 FG AUTO DIALLR 917 2015 5 1023 - 1023 - 3 15 205 51 FG HOATS 11 24 2015 5 745 - 745 - 1 6 149 12 FG SIED FOR TOOLS 12 12 1015 0 227 - 207 - - 40 8 1 FG SIED FOR TOOLS 12 12 1015 10 2007 - 6 3 201 117 FG I ADDR 714 2015 10 736 - 746 6 4 74 43 Transfer Switch 731 12015 10 7285 - 7285 9 - 729 425 Tank Meter 11 2016 10 7488 - 1488 - 1488 - 148 - 1414 20 143 20 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>•</td> <td></td> <td></td> <td></td>								-		•			
FG AUTO DIALLR 9.15 2015 5 1.023 - 1.023 - 3 1.5 20.5 5 FG PUMP 9.172015 5 1.79 - 1.6 1.3 36 9 FG PUMP 9.172015 5 745 - 1.6 1.49 12 PG SIBED FOR TOOLS 1.21 2015 50 227 - 20.07 - 6.3 20.1117 FG ARNOP RS 5.273015 10 2007 - 20.07 - 6.4 3.01 11.7 FG ARNOP RS 5.26.2015 10 736 - 736 - 736 - 736 - 728 - 729 - 1.1 65 Mes Fourment 121 32015 10 7.285 - 7285 - 9 - 714 20 Tank Meter 1.13 2016 10 1.488 - 1.488 - 8 20 149 87 Generator 2.9 2016 15 7.472 - 7.472 - 5 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td></t<>						-		•					
FGP DMMP 9 17 2015 \$ 179 - 3 13 \$6 9 FG HOATS 11 24 2015 \$ 745 - 1 6 149 12 FG SHED FOR TOOLS 12 1 2015 30 227 - 207 - 6 3 201 117 FG GRINDT RS \$712 2015 10 2007 - 6 3 201 117 FG I ADDT R 714 2015 10 736 - 6 4 74 43 Transfer Switch 712015 15 1666 - 1666 0 - 111 65 Generator 12 31 2015 10 7.285 - 7.285 9 - 7.29 425 Tank Meter 11 12016 10 1488 - 848 20 149 87 Generator 2 9 2016 15 6477 - 6167 - 8 21 424 248 Propane Tank 2 15 2016 7472 - 7472 - 5 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>						•		-					
F6 J OATS 11 24 2015 5 745 - 745 - 1 6 149 12 PG SHED FOR TOOLS 12 1 2015 10 2017 - 2077 - - 30 8 1 FG G RIND RS 5 27 2015 10 2007 - 6 3 201 17 FG ARIND RS 714 2015 10 120 - 5 17 4 2 MELI RS 52 2015 10 736 - 706 6 4 74 43 Transfer Switch 7 11/2015 15 1666 - 1666 10 - 111 65 Mix, Equipment 12 11 2016 10 1.488 - 1686 10 - 729 425 Tank Meter 11 12016 0 1.488 - 6467 - 8 21 424 248 Propane Tank 21 5 2016 5 7472 - 7.472 - 5 5 9.578 588 Uperade/ WVIP Seres 30001 MBBR								-					
PG SHED FOR TOOLS 12 12015 30 227 - 207 - 30 8 1 FG GRNDI RS 5 27 2015 10 2007 - 2007 - 6 3 201 117 FG GRNDI RS 5 26 2015 10 736 - 746 6 4 74 4 2 ME1 RS 5 26 2015 10 736 - 746 6 4 74 43 Transfer Switch 7 14 2015 15 1666 - 1666 10 - 111 65 Tank Meter 11 12016 10 7.285 - 7.285 - 9 - 7.29 425 Generator 2.9 2016 15 6.367 - 6.367 - 8 14 24 248 Propane Tank 2.1 5.2016 30 2.038 - 5 5 9.279 15 5 9.279 15 5 5 9.279 15 5 9.279 15 5 5 5 5						-				5			
FG (ARINDERS \$ 27 2015 10 2007 - 2007 - 6 3 201 117 FG (ADDER 714 2015 30 120 - 120 - 5 17 4 2 MELT RS 5 20 2015 10 736 - 736 6 4 74 43 Transfer \$witch 7 31/2015 15 1 666 - 1 666 10 - 111 65 Miss Fauroment 12 31 2016 10 7.285 - 7 285 - 7 28 20 149 87 Generator 2 9 2016 15 6 367 - 6 367 - 8 20 149 87 Uparade WVP Seres 3000 MBBR 4 26 2016 15 7 472 - 7 472 - 5 5 498 291 Uparade WVP Seres 3000 MBBR 4 20 2016 5 64 885 - 8485 - 5 5 7 78 5 5 9,578 5 588 101 15 7472 - 277 - 6										30			
MEI HS 5 20 2015 10 776 - 736 6 4 74 43 Transfer Switch 7 31/2015 15 1 666 - 1666 10 - 111 65 Mus, Feynment 12 31 2015 10 7,285 - 728 9 - 729 425 Tank Meter 111 2016 10 1 488 - 1488 - 8 20 149 87 Generator 2 9 2016 15 6 367 - 6 367 - 5 408 424 248 Propane Tank 2 15 2016 30 2 038 - 2 038 - 8 15 68 40 Install New 480V Flec System and Meter 4 26 2016 15 7 472 - 7 472 - 5 5 2 739 1598 New Pumps for Expansion 4 29 2016 5 47 892 - 47 892 - 5 5 5 5 5 5 5 5 5 5 5 5 5 5	7	117	201	3	6		2 007	-	2 007	10	5 27 2015	FG GRINDI RS	
Transfer Switch 7 31/2015 15 1 666 - 1 666 10 - 111 65 Msx Faunment 12 31 2015 10 7,285 - 7,285 - 9 - 729 425 Tank Meter 111 2016 10 1.488 - 1.488 - 8 20 149 87 Generator 2.9 2016 15 6.367 - 8 21 424 248 Propane Tank 2.15 2016 30 2.038 - 2.038 - 8 15 6.8 40 Install New 480V Flec System and Meter 4.26 2016 2.5 6.64.485 - 6.84.85 - 5 5 2.79 1.598 New Pumps for Expansion 4.29.2016 5 4.78.92 - 4.78.92 5 5 5.588 1.119 70 Pump Tocose Lubtine 4.18.2016 10 1.189 - 1.189 - 2.3 119 70 Pump Tocose Lubtine 4.19.2016 10 3.85 - 3.85 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>						-		-					
Miss. Faunment 12 31 2015 10 7.285 - 7 285 - 7 285 - 7 29 425 Tank. Meter 11 10 2016 10 1 488 - 1488 - 8 20 149 87 Generator 2 9 2016 15 6 367 - 6 367 - 6 367 - 8 21 424 244 Propane Tank 2 15 2016 30 2 038 - 2 038 - 8 15 68 40 Install New ABOV Hec System and Meter 4 26 2016 25 68 485 - 68 485 - 5 5 2 739 1598 New Pumps for Expansion 4 29 2016 5 47 892 - 47 892 - 6 7 8 5 5 888 16 0 188 - 385 5 9 23 119 70 Pump Ideuse Luktune 419 2016 10 1788 - 178 4 25 12 7 Mint Storage Unit 614 2016 30 1733 - 178 - <t< td=""><td></td><td></td><td></td><td>4</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>				4				-					
Tank Meter 111 2016 10 1488 - 1488 - 8 20 149 87 Generator 29 2016 15 6367 - 6367 - 8 21 424 248 Propane Tank 215 2016 30 2038 - 2038 - 8 21 424 248 Install New 4R0V Flec system and Meter 4 26 2016 15 7 472 - 5 5 498 291 Ungrade WVP Fores 3000 MBBR 4 26 2016 5 64 885 - 6 7 8 5 5 5 5 5 5 5788 5588 Uhltry Shed 323 2016 30 227 - 227 - 6 7 8 5 Rehef Valve 4 78 2016 10 1489 - 1189 - 1189 9 23 119 70 Pump Iouse Lukture 4 18 2016 30 1743 - 178 - 4 25 12 7 Min Storage Unit 6 14 2016				-				•					
Generator 2 9 2016 15 6 367 - 6 367 - 8 21 424 248 Propane Tank 2 15 2016 30 2 038 - 2 038 - 8 15 68 40 Install New AROV Flec System and Meter 4 26 2016 25 68 485 - 7472 - 5 5 4998 291 Uperade WWTP Seres 30001 MBBR 4 26 2016 25 68 485 - 68 485 - 5 5 2 739 1 598 New Pumps for Expansion 4 29 2016 5 47 892 - 47 892 - 5 9 578 5 588 Uhitry Shed 3 23 016 10 1 189 - 1 180 - 9 23 119 70 Pump Iouse Lubture 4 18 2016 10 1 885 - 385 - 5 1 39 23 Conduit Ramp 5 2016 15 1 78 - 1 78 - 4 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>				-		-		-					
Propane Tank 2 15 2016 30 2 038 - 2 038 - 8 15 6.8 40 Install New 480V. Flec System and Meter 4 26 2016 15 7 472 - 7 472 - 5 5 498 291 Ingrade WVP Series 3000 MBBR 4 26 2016 5 64 845 - 64 845 - 5 5 5 7 7 9 1598 New Pumps for Expansion 4 29 2016 5 64 845 - 64 845 - 5 5 9.578 5 588 New Pumps for Expansion 4 29 2016 10 1189 - 1189 9 23 119 70 Pump liouse Lukture 4 8 2016 10 1 189 - 1 189 9 23 119 70 Pump liouse Lukture 4 19 2016 10 385 - 385 5 11 30 23 Coduit Ranp 5 52016 10 1778 - 178 - 16 58 34 Cholinator Pump 7 28 2016 20 1.052								-					
Install New 480V. Flec System and Meter 4 26 2016 15 7 472 - 7 472 - 5 5 498 291 Unprade WWIP Seres 3000 MBBR 4 26 2016 25 68 485 - 68 485 - 5 5 2 739 1 598 New Pumps for Expansion 4 29 2016 5 47 892 - 47 892 - 5 5 9 578 5 588 Unit Shed 3 23 2016 30 227 - 227 - 6 7 8 5 Rehef Valve 48 2016 10 1 189 - 1 189 - 9 23 119 70 Pump House Lightime 4 19 2016 15 1 78 - 1 78 - 4 25 12 7 Mint Storage Unit 6 14 2016 20 1 743 - 1 743 - 9 16 58 34 Cholinator Pump 7 82 2016 20 3 142 - 1 8 157 92 I fit Pump Station 8 702016 5 7 909 -								-					
Umrade WW1P seres 30001 MBBR 4 20 2016 25 66 485 - 68 485 - 5 5 2 739 1 508 New Pumps for Expansion 4 29 2016 5 47 892 - 47 892 - 5 5 9,578 5 588 Unitry Shed 3 23 2016 30 227 - 227 - 6 7 8 5 Relef Valve 4 18 2016 10 1 189 - 1 189 - 9 23 119 70 Pump locus lubtine 4 19 2016 10 385 - 385 - 5 5 11 39 23 Conduit Ramp 5 2016 15 178 - 178 - 4 25 12 7 Mint Storage Unit 6 14 2016 30 1743 - 1652 - 2 2 53 31 Foreine 72 82016 20 3 142 - 3 142 - 1 8 157 92 1 th Pump Station 8 302016 5 8 053<		, n.				-		-					
New Pumps for Expansion 4 29 2016 5 47 892 - 47 892 - 5 5 9,578 5 588 Unitry Shed 3 23 2016 30 227 - 227 - 6 7 8 5 Rehef Valve 4 48 2016 10 1189 - 1189 9 23 119 70 Pump locuse Lukture 4 19 2016 10 385 - 385 - 5 11 39 23 Condur Ramp 5 5 2016 15 178 - 178 - 4 25 12 7 Min Storage Unit 6 14 2016 30 1.743 - 9 16 58 34 Cholinator Pump 7 28 2016 20 3.052 - 1.052 2 2 53 31 I encine 8 32.2016 5 8.053 - 1 1 1.61 940 Pump Manfold 9 30.2016 5						-							
Unitry Shed 3 23 2016 30 227 - 227 - 6 7 8 5 Relef Valve 4 8 2016 10 1 189 - 1 189 - 9 23 119 70 Pump House Lukture 4 19 2016 10 385 - 385 - 5 11 39 23 (ndur Ramp 5 2016 15 178 - 178 - 4 25 12 7 Mim Storace Unit 6 14 2016 30 1743 - 1743 - 9 16 58 34 Colduut Ramp 7 28 2016 20 1.052 - 1052 2 2 2 5 3 31 Lencina 8'22 2016 20 3.142 - 3.142 - 1 8 157 92 Lift Pump Staton 8 302.016 5 7.909 - 7.909 3 1 1.582 923 New Pumps for Expansion 12 1.2016 10 21.420 - 21.420 <													
Rehef Valve 4 % 2016 10 1 189 - 1 180 - 9 23 119 70 Pump House Lubtune 4 19 2016 10 385 - 385 - 5 11 39 23 Condur Ramp 5 5 2016 15 178 - 178 - 4 25 12 7 Min Storage Unit 6 14 2016 30 1743 - 174 - 9 16 58 34 Cholinator Pump 7 28 2016 20 1,052 - 1052 - 2 2 53 31 Fenena 8'22 2016 20 3.142 - 3.142 - 1 8 157 92 1 if Pump Station 8 '02:016 5 8:053 - 8:053 - 1 1 1:011 940 Pum Maifold 9 '02:016 5 7:090 - 7:090 - 3 1 1:52 2:3 New Pumps for Expansion 1:2:12:016 10 2:1420 - 1 1:					6					30			
Pump House Lukture 4 19 2016 10 385 - 385 - 5 11 39 23 Condur Ramp 5 2016 15 178 - 178 - 4 25 12 7 Mms Storage Unit 6 14 2016 30 1743 - 1743 - 9 16 58 34 Cholinator Pump 7 28 2016 20 1.052 - 1.052 - 2 2 53 31 Lencine 8/22 2016 20 3.142 - 3.142 - 1 8 157 92 Lift Pump Station 8.30.2016 5 7.909 - 7.909 - 3 1 1.582 923 New Pumps for Expansion 12.12016 10 2.1420 - 1 1 2.142 1.242 1.250	70	70						-		10		Rehef Valve	
Conduit Ramp \$ 5 2016 15 178 - 178 - 4 25 12 7 Mini Storace Unit 6 14 2016 30 1 743 - 1 743 - 9 16 58 34 Cholinator Punn 7 28 2016 20 1,052 - 1 052 - 2 2 53 31 Lencina 8/22 2016 20 3 142 - 1 8 157 92 Lift Pump Station 8/30 2016 5 8.053 - 8.053 - 1 1 1.611 940 Pump Manifold 9.0.2016 5 7.909 - 7.909 - 3 1 1.582 923 New Pumps for Expansion 12.1.2016 10 21.420 - 1 1 2.142 1.250			39			-		-		10			
Cholinator Pump 7 28 2016 20 1.052 - 1 052 - 2 2 53 31 Fencine 8'22 2016 20 3 142 - 3 142 - 1 8 157 92 1nf Pump Station 8'30.2016 5 8053 - 8053 - 1 1 1611 940 Pump Manifold 9'30.2016 5 7'909 - 7'909 - 3 1 1582 923 New Pumps for Expansion 12'1'2016 10 21'420 - 21'420 - 1 1 2'142 1'250			12			-		-					
Fencing 8/22 2016 20 3.142 - 3.142 - 1 8 157 92 1 ift Pump Station 8.30.2016 5 8.053 - 8.053 - 1 1 1.611 940 Pump Manfold 9.30.2016 5 7.909 - 7.909 - 3 1 1.58.2 923 New Pumps for Expansion 12.1.2016 1.0 21.420 - 21.42.0 - 1 2.142 1.250	14	34	58	16	9	-	1 743	-	1 743	30	6 14 2016	Mini Storage Unit	
I ift Pump Station 8 30.2016 5 8 053 - 8 053 - 1 1 1 611 940 Pump Manifold 9 30.2016 5 7 909 - 7 909 - 3 1 1 582 923 New Pumps for Expansion 12 1 2016 10 21 420 - 21 420 - 1 2 142 1 250								-					
Pump Manifold 9 30.2016 5 7 909 - 7 909 - 3 1 1 582 923 New Pumps for Expansion 12 1 2016 10 21 420 - 21 420 - 1 1 2 142 1 250	-							-					
New Pumps for Expansion 12 1 2016 10 21 420 - 21 420 - 1 1 2 142 1 250								-					
						-		-					
<u>WASTEWATER SYSTEM LOUP</u> 557,611 - 557,611 - 40,909 - 47,234	50 2	1 250	2 142	1	I	-	21 420	-	21 420	10	12 1 2016	New Pumps for Expansion	
<u>WASTEWATER SYSTEM LOUP</u> 557,611 - 557,611 - 40,909 - 47,234													
<u>WASTEWATER SYSTEM LOUIP 557.611 40,909 47,234</u>													
<u>WASTEWATER SYSTEM LOUP 557,611 - 557,611 40,909 47,234</u>													
<u>WASTEWATER SYSTEM LOUP 557,611 40,909 47,234</u>													
<u>WASTEWATER SYSTEM LOUP</u> 557.611 557.611 40,909 47,234													
<u>WASTEWATER SYSTEMTQUIP 557,611 - 557,611 40,909 47,234</u>													
	<u>14 51</u>	47,234	40,909		••		557.611	-	557,611			WASTEWATER SYSTEM LOUIP	
Grand Total 2,026,113 2,026,113 68,679 78,942	12 1,94	78,942	68,679				2,026,113		2,026,113			Grand Total	

Note: Book Value and Depreciation for PUC is different than Value for Tax accounting. The values used herein are based on the PUCT Accounting System

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE FOR TEST YEAR ENDED: 12/31/2016

A	В	С	D
Line No.			
INO.	Description Beginning Gross Plant balance - (from	Amount Must match previous rate	Amount
1.	previous rate case)	case	\$ -
1.			Ψ
2.	Plant additions after previous rate case		
3.	WWTP	\$ 557,610.64	
4.			
5.			
6.			
7.			
8.			
9,			
10.			
10.	Total additions (add lines 3 through 10,		
11.	Col C)		\$ 557,610.64
	Test year plant retirements after previous		
12.	rate case:		
13.		\$	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
	Total retirements (add line 13 through		Sector (Me) (C) (C) (C)
21.	20, Col C)		\$
22.	Ending balance (line 1 + line 11 - line 21)	Equals as 111-3, Column D, line 50	\$ 557,610.64

ORIGINAL COST DATA

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS, MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS

FOR THE TEST YEAR ENDED: 12/31/2016

***DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

Α	В	С	
Line No.	Description	Test Year Amount	
1.	Beginning balance	-	
2.	Test year costs added	•	
3.	Test year construction costs completed	-	
4.	Ending balance	_	
5.	Average balance - test year (line 1 plus line 4, divided by 2	_	Туріс

ypically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6.	Sum of 12 test year month end balances	0	0
7.	One month prior to the test year, month end balance	0	0
8.	13 Month Average balance (line 6 plus line 7, divided by 13	0	0

To III-2, Line 4. To III-2, Line 6.

***DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

UTILITY NAME: Forest Glen Utility Company SCHEDULES FOR CLASS B RATE/TARIFF CHANGE III-5 WORKING CASH ALLOWANCE CALCULATIONS FOR THE TEST YEAR ENDED: 12/31/2016

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.

2. A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

-	Class B	Class C
1. Annual Expenses	\$70,000	\$70,000
2. Taxes and depreciation	(10,000)	(10,000)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500
5. Divisor	12	8

A	В	Water	Sewer	Water	Sewer	
Line No	Description	Cla	iss B	Cla	ass C	
1	Annual O & M Expenses		\$ 104,207.29			From Sch I-1, line 25
2	Working Cash (Line 3 / Line 5)		\$ 8,683 94			To Sch III-2. line 5
3	Divisor	12	12	8	8	

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-6 LONG TERM DEBT/ NOTES PAYABLE – WATER AND SEWER FOR THE YEAR ENDED: 12/31/2016

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	(A) Long Term Debt Name of Bank/Lender	(B) Date of Issue	(C) Date of Maturity	(D) Original Amount of Loan	(E) Outstanding or Unpaid Balance- End of Test Year	(F) Interest Rate	(G)=Col E. Line 20 x Col F, Line 20 Weighted Average	
1	Part 1 - Debt	N/A	0	0	0	0.00%	0	
2								
3								
4								
5								
6								
7								
8				-				
9	Total				0			TO SCIET Column (Line 5

List short term debt, if any: Earl Holdings LLC	\$ 32,910.00
Hausman Holdings, LTD	\$ 32,910.00
Total	\$ 65,820.00

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE FOR THE TEST YEAR ENDED: 12/31/2016

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount	
1.	Ending-Prior Rate Case (Docket No)		Must match previous rate case.
2	Ending balance per Sch III-3, Column F, Line 50	78,942.36	
10 10 10 10 10 10 10 10 10 10 10 10 10 1	Describe accounting adjustments made between the prior rate case and the current rate case:		

There was no previous Rate Case. Only the initial flat rate set when the FGU CCN was created in 2012

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE **III-8 ADVANCES FOR CONSTRUCTION AND** CONTRIBUTIONS IN AID OF CONSTUCTION FOR THE TEST YEAR ENDED: 12/31/2016

III-8(a) ADVANCES FOR CONSTRUCTION:

	A	В	С	D	E	F	G
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	
1.	Sewer Tap		\$-	\$ -	\$ -	\$-	
2.	Sewer Treatment Fees (Connection Fe			\$ -	\$ -	\$ -	
3.							
4.							
5.							
6.	Total		\$ -	\$ -	\$ -	\$ -	\$ -

*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION*:

	A	В	С	D	E	F	G
Line							
No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)-(D) - (Γ) Rate Base Value (to Sch III-2)
1.	Sewer Line		\$ 2,026,112 64	\$ 1,388,502.00	\$ 27,770 04	\$ 31,708 48	\$ 1,356,793.52
2.							\$ -
3.							\$ -
4.							\$ -
5.							\$ -
6.	Total	\$-	\$ 2,026,112.64	\$ 1,388,502.00	\$ 27,770.04	\$ 31,708.48	\$ 1,356,793.52

*Customer CIAC is entered directly on III-3

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-9 DEFERRED INCOME TAXES AND DEFERRED INVESTMENT TAX CREDITS

FOR THE TEST YEAR ENDED: 12/31/2016

To the extent that new line items have been included within the calculation of ADIT since the last rate filing, provide a complete description of the underlying issues that give rise to the new category of ADIT.

III-9(a) ACCUMULATED DEFERRED INCOME TAXES:

Line	Description	Test Year
No.		Amount
1.	Beginning balance	N/A
2.	Test year amount	
3.	Ending balance	0

III-9(b) ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:

Line	Description	Test Year
No.		Amount
1.	Beginning balance	N/A
2.	Test year amortization	
3.	Ending balance	

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE III-10 OTHER DEFERRED ASSETS FOR THE TEST YEAR ENDED: 12/31/2016

III-10(a) : Other Deferred Assets

Line	Description	Test Year
No.		Amount
1.	N/A	N/A
2.	N/A	N/A
3.	N/A	N/A

III-10(b) ACCUMULATED AMORTIZATION ON OTHER DEFERRED ASSETS

Line	Description	Test Year	Total Accum Amort
No.		Amount	End of test year
1.	N/A	N/A	N/A
2.	N/A	N/A	N/A
3.	N/A	N/A	N/A

SECTION IV OTHER TAX INSTRUCT

UTILITY NAME: Forest Glen Utility Company

SCHEDULES - CLASS B RATE/TARIFF CHANGE Section IV is used to report taxes other than income for proposed revenues.

Instructions for Section IV

Follow the instructions included with individual schedules under the heading reference.

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE IV(a) ESTIMATE OF TAXES OTHER THAN INCOME FOR THE TEST YEAR ENDED: 12/31/2016

PROPERTY TAXES:

A	В	C	D	E
Line No.	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		0	per property tax bills
2	Utility plant added in test year	557,611		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	557,611		Line 2 minus line 3
5	Net Property tax rate	0.562%		Line 1 / beginning of test year gross plant balance from III-3 (a), Col. D, Line 1
6	Test year property tax on additions		3133.771797	Line 4 times Line 5
7	Adjusted Test year property tax expense		3,134	Line 1 + Line 6
8	Known and measurable change	3,134	3,134	Line 7 minus Line 1

PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):

A	В	С	D	Е	F	G
Line No.	Тах Туре	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	wages to	0/0		Column D+E+F Line 9	
10	Medicare	wages to	0/ /0		Column H Line 9	
11	Added Medicare (Affordable Care Act)	wages to	%			•
12	Federal unemployment	wages to	%		Column D Line 9	
13	State unemployment	wages to	0/0 / 0	·	Column D+E Line 9	
14	Total (add Lines 11 through 14)					
15	Less: Capitalized	Use % on Sch II-6(a), line 10	9/0 /0			
16	Test year Payroll Tax Expense	Line 13 less 14				
17	17 Known and measurable change			(Line 13 mir	us Line 14)	

OTHER TAXES: Κ L Α T J K & M Adjusted Test Line No. Description Year Test year change Other taxes & licenses 18 19 -20 Total Other Taxes (Line 18 + Line 19 + Line 20) 21 -Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21) 22 Sch IV(a), Total known and measurable change 23 (Line 8 plus line 17, Column G plus line 21, Column K)

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE IV(b) REVENUE RELATED TAXES AND EXPENSES FOR THE TEST YEAR ENDED: 12/31/2016							
A		В	С	D	E	F=B+C+D+E	
Line		Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals	
1	Test year expense	-	-	*	-	-	
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)	#DIV/0!				#DIV/0!	
3	Gross up factor (1.0 divided by (1.0 minus Line (example below)					#DIV/0!	
4	Change in revenue requirement (Sch I-1, line 33)					267,262	
5	Adjusted revenue requirement (Line 3 x Line 4)					#DIV/0!	
6	Adjusted expense (Line 3 times Line 4)					#DIV/0!	

SECTION V FEDERAL INCOME TAX

SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section V calculated federal income taxe at present rates.

Instructions for Section V

Complete SCHEDULE V per instructions found in the reference column.

UTILITY NAME: Forest Glen Utility Company SCHEDULES - CLASS B RATE/TARIFF CHANGE V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE FOR THE TEST YEAR ENDED: 12/31/2016

Α	В	С	D
Line		Amount	Reference
1	Requested Return	\$ 71,827.38	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	\$ -	Sch. III-1, Col. G, Line 5 x Sch. III-2, Line 16)
3	Requested taxable return	\$ 71,827.38	Line 1 minus Line 2
4	Income taxes at proposed rates	\$ 12,956.84	Line 17 below
5	Effective tax rate	18.04%	Line 4 divided by Line 3
6	Total gross up factor	122%	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	\$ 15,808.74	Line 4 times line 6

o Sch I-1, Line 27

FEDERAL INCOME TAX CALCULATION:

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

UTILITY NAME: Forest Glen Utility Company VI RATE DESIGN INSTRUCTIONS SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section VI is used for rate design.

Instructions for Section VI:

Sheet VI-1 designs rates based on the requested revenue requirement. Complete the schedule using the referenced lines from other schedules. The schedule is for a simple base (customer charge) rate and one gallonage rate per each 1,000 gallons. If a different rate structure is requested, all calculations supporting the proposed rates must be included. Rates and resulting revenues for each class of customer and each rate tier included in the proposed tariff must be specified. If a different fixed/ variable expense split is proposed, attached explanations of why the split is appropriate, and include any calculations not included on Schedule VI.

l	SCHED	TILITY NAME: <u>Fore</u> ULES - CLASS B RATE/T	st Glen Utility ARIFF CHA	<u>/ C</u> ompany NGE			
	5 CHED	Schedule VI-1 RATE D		TIGE .			
	FOR	THE TEST YEAR ENDED): 12/31/20	016			
Line		4	<i>i</i> = = <i>i</i> = <i>i</i> = <i>i</i>	В		С	
No.	· · · · ·		Ref	erence			
	DETERMINATION OF FIXE	D COSTS					
1.	Gross revenues to be recovered	ed:	Sch I-1, Lin	e 36		267,262	
	Less variable costs:						
2.	Purchased water - Account 6			Col. F, line 1		-	
3.	Purchased power - Account			Col. F, line 2		17,031	
4.	Other volume related - Acco		Sch I-1, C	Col. F, line 3		12,872	
5.	Other volume related or allo	cated (attach schedule)					
6.							
7.							
8.							
9.							
10.	FIXED COSTS	(Line 1 minus Lines 2-9)				237,359	
11.	% OF FIXED COSTS RECOV	ERED IN VOLUMETRIC CH	HARGE			100.00%	
12.	TO BE RECOVERED THROUG	H BASE SERVICE CHARGE					
	RECAP:						
13.	RECOVERED THROUGH BA	SE SERVICE CHARGE	Li	ne 10		237,359	
14.	RECOVERED THROUGH VC	LUMETRIC RATE	Line 1	Line 1 - Line 10		29,903	
	TOTAL		Equal	s Line 1		267,262	
	TO BE RECOVERED THROU	GH BASE SERVICE CHARGE	Ξ				
15.	TOTAL METER EQUIVALE	NTS	Sch 1-4, C	ol FH, line 5	[228	
16.	CHARGE PER 5/8" X 3/4" MI	ETER	Line 13	/ Line 15		1,041.05	
	TO BE RECOVERED THRO	DUGH VOLUMETRIC RAT	Г Е				
17.	TOTAL SEWER SALES IN 1,	000 GALS	Sch II-1(a),	, Col C, line 4		6,311	
18.	VOLUMETRIC RATE (CHAP	RGE PER 1,000 GALS)	Line 14	/ Line 17	\$	4.7383	
	PROPOSED RATES:						
19.	FOR ALL SEWER RECEIVED	D PER 1,000 gallons	Line 18 o	r attach calc	\$	4.74	
	BASE SERVICE CHARGE (P	ER CONNECTION)				1,041.05	
	Meter size	Line 16	Equi	valency	Base	Rate/size	
20.	5/8 X 3/4"	1,041.05	5 X 1.0 =	1,041.05		1,041.05	
21.	3/4"		X 1.5 =				
22.	1"		X 2.5 =				
23.	1 1/2"		X 5.0 =	1			
24.	2"		X 8.0 =			<u>,</u>	
25.	3"		X 15.0 =				
26.	4"		X 25.0 =	1			
					1		
			-				
				1			
		· · · · · · · · · · · · · · · · · · ·			1		

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.

With 168 customers the monthly sewer bill would be \$123. This is not affordable or competitive. At build out, there will be 366 customers and the Base Service Charge will be \$56.37 per month. FGU is requesting to postpone \$125,000 in recovered rates for 2017 and place that amount into a balancing account earning interest at 7%. It is FGU's intent to recover the \$125,000 plus interest beginning in 2020 over a five year period through a surcharge.

FGU is proposing a flat fixed rate per month. This will reduce acounting and maangement costs. The amount of vaiable costs is less than 15% of the total costs and the impact on customers will be diminimus.

<u> </u>		UTILITY NAME Fores	t Glen Utility	Company		
	SCHE	EDULES - CLASS B RATE T.		IGE		
		Schedule VI-1 RATE DI	ESIGN			
	FO	R THE TEST YEAR ENDED	12/31/20:	16		
Line		<u>A</u>		3		(
No			Refe	rence		
	DETERMINATION OF FI					·····
1	Gross revenues to be recov	ered	Sch I-1, Line	36		267,262
	Less variable costs:		L			
2	Purchased water - Accourt		Sch I-1, Co			-
3	Purchased power - Accou			ol F line 2		17 031
4	Other volume related - Ac		Sch I-1, Co	ol 1 Inne 3		12,872
5	Other volume related or a	llocated (attach schedule)				
6						-
7			ł			
8						
	FINED COSTS	(I I 2 -0)				000.000
10	FIXED COSTS	(Line 1 minus 1 ines 2-9)	L			237,359
11		OVERED IN VOLUMETRIC CH	ARGE			100 00° a
12		GH BASE SERVICE CHARGE				
	RECAP:					
13	RECOVERED THROUGH			: 10		237,359
]4	RECOVERED THROUGH	VOLUMETRIC RATE		Line 10		29,903
	TOTAL		Equals	Line I		267,262
1.5		DUGH BASE SERVICE CHARGE	61140			220
15	TOTAL METER EQUIVA		Sch 1-4, Co			228
16	CHARGE PER 5'8" X 3 4"		Line 13	Line 15		1,041.05
1.7		ROUGH VOLUMETRIC RAT				
17	TOTAL SEWER SALES IN			Col C, line 4	6	6,311
18	VOLUMETRIC RATE (CH	IARGE PER 1,000 GALS)	Line 4	Line 17	\$	4 7383
<u> </u>	PROPOSED RATES:		h		5	4 74
19	FOR ALL SEWER RECEP		Line 18 or	attach calc	3	
 	BASE SERVICE CHARGE	Line 16			D	1,041 05 c Rate/size
20	5.8 X 3 4"	1.041.05		alency 1.041 05	158	1,041 05
20	3 4"	1,041 05		1,041.05		1,041.05
21	3.4"		$x_{15} = x_{25} =$	<u>├</u>		
23	1 1 2"	-+	$x_{25} = $	<u> </u>		
23	2"		X 80 -			
24	3"		X 150 -	<u> </u>		
25	3" 4"		X 25 0 =	<u> </u>		
-0			A 25 0 =			
┣	<u>├</u>					
					-	
⊩—						
L	L	<u></u>	1	L	L	

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested

With 168 customers the monthly sewer bill would be \$123 This is not affordable or competitive. At build out, there will be 366 customers one monitory sever on wondor be 3+3-3 mins is not automatic or competitive AI build out, on will be 366 arguestimeters and the Base Service Charge will be 356 37 per month FGU is requesting to postpone \$125,000 in recovered rates for 2017 and place that amount into a balancing account earning interest at 7% o. It is FGU's intent to recover the \$125,000 plus interest beginning in 2020 over a five year period through a surcharge

FGU is proposing a flat fived rate per month. This will reduce acounting and maangement costs. The amount of variable costs is less than 15° of the total costs and the impact on customers will be diminimus.

2017

267,262 29,903

112,359

10.93

55 73

42% s

SCHED VI RATE DESIGN FIXED

112,359 154,903 267,262	Year Revenue Fixed Postponed Shortfall	\$ 2017 131 040 136 222	\$ 2018 188 760 78,502	\$ 2019 246,480 20 782	s	2020 285,480 (18,218)	217,290
168 668 81	# Cust Monthly Bill	168 65 00	242 65 00	316 65 00		366 65 00	
6,311 \$ 24 5455	Annual	131,040	188,760	246,480		285 480	
\$ 24 55 86 75							
86 75	Monthly						

1,392 Simplified S based on 2015

116.00 Projected # based on end 2016 # 192

TREATMENT INFORMATION - SEWER

Table VIII.

Total number of gallons treated (total			
master reading for the year)	[A]	6,310,850	gallons
Total number of gallons treated by another source for sale to customers (if			
any)	[B]	0	gallons
Total number of gallons treated [C] = [A]			
+ [B]	[C]	6,310,850	gallons
Source of Purchased Treatment		[1]	

X.A, Line [B]

	Avg #	GPD		
EOY	Customers	per EDU	Total GPD	GPY
2015	98	140	13,720	5,007,800
2016	123.5	140	17,290	6,310,850
2017	188.5	140	26,390	9,632,350
2018	267.5	140	37,450	13,669,250
Check				
>	127	140	17,780	6,489,700
				540,808
				18,027
				11,266.84

Total Est Monthly Gallonage based on GPD 4,200

Table VIII.			
reated (total master reading for the year)	[A]	6,310,850	gallons
ther source for sale to customers (if any)	[B]	0	gallons
number of gallons treated [C] = [A] + [B]	[C]	6,310,850	gallons

Source of	Purchased Treatment	[1]

ole IX.A., Line [B] and Table X.A, Line [B]

1. Balance Sheet

Name of Utility: Forest Glen Utility Company

-				
Line	ASSETS		End of Year	End of Prior Year
#			12/31/2016	12 <u>/31/2015</u>
]	UTILITY PLANT			
1	101 Utility Plant in Service	\$	1,987,931	\$ 1,724,777
2	TOTAL UTILITY PLANT	\$	1,987,931	\$ 1,724,777
3	108 Less: Accumulated Amortization			
4	110 Less: Accumulated Depreciation	\$	(364,830)	\$ (65,446)
5	NET UTILITY PLANT	\$	1,623,101	\$ 1,659,330
6 9	CURRENT ASSETS			
7	131-135 Cash	\$	67,326	\$ 32,697
8	141-143 Accounts Receivable	\$	-	\$ 2,099
9	151 Plant Materials and Supplies (not previously expensed)	\$	-	\$
10	171-174 Other Current Assets	\$	-	\$
11	TOTAL CURRENT ASSETS	\$	67,326	\$ 34,795
12	<u>TOTAL ASSETS*</u>	\$	1,690,427	\$ 1,694,126
13 14 15 16	 201 Common Stock 211 Other paid in capital 215 Retained Earnings 218 Proprietary Capital 	\$ \$ \$	500 866,295 (227,969)	\$ 500 \$ 371,076 \$ 10,970 \$ -
17	TOTAL STOCKHOLDERS' EQUITY	\$	638,826	\$ 382,546
18	LONG-TERM DEBT			¢
18	224 Long-term debt (more than 1 year)			\$
	<u>CURRENT LIABILITIES (less than 1 year)</u>			
19	231 Accounts Payable	\$		\$ 662
20	232 Notes Payable	\$		\$ 65,933
21	241.0 Other Current Liabilities		·····	\$ <u>-</u> \$-
	TOTAL CURRENT LIABILITIES	\$	_	\$ 66,595
		÷		¢ 00,020
(OTHER LIABILITIES and DEFERRED CREDITS		<u></u>	
22	253 Other Deferred Credits	\$	_	\$ -
23	271-272 Net Contributions in Aid of Constructio	\$	1,296,728	\$ 1,244,985
24	OTAL OTHER LIABILITIES and DEFERRED CREDITS	\$	1,296,728	\$ 1,244,985
25	TOTAL LIABILITIES & EQUITY*	\$	1,935,554	\$ 1,694,126

Add NARUC accounts as needed, and if not shown above.

*Total assets (Line 12) must equal liabilities plus equity (Line 25).

Water Sewer Total Line # Report Year Report Year Report Year Report Calendar Ye 2016 2016 2016 none В Α C = A + B1 Total Revenue: none 261,371 261.371 \$ \$ **Operating Expenses:** 601 O & M Salaried Labor 2 none 3 604 Employee Benefits none 4 631, 635, 636 O & M Contract labor 31,000 \$ \$ 31,000 none 5 620 Operating/Maint Supplies \$ 33,078 \$ 33,069 none 610 Purchased Water 6 none 7 615 Purchased Power \$ 10,704 \$ 10,704 none 8 635 Testing Expense \$ 12,008 \$ 12,008 none 9 618 Chemicals none 656-659 Insurance 10 \$ 2,466 \$ 2,467 none 601 General Office Salaries 11 none 12 675 General Office Expenses \$ 2,590 \$ 2,579 none 13 632 Contract Accounting \$ 6,748 \$ 6,748 none 14 633 Legal \$ 8,403 \$ 8,403 none 15 634 Management \$ 6,976 \$ 6.977 none 666 Amortization- Rate Case Expense 16 none 403 Depreciation Expense \$ 168.804 17 \$ 168.804 none 18 667-675 Other Misc. Expenses \$ 1.544 \$ 1.545 none Taxes: 409 Federal Income Taxes 19 none 20 409.0 State Franchise Taxes/Reg Assess. none \$ 1,109 \$ 1,110 408 All Other Taxes 21 \$ 12 \$ 12 none 22 Total Expenses \$ 285,442 \$ 285,426 none 23 Net Operating Income \$ (24,071) \$ none (24.055)24 421, 433 Non-Operating Income none **Non-Operating Deductions:** 426 Other 25 none 26 427 Interest 2.879 none \$ \$ 2,879 27 Net Income \$ none (26,950) \$ (26,934)

2. Statements of Income

Name of Utility: Forest Glen Utility Company

		· 1					
			Water		Sewer		Total
Line #			Report Year	Rej	port Year	Re	port Year
	Report Calendar Ye	2016	none		2015		2015
			А		В		C=A+B
1	<u>Total Revenue:</u>		none	\$	194,144	\$	194,144
				•			
	Operating Expenses:						
2	601 O & M Salaried Labor		none				
3	604 Employee Benefits		none				
4	631, 635, 636 O & M Contract lab	or	none	\$	26,481	\$	26,481
5	620 Operating/Maint Supplies		none	\$	11,513	\$	11,513
6	610 Purchased Water		none			\$	-
7	615 Purchased Power		none	\$	4,377	\$	4,377
8	635 Testing Expense		none	\$	6,078	\$	6,078
9	618 Chemicals		none			\$	-
10	656-659 Insurance		none	\$	2,487	\$	2,487
11	601 General Office Salaries		none			\$	-
12	675 General Office Expenses		none	\$	551	\$	551
13			none	\$	5,041	\$	5,041
14			none	\$	9,902	\$	9,902
15	634 Management		none	\$	10,589	\$	10,589
16	666 Amortization- Rate Case Expe	ense	none			\$	_
17			none	\$	17,823	\$	17,823
18	667-675 Other Misc. Expenses		none	\$	1,468	\$	1,468
	Taxes:					\$	-
19	409 Federal Income Taxes		none			\$	_
20	409.0 State Franchise Taxes/Reg	Assess.	none	\$	-	\$	-
21			none	\$	-	\$	-
22	Total Expenses		none	\$	96,310	\$	96,310
23	Net Operating Income		none	\$	97,834	\$	97,834
24	<u> </u>		none				
	Non-Operating Deductions:						
25	426 Other		none				
26	427 Interest		none	\$	-	\$	-
27	Net Income		none	\$	97,834	\$	97,834

2. Statements of Income

Name of Utility: Forest Glen Utility Company

Questions

SCHEDULE I-1 REV REQUIREMENT Line 25

Depreciation

Why grab "Sch III-3, Col E, Line 50" This column = the full year Depreciation

instead of a prorated year Depreciation (as you would on your Mgt Books)

¤REF' ≭REF! 66.679 Full Year annual Depreciation Full Year prorated Depreciation Depreciation Detta

Items In Order

FGU Plant Additions 2016

april	presure relif values	\$2,000
april	value for storgae tanks	\$800
april	carosco	\$550
april	Electric to 480 pumps.meterloop/ well pump	\$2,250
april	well easements	\$1,000
april	remove sewer to do conversion	\$17,500
april	Mis items we need to improve paint	\$12,000
april	pay off upgrade reuse sysntem	\$21,861
april	switching old well to 480	\$845
april	new meter	\$1,991
april	pay off conversion payable	\$49,835
June	final payemnt of well	\$57,000
June	fencing new well n propane	\$800
December	new reuse pumps/plus elec unit 7 to 10	\$50,000

Additions for remainder of 2016

\$218,432