



Control Number: 47897



Item Number: 235

Addendum StartPage: 0

SOAH DOCKET NO. 473-18-3008.WS
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APPLICATION OF FOREST GLEN
UTILITY COMPANY FOR
AUTHORITY TO CHANGE RATE

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BEFORE THE STATE OFFICE OF
ADMINISTRATIVE HEARINGS
PUBLIC UTILITY COMMISSION
FILING CLERK



WORKPAPERS TO THE DIRECT TESTIMONY OF
FRED BEDNARSKI III
WATER UTILITY REGULATION DIVISION
PUBLIC UTILITY COMMISSION OF TEXAS
AUGUST 23, 2018

235

0000001

Principles of Water Rates, Fees, and Charges

MANUAL OF WATER SUPPLY PRACTICES

M1



Sixth Edition



**American Water Works
Association**

The Authoritative Resource on Safe Water

Advocacy
Communications
Conferences
Education and Training
Science and Technology
Sections

0000002

Principles of Water Rates, Fees, and Charges

AWWA MANUAL M1
Sixth Edition



**American Water Works
Association**

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Foreword

In 1954, the American Water Works Association (AWWA) published the report *Determination of Water Rate Schedule*, which later was issued as the first AWWA manual on water rates. Since then, AWWA Manual M1, *Water Rates*, has been updated several times, most recently in 2000. The Fifth Edition, titled *Principles of Water Rates, Fees, and Charges*, consolidated a number of previous publications into what has been referred to as the new *M1 Super Manual*.

The issues associated with water rates and charges have continued to evolve, and this update of M1, the Sixth Edition, is a reflection of that evolution. For example, this edition makes current the numeric examples used throughout the manual, consolidates chapters where appropriate, and includes new material reflective of changes in the industry (e.g., chapter IV.6, *Water-Budget Rates*). In the future, the AWWA Rates and Charges Committee will continue to update this manual as new issues and questions arise.

As with the other manuals prepared by the Rates and Charges Committee and AWWA in general, this manual will not prescribe a solution. Rather, it is intended to provide guidance and advice. The examples presented are used only to demonstrate the generally accepted methodologies discussed in this manual. The underlying data and assumptions are not endorsed or recommended either by AWWA or the Rates and Charges Committee for use elsewhere. The purpose of this manual is to describe and present issues associated with developing water rates, fees, and charges, to enumerate the advantages and disadvantages of various alternatives, and to provide information to help users determine water rates, fees, and charges that are most relevant to a particular situation.

Acknowledgments

The AWWA Management Division Board of Trustees gratefully acknowledges the contributions made by members (past and present) of the Rates and Charges Committee, particularly the Editorial Committee, and others who drafted, edited, and provided the significant and critical commentary essential to developing this manual. The Editorial Committee dedicated countless hours in the final stages of preparation of this edition to ensure the overall technical quality, consistency and accuracy of the manual.

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A special thanks to Fernando Aranda, with StepWise Utility Advisors, Parker, Colo. for his assistance in updating the numeric examples used throughout the manual.

Introduction

During the last 20 years of the twentieth century and into the twenty-first century, the cost of supplying potable water increased significantly. This rapid increase can be attributed to many factors, including the passage and implementation of the US Safe Drinking Water Act and corollary legislation in other countries, population growth, the need to develop more remote and expensive water supplies, the need to replace aging infrastructure, and rapid economic development in some areas. The increased costs of meeting water quality requirements and utility plant needs have resulted in increased water rates and charges.

Historically, customers generally paid little attention to their water bills or the structure of the rates. However, as the rates and charges increased and water bills became a more significant percentage of customers' overall expenses, consumers have become increasingly interested in the rate-setting process. And with the heightened focus on conservation and water-use efficiency, water utilities are also recognizing the effect that rates and charges can have on customer use patterns.

With this recognition, new challenges in customer engagement, revenue stability, and the use of accepted cost-of-service and rate-design approaches become apparent. As the challenges of the industry change, so do the "tools" available including how customers are charged for service. To this end, the types of rate structures used by utilities and discussed in this manual now include an emerging rates design approach: water-budget rates (chapter IV.6). This approach attempts to reflect the unique water-use requirements of individual account holders and is gaining in use in some water-supply constrained utilities/geographies.

Additional changes to the manual include expansion of the chapters on System Development Charges (chapter VI.2) and Rates for Fire Protection Service (chapter IV.8), consolidation of the chapter on Value of Service Pricing into the Marginal Cost Pricing chapter (chapter V.8), and a significant rework of the chapter on Wholesale Rates—now renamed as Outside-City and Wholesale Rates (chapter V.1). Many of the other chapters have been updated to reflect current practices, and the numeric example used throughout the manual has also been revised.

The AWWA Rates and Charges Committee believes that a utility's full revenue requirements should be equitably recovered from classes of customers in proportion to the cost of serving those customers. However, the committee also recognizes that other considerations may, at times, be equally important in determining rates and charges and may better reflect emerging objectives of the utility or the community it serves, including water-use efficiency, revenue stability, and affordability.

The emergence of new rate and pricing policies has brought a continuing evolution in rate structures. In some cases, water rates and charges may have been adopted to achieve certain goals without a full understanding of the impacts or resulting implication. Some rate alternatives, if not properly designed, may even have impacts that are counter to what was intended.

This manual is intended to help policymakers, managers, and rate analysts consider all relevant factors when evaluating and selecting rates, charges, and pricing policies. It is a comprehensive collection of discussions and guidance on a variety of issues associated with designing and developing water rates and charges.

This manual contains seven sections:

- Section I provides an overview of the rate-setting process and the key steps in completing a cost-of-service analysis.

- Section II discusses the determination of revenue requirements.
- Section III presents the process in which costs are functionalized, allocated, and distributed to classes of customers.
- Section IV presents various rate structures and how they are developed.
- Section V presents pricing alternatives related to specific customers or groups of customers and a number of rate-design considerations.
- Section VI discusses the derivation and implementation of capacity and development charges.
- Section VII presents various implementation considerations.

is that it may be difficult to project costs, and it lacks the certainty of a historical test year. The advantage of a projected test year is that the rates to be developed for the test year will likely match up to the utility's budget or anticipated costs. Finally, a pro forma is a combination of the historical and projected test year. A pro forma test period begins with historical data and costs and then adjusts only for those "known and measurable" costs or changes. An example of a known and measurable change would be a labor agreement that specifies a certain percent adjustment to labor rates. Simple inflation is not considered a known and measurable change in costs. The disadvantage of the pro forma test year is that it may not fully capture changes in costs, but the advantage is that it has adjusted for only those costs that can clearly be documented as needing adjustment in the test year.

Generally, government-owned utilities are free to set their own policies regarding test-year periods. However, investor-owned utilities and those government-owned utilities that are under the jurisdiction of utility commissions are subject to particular legislative and regulatory practices that must be followed. These practices vary from jurisdiction to jurisdiction.

Methods of Accumulating Costs

Once the test year or time period for establishing the revenue requirements has been determined, the next decision is the method that will be used to accumulate costs within the revenue requirement analysis. The two generally accepted methods of accumulating costs for the revenue requirements are the *cash-needs approach* and the *utility-basis approach*. Each of these methods and the component costs contained within each method is discussed in more detail in the following sections.

Cash-Needs Approach

The objective of the cash-needs approach for developing revenue requirements is to provide revenue sufficient to recover total cash requirements for a given time period. Generally, the cash-needs approach is used by government-owned utilities (except in those jurisdictions where regulation requires the use of the utility approach). As used in this manual, the term *cash needs*, as it applies to measuring revenue requirements of a utility, should not be confused with the accounting terminology of the *cash-basis* accounting method of revenue and expense recognition. From a rate-making perspective, *cash needs* refers to the total revenues required by the utility to meet its annual cash expenditures, whereas the accounting term *cash basis* refers to revenues being recognized as earned when cash is received and expenses charged when cash is disbursed. The cash-needs approach to measuring revenue requirements of a utility may be evaluated on the cash, accrual, or modified accrual basis of accounting.

Generally, revenue requirement studies using the cash-needs approach are more straightforward to calculate than revenue requirement studies using the utility-basis approach. Many utilities budget in a format that may be very similar to the cash-needs approach.

Revenue requirement components. Basic revenue requirement components of the cash-needs approach include O&M expenses, taxes or transfer payments, debt-service payments, contributions to specified reserves, and the cost of capital expenditures that are not debt-financed or contributed (i.e., capital improvements funded directly from rate revenues). Depreciation expense is not included within the cash needs revenue requirement.

Operation and maintenance expenses. Depending on the test year selected, the O&M expense component can be projected based on actual expenditures and adjusted to reflect anticipated changes in expenditures during the projected test-year period.

GENERAL CONCEPTS FOR ESTABLISHING REVENUE REQUIREMENTS 13

Pro forma adjustments to historical O&M expenses are determined by incorporating known and measurable changes to recorded expenses, and by using well-considered estimates of future expenses.

Generally O&M expenses include salaries and wages, fringe benefits, purchased power, purchased water, other purchased services, rent, chemicals, other materials and supplies, small equipment that does not extend the useful life of major facilities, and general overhead expenses. For a government-owned utility, other elements of O&M expense might also include the costs of support services rendered by the municipality to the utility, such as the use of computer facilities, assistance in collecting water bills, procurement activities, human resources administration, fleet management, and other support services.

Taxes or transfer payments. A utility may be required to pay certain taxes as a part of their normal operations (e.g., a state utility tax on gross revenues). A utility may have a number of tax payments for their locality. In contrast to a tax payment, a transfer payment may be for items such as a payment in lieu of taxes (PILOT). AWWA's policy statement on Finance, Accounting, and Rates* states that "Water utility funds should not be diverted to uses unrelated to water utility services. Reasonable taxes, payments in lieu of taxes, and/or payments for services rendered to the water utility by a local government or other divisions of the owning entity may be included in the water utility's revenue requirements after taking into account the contribution for fire protection and other services furnished by the utility to the local government or to other divisions of the owning entity." Accordingly, payments made to a municipality's general fund should reimburse the general fund for the necessary cost of goods and/or services required by the water utility to provide water service. Transfers from the water fund to a municipal general fund, in addition to those specifically identified above, may be applicable to unique local situations and should be considered in conjunction with legal requirements and in conformance with the previously referenced AWWA policy statement.

Debt-service payments and specified reserves. The debt-service component of the cash-needs approach usually consists of principal and interest payments on bonds or other outstanding debt instruments. It may also include debt-service reserve requirements as established by the indenture or covenant. Other reserves are often required to provide for operating working capital, emergency repairs and replacements, as well as for routine replacements and extensions. In addition to debt service and payments to reserve fund accounts, many utilities are required to provide net revenues sufficient to cover the bonded debt, particularly if revenue bonds are involved. Typically, debt-service coverage requirements specify that revenues be sufficient to meet O&M expenses and taxes and, at a minimum, to equal or exceed a stated percentage of the annual debt-service payments. Coverage requirements are a test of the adequacy of utility revenues and do not necessarily represent a specific cash requirement or funding obligation, unless debt-service coverage is the controlling factor in terms of the overall annual revenue needs of the utility, which may be the case in a particular year. The coverage requirements are intended to provide a measure of security for bondholders. As such, coverage requirements must also be considered in determining the total annual revenue needed to comply with the utility's debt covenant agreements.

Rate-funded capital expenditures. This component of the cash-needs approach is not all capital expenditures, but rather, only that portion of the capital expenditures to be paid during the test year from current rate revenues. Capital expenditures may be classified into three broad categories: (1) normal annual (routine) replacement of existing facilities; (2) normal annual extensions and improvements; and (3) major

* AWWA Officers & Committee Directory, *Statements of Policy on Public Water Supply Matters*.

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capital replacements and improvements. A utility should periodically review and update its needs in each of these areas to recognize changing conditions. Projections for such needs are essential in developing overall revenue requirement projections. These projections of total capital needs should be accompanied by estimates of contributions received from developers or customers, government grants, and other non utility sources.

Government-owned utilities commonly use current revenues to finance

- Normal annual replacements,
- Extensions, and
- Improvements (such as meters, services, vehicles, smaller mains, valves, hydrants, and similar items that occur regularly each year).

Major capital projects are typically financed with a combination of long-term debt and equity or cash generated from annual utility revenues. Capital costs are distributed over the term of the bonds by repaying the debt over a number of years and using equity. An advantage of using long-term debt to fund major capital expenditures is that it results in a better matching of customers' charges with the use of the facilities so that existing customers will not be paying 100 percent of the initial cost of facilities that will be used for many years. Debt-service coverage compliance may result in the generation of annual revenues that may be available for funding of a portion of major capital improvements from annual revenues.

Utility-Basis Approach

The utility-basis approach to measuring revenue requirements is typically mandated for investor-owned water utilities and mandated or permitted for government-owned utilities in jurisdictions where the utility is regulated by a utility commission or other similar regulatory body.

The utility-basis approach for determining revenue requirements consist of O&M expenses, taxes or transfer payments, depreciation expense, and a "fair" return on rate base investment. While the utility-basis approach is in some ways similar to the cash-needs approach, where these two methods diverge is in how capital infrastructure is funded within the rates. The cash-needs approach utilizes debt-service and capital expenditures funded from rates. In contrast to this, the utility-basis approach uses depreciation expense and a return on rate base.

Municipal or government-owned utilities may also use the utility-basis approach for purposes of cost allocation. It is considered an appropriate method for calculating the costs of service applicable to all classes of customers, but is particularly applicable to those customers located outside the geographical limits of a government-owned utility. When a government-owned utility provides service to customers outside its geographical limits or corporate boundary, the situation is similar to the relationship of an investor-owned utility to its customers because the owner (political subdivision) provides services to nonowner customers (customers outside its geographical limits). In this situation, the government-owned utility, like an investor-owned utility, is entitled to earn a reasonable return from nonowner customers based on the value of its plant investment required to serve those customers. Some jurisdictions have laws or guidelines to regulate the rates that government-owned utilities charge customers located outside their limits. Chapter V.1 discusses the considerations in using the utility-basis approach for determining rates for outside-city and/or wholesale customers.

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capacity – The water utility's ability to have a certain quantity or level of resources available to meet the water service needs of its customers. Capacity is the combination of plant- and service-related activities required to provide the amount of service required by the customers. The plant facilities required are a composite of all types of facilities needed to provide service. It represents the ability of the water utility to meet the quantity, quality, peak loads, and other service requirements of the various customers or classes of customers served by the utility.

capital expenditures – Expenditures that result in the acquisition of or the addition of fixed assets.

capital program – A multiyear plan for capital expenditure spending to meet the regulatory, renewal, replacements, and expansion needs of a water utility. It sets forth each project or other contemplated expenditure in which the water utility is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

cash basis – The basis of accounting under which revenues are recorded when cash is received and expenditures are recorded when cash is disbursed.

cash-needs revenue requirements – The method of establishing annual revenue requirements giving consideration to the annual budget expenditures for operation and maintenance expenses, debt-service payments, cash-financed capital improvements, reserve fund requirements, and taxes. Debt-service coverage requirements must also be taken into account to establish cash-needs revenue requirements.

combined approach – An approach to determining system development charges based on a blended value of both the existing and expanded system's capacity. This method is typically used where some capacity is available in parts of the existing system (e.g., source of supply), but new or incremental capacity will need to be built in other parts (e.g., treatment plant) to serve new development at some point in the future; a combination of the buy-in and incremental cost approaches.

commodity costs (variable costs) – Costs that tend to vary with the quantity of water produced, including the costs of chemicals, a large part of power costs, and other elements that follow or change almost directly with the amount of water produced. Purchased water costs, if the water is purchased on a unit volume basis without minimum charges or any associated demand charges, may also be considered as commodity costs.

commodity demand – The method of cost allocation in which the annual cost of service by functional cost category is allocated to the cost components of commodity, demand, customer, and direct fire protection costs.

commodity demand rate – A multiple-part rate containing both fixed and variable components, generally requiring the fixed portion (or a percentage of it) to be paid independent of volume of water usage, while the variable portion is based on the volume of water usage. The fixed portion is generally based on the customer's peak demand requirements; it may also include customer charges (billing, metering, etc.).

connection charge – A charge made by the utility to recover the cost of connecting the customer's service line to the utility's facilities. This charge is often considered as contribution of capital by the customer or other agency applying for service.

construction work in progress (CWIP) – The utility's investment in facilities under construction, but not yet dedicated to service. The inclusion of CWIP in the rate base varies from one regulatory agency to another.

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flat rate – A periodic stated charge for utility service not based on metered quantity of service. Such a rate is used where service is provided on an unmetered basis.

flotation costs – The costs incurred by the issuer of securities incident to the planning and sale of securities. These costs include the spread for underwriters, feasibility studies, printing, advertising, fees of counsel, costs of presentations to potential investors, and the value of staff time and facilities required in the planning and sale of the bonds. They ordinarily do not include the costs of holding elections when required as a part of the process of authorization.

functional cost category – Costs related to a particular operational function of a utility for which annual operation and maintenance expenses and utility plant investment records are maintained. Generally, specific cost accounting codes are assigned to each functional cost category for purposes of tracking the costs and maintaining generally accepted accounting records. Functional cost categories include those activities related to source of supply, pumping, treatment, transmission and distribution mains, distribution storage, customer meters and services, customer accounting, billing and collections, and general and administrative-related activities.

future capacity – The capacity for service in excess of immediate requirements that is built into a utility in anticipation of increased demands for service resulting from higher uses by existing customers or from growth in the service area.

government-owned water utility – A water utility created by state or other government agency legislative action, with the mandate that the purposes of the utility are public purposes and that its functions are essential governmental proprietary functions. Its primary purpose is to provide its designated service area with potable water in an adequate supply at reasonable costs so that people of the area may promote their health, safety, and welfare. A government-owned water utility may be part of a municipal government operation, a county agency, a regional authority, or take such other form as is appropriate for its service area. Government-owned utilities operate financially to recover their total costs of providing service to their customers and do not have a goal of earning a profit from the provision of such service.

gross receipts tax – Payments made to a government entity based on the gross revenues received by the water utility from its revenues.

increasing block rates – A schedule of rates applicable to blocks of increasing usage in which the usage in each succeeding block is charged at a higher unit rate than in the previous blocks. Each successive block rate may be applicable to a greater volume of water delivery than the preceding block(s).

incremental cost method – An approach to determining system development charges based on the value or cost to expand the existing system's capacity. This method is typically used when the existing system has limited or no capacity to serve new development and new or incremental facilities are needed to serve new development now and into the future; may also be used in conjunction with the buy-in method resulting in the combined cost approach.

indenture – The formal agreement between a group of bondholders, acting through a trustee, and the issuer as to the terms and security for the debt. Ordinarily, it involves the placement of a lien on either the income, property, or both, being acquired from expenditure of the proceeds of the bond issue.

investor-owned water utility – A utility owned by an individual, partnership, corporation, or other qualified entity with the equity provided by shareholders.

GLOSSARY 14

service connection - That portion of the service line from the utility's water main to and including the curb stop at or adjacent to the street line or the customer's property line. It includes other valves or fittings that the utility may require at or between the main and the curb stop but does not include the curb box or meter.

standby service - Service provided occasionally under certain defined conditions, such as in the event of failure of the customer's normal water supply system. Fire protection is another form of standby service.

system development charge - A contribution of capital toward existing or planned future backup plant facilities necessary to meet the service needs of new customers to which such fees apply. Three methods used to determine the amount of these charges are the buy-in method, the incremental cost method, and the combined approach which includes elements of the first two methods. Various terms are used to describe these charges in the industry, but these charges are intended to provide funds to be used to finance all or part of capital improvements necessary to serve new customers.

system development charge facilities - Those facilities, or a portion of those facilities, that have been identified as being required for new customer growth. The cost of the facilities will be recovered in total or in part through system development charges. Typically these facilities include "backbone" facilities such as source of supply, pumping, treatment and transmission mains.

test year - The annualized period for which costs are to be analyzed and rates established.

treated water - Water that has been obtained from supply sources and treated to produce potable water standards.

uniform volume charge - A single charge per unit of volume for all water used. A single uniform rate can be applicable to all customers of a utility or a separate uniform rate may be designed for each customer class.

unit cost - The cost of producing a unit of a product or service. An example would be the cost of treating a thousand gallons of potable water for use by the water utility's customers.

unit of service - An element of service for which a cost can be ascertained, such as thousand gallons, hundred cubic feet, million gallons per day, monthly bill, etc.

unmetered or flat rate - A fixed charge for unmetered service, often simply based on the number of fixtures and water-using devices of the customer.

used and useful - A term applicable to utility plant investment that is includable in the development of the rate base as part of the rate-making process. Plant investment is considered to be used and useful if it is actively used in the provision of service to customers.

user charges - The monthly, bimonthly, quarterly user charges made to the users of water service through the general water rate structures of the utility for the utility's share of the cost of providing water service. Typically these charges include both a fixed component and a variable or volume based rate applied to metered water use.

utility-basis revenue requirements - The method of establishing annual revenue requirements giving consideration to annual operation and maintenance expense, depreciation expense, taxes, and return on rate base.

water-budget rates - A form of increasing block rates where the amount of water within the first block or blocks is based on the estimated, efficient water needs of the

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FB WORKPAPER 131

Date: 5/16/2018
 Invoice # 11/17

B & D Environmental, Inc.
 200 Harbor Circle
 Georgetown, Texas 78633
 (512) 264-9124
 bretfenner@yahoo.com

Flamingo Lakes Lot Owners Association
 P.O. Box 679
 Montgomery, Texas 77356
 Customer: Flamingo

Invoice #	Invoice Description	Invoice Date
47766	Water Rate/Tariff Change Application	Due on receipt

Item #	Description	Rate	Hours	Amount
1	Prepared and submitted a Water Rate/Tariff Change Application to the PUC for approval	\$		3,000.00
1 hour	12/13/17: Prepared response to staff's first administrative competeness recommendation	\$ 175 per Hour	\$	175.00
2 hours	01/17/18: Prepared response to staff's first request for information	\$ 175 per Hour	\$	350.00
4 hours	03/16/18: Prepared response to staff's second request for information	\$ 175 per Hour	\$	700.00
1 hour	04/27/18: Submitted bank loan information requested by Staff	\$ 175 per Hour	\$	175.00
1 hour	05/15/18: phone conference with staff regarding settlement of this application	\$ 175 per Hour	\$	175.00
2 hours	05/16/18: Prepared amended notice and response for well surcharge.	\$ 175 per Hour	\$	350.00

Subtotal \$ 4,875.00
Sales Tax 0
Total \$ 4,875.00

Make all checks payable to B & D Environmental, Inc.

Thank you for your business!

Please Note our new Address

0000015

BUCKET 41160
Item #1
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SCHEDULE I-3 METERED CON

UTILITY NAME: <u>Flamingo Lakes Lot Owners Assc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 METERED ACTIVE CONNECTIONS BY METER SIZE FOR TEST YEAR ENDED: <u>December 31, 2016</u>							
A	B	C	D	E	F	G	H
Number of Connections							
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) / 2		(E x G)
1.	5/8" x 3/4"	84	0	84	84	1.0	84
2.	3/4"	0	0	0	0	1.5	
3.	1"	0	0	0	0	2.5	
4.	1 1/2"	0	0	0	0	5.0	
5.	2"	0	0	0	0	8.0	
6.	6"	0	0	0	0	50	
7.							
8.							
9.	Total	84		84	84		84
10	Average						

Bucket " 76047
 Item # 1
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SCHEDULE I-3 METERED CON

UTILITY NAME: Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 METERED ACTIVE CONNECTIONS BY METER SIZE FOR TEST YEAR ENDED: 12/31 2015							
A	B	C	D	E	F	G	H
Number of Connections							
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) 2		(E x G)
1.	5 8" x 3 4"	600	-2	598	599	1.0	599
2.	3 4"			0	0	1.5	0
3.	1"	1		1	1	2.5	2.5
4.	1 1 2"	3		3	3	5.0	15
5.	2"	1		1	1	8.0	8
6.	3"	5		5	5	15.0	75
7.	4"			0	0	25.0	0
8.	6"	1		1	1	30.0	30
9.	Total	611	-2	609	610		729.5
10	Average	611	-2	609	610		

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NITSCH SON UTILITY COMPANY, INC.
 Income Statement
 For the Twelve Months Ending December 31, 2015

NARUC	Title	Year to Date	Adjustments	Water	Sewer
Revenues					
400	Revenue - Water & Sewer	673,364		289,546.00	383,817.78
	Interest Income	542	(542)		
	Total Revenues	673,906	(542)	289,546.00	383,817.78
Cost of Sales					
718	Chemicals & Treatments - Sewer	5,703		-	5,703.18
711	Sludge Haul	16,770			16,770.00
664	Maintenance - Water	16,246		16,245.85	
764	Maintenance - Sewer	35,413			35,413.35
	Deposit Refunds	283	(283)	-	-
	Total Cost of Sales	74,416	(283)	16,245.85	57,886.53
	Gross Profit	599,491	(259)	273,300.15	325,931.25
Expenses					
778	Accounting and Legal Fees	47,038		23,519.16	23,519.16
750	Auto Truck Tractor Trailer	18,347		9,173.61	9,173.61
770	Bad Debt	606		330.09	276.21
775	Bank Service Charges	2,531		1,265.74	1,265.74
731	Contract Labor	6,065		3,032.50	3,032.50
775	Contributions	100		50.00	50.00
775	Dues & Subscriptions	3,724		1,862.00	1,862.00
704/784	Insurance & Employee Benefits	77,859		38,929.36	38,929.36
775	Licenses	233		116.50	116.50
777	Office Supplies & Postage	37,479		20,405.18	17,074.29
777	Office Expense	936		509.74	426.54
777	Repair and Maintenance	810		333.19	476.81
701	Salaries (50.50)	181,318		90,658.80	90,658.80
720	Shop Supplies	18,212		9,106.01	9,106.01
408	Taxes - Payroll	14,699		7,349.36	7,349.36
408	Taxes - Ad Valorem	21,462		8,828.39	12,633.85
775	Telephone	8,859		4,823.39	4,036.04
618	City of Houston GRP Fee	64,388		64,387.89	
615	Utilities - Water	17,982		17,981.92	
715	Utilities - Sewer	18,565			18,565.22
403	Depreciation	50,270	6,623	24,187.33	32,705.91
408	Taxes - Gross Receipts	1,416		608.84	807.06
408	Taxes - TCEQ	6,801	(6,801)		
775	Contract Services	2,724		1,362.23	1,362.23

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NITSCH SON UTILITY COMPANY, INC.
 Income Statement
 For the Twelve Months Ending December 31, 2015

NARUC	Title	Year to Date	Adjustments	Water	Sewer
	Total Expenses	602,426	(178)	328,821.22	273,427.18
	Net Income	(2,935)	(81)	(55,521.07)	52,504.07
		Number	Percent		
	Water Customers	729	54%		
	Sewer Customers	610	46%		
	Total	1,339	100%		
	Water Gross Plant	870,829	41%		
	Sewer Gross Plant	1,246,199	59%		
	Total	2,117,029	100%		

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SCHEDULE I-3 METERED CON

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 METERED ACTIVE CONNECTIONS BY METER SIZE FOR TEST YEAR ENDED: 12/31 2015							
A	B	C	D	E	F	G	H
		Number of Connections					
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) 2		(E x G)
1	5 8" x 3 4"	720	-3	717	718.5	1.0	718.5
2.	3 4"			0	0	1.5	0
3.	1"	1		1	1	2.5	2.5
4.	1 1 2"	3		3	3	5.0	15
5	2"	1		1	1	8.0	8
6.	3"	5		5	5	15.0	75
7.	6"	1		1	1	30.0	30
8.					0		0
9	Total	731	-3	728	729.5		849
10	Average						

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Nitsch & Son Utility Company, Inc.
Supplemental Schedule II-17 A - Regulatory Expense
For the Test Year Ended 12/31/2015

Updated 8/4/2016 - PUC case only

Rate Case Expenses incurred and estimated to settlement:

Marvin B. Morgan - Consulting:

12/6/2014	#11989	3,528.00	
7/1/2015	#12005	2,200.00	
8/14/2015	#12009	5,200.00	
11/4/2015	#12012	6,464.00	
12/14/2015	#12014	2,204.00	
5/3/2016	#12022	4,536.00	
6/2/2016	#12023	7,664.00	
8/3/2016	#12026	1,004.00	
Estimated to settlement		10,000.00	
			42,800.00
Bill Flickinger, Attorney			
6/20/2016	# NITSCH062016	2,734.20	
Estimated from filing to settlement		20,000.00	

	22,734.20
Total estimated rate case expenses	<u>65,534.20</u>
Amortize over three years	<u>21,844.73</u>
Total Water and Sewer Customers outside City of Houston	1,145
Per Customer per month for 36 months	\$ 0.53

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

December 6, 2014

In Reference To: Rate Increase Application
 Invoice # 11989

Professional Services

Amount

9/25/2014 Rate Increase Application - Review documents from company
 9/30/2014 Rate Increase Application - reviewing and checking information
 10/13/2014 Rate Increase Application - review previous application from 2008
 10/17/2014 Rate Increase Application - Allocation of income statement between water and
 sewer and making adjustments to book amounts to convert to utility basis
 10/29/2014 Rate Increase Application - Preparation of evaluation of rate increase
 10/30/2014 Rate Increase Application - Separate depreciation schedule between water,
 sewer, and common
 11/5/2014 Rate Increase Application - preparation of cost of service and proposed rate
 design

	<u>Hours</u>	
For professional services rendered	8.82	\$3,528.00
8/4/2014 Payment - thank you. Check No. 443		(\$2,500.00)
Total payments and adjustments		(\$2,500.00)
Balance due		<u>\$1,028.00</u>

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

July 1, 2015

In Reference To: Rate Increase Application
 Invoice #12005

Professional Services

	<u>Amount</u>
4/8/2015 Rate Increase Application - Review documents and prepare e-mail to update information to end of 2014	
6/15/2015 Rate Increase Application - review updated figures for 2014	
6/19/2015 Rate Increase Application - review updated test year information and preparation of new estimate of the size of the increase	
6/20/2015 Rate Increase Application - Preparation of estimate based upon 2014 information	
	<u>Hours</u>
For professional services rendered	5.50 \$2,200.00
Previous balance	\$1,028.00
12/17/2014 Payment - thank you. Check No. 675	<u>(\$1,028.00)</u>
Total payments and adjustments	<u>(\$1,028.00)</u>
Balance due	<u>\$2,200.00</u>

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

August 14, 2015

In Reference To: Rate Increase Application
 Invoice #12009

Professional ServicesAmount

7/10/2015 Rate Increase Application - Phone conference with Glenn about the rate increase and prepare memo on information necessary to complete the application and file with the PUC

7/14/2015 Rate Increase Application - Review of information received and preparation of list of items needed for filing a rate increase

7/15/2015 Rate Increase Application - Preparation of attachments for application

7/24/2015 Rate Increase Application - Preparation of Application

7/27/2015 Rate Increase Application - Preparation of Application schedules

8/3/2015 Rate Increase Application - Preparation of application and schedules

8/7/2015 Rate Increase Application - make adjustments to cost of service for known and measurable changes

8/13/2015 Rate Increase Application - make final adjustments to rate increase application and forward to Mark Zeppa

8/14/2015 Rate Increase Application - Review filing requirements and determine what remains to be gathered

	<u>Hours</u>	
For professional services rendered	13.00	\$5,200.00
Previous balance		\$2,200.00
7/11/2015 Payment - thank you. Check No. 1004		<u>(\$2,200.00)</u>
Total payments and adjustments		(\$2,200.00)

Nitsch and Son Utility Company, Inc.

Page 2

Amount

Balance due

\$5,200.00

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

November 4, 2015

In Reference To: Rate Increase Application
 Invoice # 12012

Professional Services

	<u>Amount</u>
9/28/2015 Rate Increase Application - Prepare memo for additional filing requirements under new PUC rules	
10/2/2015 Rate Increase Application - begin completion of new PUC Class B application	
10/5/2015 Rate Increase Application - Reconcile Plant with previous rate application and prepare depreciation schedules to match PUC form	
10/8/2015 Rate Increase Application - preparation of depreciation schedules and reconciliation with previous case	
10/15/2015 Rate Increase Application - Reconciliation of plant with previous case and listing additions and retirements	
10/21/2015 Rate Increase Application - Allocate 2012 income statement between Water and Sewer	
10/26/2015 Rate Increase Application - preparation of Rate Filing Package	
10/27/2015 Rate Increase Application - preparation of rate filing package	
	<u>Hours</u>
For professional services rendered	16.16 \$6,464.00
Previous balance	\$5,200.00
8/24/2015 Payment - thank you. Check No. 1081	(\$5,200.00)
Total payments and adjustments	(\$5,200.00)
Balance due	<u>\$6,464.00</u>

112

0000026

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

December 28, 2015

In Reference To Rate Increase Application
 Invoice #12014

Professional Services

	<u>Amount</u>
11/4/2015 Rate Increase Application - preparation of water rate filing package	
Rate Increase Application - preparation of plant schedules for water	
11/6/2015 Rate Increase Application - Reviewing schedules and proofing	
11/7/2015 Rate Increase Application- preparation of sewer application	
	<u>Hours</u>
For professional services rendered	5.51 \$2,204.00
Previous balance	\$6,464.00
11/30/2015 Payment - thank you. Check No. 1243	<u>(\$6,464.00)</u>
Total payments and adjustments	<u>(\$6,464.00)</u>
Balance due	<u>\$2,204.00</u>

113

Marvin B. Morgan, Utility Consulting

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

May 3, 2016

In Reference To: Rate Increase Application
 Invoice # 12022

Professional Services

	<u>Amount</u>
3/25/2016 Rate Increase Application - Prepare list of information to update test year to calendar year 2015 and send to Utility	
4/19/2016 Rate Increase Application - preparation of allocated income statement and update depreciation schedules	
4/20/2016 Rate Increase Application - preparation of allocated income statement	
4/26/2016 Rate Increase Application - Work on Cost of Service schedules	
4/27/2016 Rate Increase Application - Work on Cost of Service Schedules	
4/29/2016 Rate Increase Application - Insert Depreciation Schedules into Sewer COS schedules and link to Rate Base Schedule	
5/1/2016 Rate Increase Application - preparation of Sewer Cost of Service schedules	
	<u>Hours</u>
For professional services rendered	11.34 \$4,536.00
Previous balance	\$2,204.00
1/25/2016 Payment - thank you. Check No. 1332	(\$2,204.00)
Total payments and adjustments	(\$2,204.00)
Balance due	<u>\$4,536.00</u>

1141

Marvin B. Morgan, Utility Consulting

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

June 2, 2016

In Reference To Rate Increase Application
 Invoice # 12023

Professional Services

Amount

5/4/2016 Rate Increase Application - preparation of Water Cost of Service Schedules

5/9/2016 Rate Increase Application - Preparation of Cost of Service Schedules

5/11/2016 Rate Increase Application - preparation of Cost of Service schedules and adjustments

5/12/2016 Rate Increase Application - preparation of Cost of Service Schedules and adjustments

5/13/2016 Rate Increase Application - Preparation of Water Plant reconciliation, property taxes and payroll taxes

5/16/2016 Rate Increase Application - preparation of payroll and other taxes schedules

5/17/2016 Rate Increase Application - Preparation of income tax schedules and adjustments

5/18/2016 Rate Increase Application - prepare rate design and send to Glenn

Proof read schedules

5/19/2016 Rate Increase Application - proof reading water schedules

5/23/2016 Rate Increase Application - Preparation of Notice to Customers for PUC and City of Houston

5/24/2016 Rate Increase Application - Preparation of Notices to customers for City of Houston and PUC

5/25/2016 Rate Increase Application - Preparation of PUC notice to customers

Hours

For professional services rendered

19.16 \$7,664.00

115

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Nitsch and Son Utility Company, Inc.

Page 2

	<u>Amount</u>
Previous balance	\$4,536.00
5/16/2016 Payment - thank you. Check No. 1509	<u>(\$4,536.00)</u>
Total payments and adjustments	<u>(\$4,536.00)</u>
Balance due	<u>\$7,664.00</u>

116

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Marvin B. Morgan, Utility Consulting

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

August 3, 2016

In Reference To: Rate Increase Application
 Invoice #12026

Professional Services

	<u>Hours</u>	<u>Amount</u>
6/15/2016 Rate Increase Application - check and make final corrections to Rate Increase Application for filing		
7/20/2016 Rate Increase Application - Review PUC Staff recommendations and ALJ order Phone conferences with Bill Flickinger and Glenn Nitsch		
8/2/2016 Rate Increase Application - Review PUC First Request for Information		
For professional services rendered	2.51	\$1,004.00
Previous balance		\$7,664.00
6/18/2016 Payment - thank you. Check No. 1569		(\$7,664.00)
Total payments and adjustments		(\$7,664.00)
Balance due		<u>\$1,004.00</u>

WILLATT & FLICKINGER, PLLC
ATTORNEYS AT LAW

2001 NORTH LAMAR • AUSTIN, TEXAS 78705 • (512) 476 6604 • FAX (512) 469 9148

June 20, 2016

VIA EMAIL ONLY TO: glenn@nitschutility.com

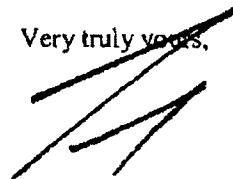
Mr. Glenn Nitsch
Nitsch & Son Utility Company, Inc.
17414 Spicewood Spring Lane
Spring, Texas 77379

Re: Billing for Professional Services Rendered

Dear Glenn:

Enclosed is our bill for professional services rendered to date in connection with the Nitsch & Son Utility Company, Inc. rate case.

Very truly yours,



Bill Flickinger

BF/an
Enclosure

cc: Mr. Marvin B. Morgan, C.P.A. (Via Email Only)
15009 Glen Heather Drive
Lakeway, Texas 78734
(w/enclosure)

WILLATT & FLICKINGER, PLLC
ATTORNEYS AT LAW

2001 NORTH LAMAR · AUSTIN, TEXAS 78705 · (512) 476-6604 · FAX (512) 469-9148

June 20, 2016

Mr. Glenn Nitsch
Nitsch & Son Utility Company, Inc.
17414 Spicewood Spring Lane
Spring, Texas 77379

INVOICE # NITSCH062016

FOR PROFESSIONAL SERVICES RENDERED to date in connection with the Nitsch & Son Utility Company, Inc. rate case:

BILL FLICKINGER

05/25/16 Telephone conference with Marvin Morgan on proposed rate case filings. (0.2 Hours).
06/15/16 Continue review of rate filing packet. (0.9 Hours).
06/16/16 Draft and send email to Glenn Nitsch on PUC case number for rate case. (0.2 Hours). Telephone conference with Marvin Morgan on status of rate case filings. (0.2 Hours).
06/20/16 Receive and review emails from City of Houston Legal Department requesting additional information for rate case, and forward same to Marvin Morgan. (0.3 Hours).

Attorney BF: 1.8 Hours

ALLISON NIX

05/25/16 Receive and review numerous emails from Marvin Morgan transmitting documentation in connection with filing of the rate case. (0.5 Hours).
06/14/16 Continue reviewing rate case documents and researching PUC and City of Houston filing procedures. Telephone conference with Marvin Morgan to discuss questions on calculations on schedules. Draft email to Marvin Morgan detailing calculations questions. (4.5 Hours).
06/15/16 Receive and review emails from Marvin Morgan on status of rate case filing. Finalize and send emails to Marvin Morgan with questions regarding schedules calculations. Continue review of rate packet to prepare for filing. Telephone

WILLATT & FLICKINGER, PLLC

June 20, 2016

Page 2

conference with Marvin Morgan on same. (1.5 Hours). Receive and review email from Marvin Morgan providing revised applications and notices. Additional telephone conferences with Marvin Morgan on same. Draft cover letter for rate increase application to be sent to the City of Houston. Continue preparation of rate case filing packets. (1.9 Hours).

06 16 16 Draft and send email to Marvin Morgan on status of sending notices to customers and obtaining the signed affidavits for same. Receive and review his reply (0.2 Hours). Continue preparation of rate filing packets for PUC and City of Houston. Receive and review scans of executed affidavits for mailing of notices. Telephone conference with Marvin Morgan on same. Finalize rate increase applications. Prepare and send application packets to the City of Houston. E-file PUC rate increase application, and proceed to PUC to submit the required hard copies. (4.8 Hours).

06 20 16 Telephone conference with City of Houston verifying receipt of rate increase application. (0.2 Hours). Receive and review emails from the City of Houston with additional information requests. Forward same to Glenn Nitsch with cover email. (0.2 Hours).

Legal Assistant AN: 13.8 Hours

Attorney BF: 1.8 Hours @ \$325.00 per hour	\$585.00
Legal Assistant AN: 13.8 Hours @ \$125.00 per hour	\$1,725.00

CLIENT EXPENSES

1,321 Photocopies @ \$.20 each	\$264.20
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320 Color Photocopies @ \$.50 each	\$160.00
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Total Client Expenses	\$424.20
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TOTAL AMOUNT DUE	\$2,734.20
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g bills nitsch 2016 6
6 20 16

120

0000034

Date: 5/16/2018
Invoice # 11/17

B & D Environmental, Inc.
200 Harbor Circle
Georgetown, Texas 78633
(512) 264-9124
bretfenner@yahoo.com

Flamingo Lakes Lot Owners Association
P.O. Box 679
Montgomery, Texas 77356
Customer: Flamingo

Invoice No.	Invoice Description	Invoice Date
47766	Water Rate/Tariff Change Application	Due on receipt

Item	Description	Rate	Hours	Amount
1	Prepared and submitted a Water Rate/Tariff Change Application to the PUC for approval			\$ 3,000.00
1 hour	12/13/17: Prepared response to staff's first administrative completeness recommendation	\$ 175 per Hour		\$ 175.00
2 hours	01/17/18: Prepared response to staff's first request for information	\$ 175 per Hour		\$ 350.00
4 hours	03/16/18: Prepared response to staff's second request for information	\$ 175 per Hour		\$ 700.00
1 hour	04/27/18: Submitted bank loan information requested by Staff	\$ 175 per Hour		\$ 175.00
1 hour	05/15/18: phone conference with staff regarding settlement of this application	\$ 175 per Hour		\$ 175.00
2 hours	05/16/18: Prepared amended notice and response for well surcharge.	\$ 175 per Hour		\$ 350.00

Subtotal \$ 4,875.00
Sales Tax 0
Total \$ 4,875.00

Make all checks payable to B & D Environmental, Inc.

Thank you for your business!

Please Note our new Address

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SCHEDULE I-3 METERED CON

UTILITY NAME: <u>Flamingo Lakes Lot Owners Assc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 METERED ACTIVE CONNECTIONS BY METER SIZE FOR TEST YEAR ENDED: <u>December 31, 2016</u>							
A	B	C	D	E	F	G	H
Number of Connections							
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) /2		(E x G)
1.	5/8" x 3/4"	84	0	84	84	1.0	84
2.	3/4"	0	0	0	0	1.5	
3.	1"	0	0	0	0	2.5	
4.	1 1/2"	0	0	0	0	5.0	
5.	2"	0	0	0	0	8.0	
6.	6"	0	0	0	0	50	
7.							
8.							
9.	Total	84		84	84		84
10	Average						

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SCHEDULE I-3 METERED CON

UTILITY NAME: Nitsch & Son Utility Company, Inc. SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 METERED ACTIVE CONNECTIONS BY METER SIZE FOR TEST YEAR ENDED: 12/31 2015							
A	B	C	D	E	F	G	H
Number of Connections							
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) 2		(E x G)
1.	5 8" x 3 4"	600	-2	598	599	1.0	599
2.	3 4"			0	0	1.5	0
3.	1"	1		1	1	2.5	2.5
4.	1 1 2"	3		3	3	5.0	15
5.	2"	1		1	1	8.0	8
6.	3"	5		5	5	15.0	75
7.	4"			0	0	25.0	0
8.	6"	1		1	1	30.0	30
9.	Total	611	-2	609	610		729.5
10	Average	611	-2	609	610		

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NITSCH SON UTILITY COMPANY, INC.
 Income Statement
 For the Twelve Months Ending December 31, 2015

NARUC	Title	Year to Date	Adjustments	Water	Sewer
Revenues					
400	Revenue - Water & Sewer	673,364		289,546.00	383,817.78
	Interest Income	542	(542)		
	Total Revenues	673,906	(542)	289,546.00	383,817.78
Cost of Sales					
718	Chemicals & Treatments - Sewer	5,703		-	5,703.18
711	Sludge Haul	16,770			16,770.00
664	Maintenance - Water	16,246		16,245.85	
764	Maintenance - Sewer	35,413			35,413.35
	Deposit Refunds	283	(283)	-	-
	Total Cost of Sales	74,416	(283)	16,245.85	57,886.53
	Gross Profit	599,491	(259)	273,300.15	325,931.25
Expenses					
778	Accounting and Legal Fees	47,038		23,519.16	23,519.16
750	Auto Truck Tractor Trailer	18,347		9,173.61	9,173.61
770	Bad Debt	606		330.09	276.21
775	Bank Service Charges	2,531		1,265.74	1,265.74
731	Contract Labor	6,065		3,032.50	3,032.50
775	Contributions	100		50.00	50.00
775	Dues & Subscriptions	3,724		1,862.00	1,862.00
704/784	Insurance & Employee Benefits	77,859		38,929.36	38,929.36
775	Licenses	233		116.50	116.50
777	Office Supplies & Postage	37,479		20,405.18	17,074.29
777	Office Expense	936		509.74	426.54
777	Repair and Maintenance	810		333.19	476.81
701	Salaries (50.50)	181,318		90,658.80	90,658.80
720	Shop Supplies	18,212		9,106.01	9,106.01
408	Taxes - Payroll	14,699		7,349.36	7,349.36
408	Taxes - Ad Valorem	21,462		8,828.39	12,633.85
775	Telephone	8,859		4,823.39	4,036.04
618	City of Houston GRP Fee	64,388		64,387.89	
615	Utilities - Water	17,982		17,981.92	
715	Utilities - Sewer	18,565			18,565.22
403	Depreciation	50,270	6,623	24,187.33	32,705.91
408	Taxes - Gross Receipts	1,416		608.84	807.06
408	Taxes - TCEQ	6,801	(6,801)		
775	Contract Services	2,724		1,362.23	1,362.23

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NITSCH SON UTILITY COMPANY, INC.
 Income Statement
 For the Twelve Months Ending December 31, 2015

NARUC	Title	Year to Date	Adjustments	Water	Sewer
	Total Expenses	602,426	(178)	328,821.22	273,427.18
	Net Income	(2,935)	(81)	(55,521.07)	52,504.07

	Number	Percent
Water Customers	729	54%
Sewer Customers	610	46%
Total	1,339	100%

Water Gross Plant	870,829	41%
Sewer Gross Plant	1,246,199	59%
Total	2,117,029	100%

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SCHEDULE I-3 METERED CON

UTILITY NAME: <u>Nitsch & Son Utility Company, Inc.</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 METERED ACTIVE CONNECTIONS BY METER SIZE FOR TEST YEAR ENDED 12/31 2015							
A	B	C	D	E	F	G	H
		Number of Connections					
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) 2		(E x G)
1	5 8" x 3 4"	720	-3	717	718.5	1.0	718.5
2	3 4"			0	0	1.5	0
3	1"	1		1	1	2.5	2.5
4	1 1 2"	3		3	3	5.0	15
5	2"	1		1	1	8.0	8
6	3"	5		5	5	15.0	75
7	6"	1		1	1	30.0	30
8					0		0
9	Total	731	-3	728	729.5		849
10	Average						

DocKet : 46069
Item # 24
Page 107-120 of 401

Nitsch & Son Utility Company, Inc.
Supplemental Schedule II-17 A - Regulatory Expense
For the Test Year Ended 12/31/2015

Updated 8/4/2016 - PUC case only

Rate Case Expenses incurred and estimated to settlement:

Marvin B. Morgan - Consulting:

12/6/2014	#11989	3,528.00	
7/1/2015	#12005	2,200.00	
8/14/2015	#12009	5,200.00	
11/4/2015	#12012	6,464.00	
12/14/2015	#12014	2,204.00	
5/3/2016	#12022	4,536.00	
6/2/2016	#12023	7,664.00	
8/3/2016	#12026	1,004.00	
Estimated to settlement		10,000.00	
			42,800.00

Bill Flickinger, Attorney

6/20/2016 # NITSCH062016	2,734.20	
Estimated from filing to settlement	20,000.00	

	22,734.20	
Total estimated rate case expenses	<u>65,534.20</u>	
Amortize over three years	21,844.73	
Total Water and Sewer Customers outside City of Houston	1,145	
Per Customer per month for 36 months	\$ 0.53	

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

December 6, 2014

In Reference To: Rate Increase Application
 Invoice # 11989

Professional Services

	<u>Amount</u>
9/25/2014 Rate Increase Application - Review documents from company	
9/30/2014 Rate Increase Application - reviewing and checking information	
10/13/2014 Rate Increase Application - review previous application from 2008	
10/17/2014 Rate Increase Application - Allocation of income statement between water and sewer and making adjustments to book amounts to convert to utility basis	
10/29/2014 Rate Increase Application - Preparation of evaluation of rate increase	
10/30/2014 Rate Increase Application - Separate depreciation schedule between water, sewer, and common	
11/5/2014 Rate Increase Application - preparation of cost of service and proposed rate design	
	<u>Hours</u>
For professional services rendered	8.82 \$3,528.00
8/4/2014 Payment - thank you. Check No. 443	(\$2,500.00)
Total payments and adjustments	(\$2,500.00)
Balance due	<u>\$1,028.00</u>

108

0000042

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

July 1, 2015

In Reference To: Rate Increase Application
 Invoice # 12005

Professional Services

		<u>Amount</u>
4/8/2015	Rate Increase Application - Review documents and prepare e-mail to update information to end of 2014	
6/15/2015	Rate Increase Application - review updated figures for 2014	
6/19/2015	Rate Increase Application - review updated test year information and preparation of new estimate of the size of the increase	
6/20/2015	Rate Increase Application - Preparation of estimate based upon 2014 information	
		<u>Hours</u>
	For professional services rendered	5.50 \$2,200.00
	Previous balance	\$1,028.00
12/17/2014	Payment - thank you. Check No. 675	<u>(\$1,028.00)</u>
	Total payments and adjustments	<u>(\$1,028.00)</u>
	Balance due	<u>\$2,200.00</u>

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

August 14, 2015

In Reference To: Rate Increase Application
 Invoice #12009

Professional Services

	<u>Amount</u>
7/10/2015 Rate Increase Application - Phone conference with Glenn about the rate increase and prepare memo on information necessary to complete the application and file with the PUC	
7/14/2015 Rate Increase Application - Review of information received and preparation of list of items needed for filing a rate increase	
7/15/2015 Rate Increase Application - Preparation of attachments for application	
7/24/2015 Rate Increase Application - Preparation of Application	
7/27/2015 Rate Increase Application - Preparation of Application schedules	
8/3/2015 Rate Increase Application - Preparation of application and schedules	
8/7/2015 Rate Increase Application - make adjustments to cost of service for known and measurable changes	
8/13/2015 Rate Increase Application - make final adjustments to rate increase application and forward to Mark Zeppa	
8/14/2015 Rate Increase Application - Review filing requirements and determine what remains to be gathered	
	<u>Hours</u>
For professional services rendered	13.00 \$5,200.00
Previous balance	\$2,200.00
7/11/2015 Payment - thank you. Check No. 1004	(\$2,200.00)
Total payments and adjustments	(\$2,200.00)

Nitsch and Son Utility Company, Inc.

Page 2

Amount

Balance due

\$5,200.00

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

November 4, 2015

In Reference To Rate Increase Application
 Invoice # 12012

Professional Services

Amount

9/28/2015 Rate Increase Application - Prepare memo for additional filing requirements under new PUC rules

10/2/2015 Rate Increase Application - begin completion of new PUC Class B application

10/5/2015 Rate Increase Application - Reconcile Plant with previous rate application and prepare depreciation schedules to match PUC form

10/8/2015 Rate Increase Application - preparation of depreciation schedules and reconciliation with previous case

10/15/2015 Rate Increase Application - Reconciliation of plant with previous case and listing additions and retirements

10/21/2015 Rate Increase Application - Allocate 2012 income statement between Water and Sewer

10/26/2015 Rate Increase Application - preparation of Rate Filing Package

10/27/2015 Rate Increase Application - preparation of rate filing package

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	16.16	\$6,464.00
Previous balance		\$5,200.00
8/24/2015 Payment - thank you. Check No. 1081		(\$5,200.00)
Total payments and adjustments		(\$5,200.00)
Balance due		<u>\$6,464.00</u>

Marvin B. Morgan, C.P.A.

15009 Glen Heather Drive
 Lakeway, TX 78714-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

December 28, 2015

In Reference To Rate Increase Application
 Invoice # 12014

Professional Services

	<u>Amount</u>
11/4/2015 Rate Increase Application - preparation of water rate filing package	
Rate Increase Application - preparation of plant schedules for water	
11/6/2015 Rate Increase Application - Reviewing schedules and proofing	
11/7/2015 Rate Increase Application- preparation of sewer application	
	<u>Hours</u>
For professional services rendered	5.51 \$2,204.00
Previous balance	\$6,464.00
11/30/2015 Payment - thank you. Check No. 1243	(\$6,464.00)
Total payments and adjustments	(\$6,464.00)
Balance due	<u>\$2,204.00</u>

113

0000047

Marvin B. Morgan, Utility Consulting

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to:

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

May 3, 2016

In Reference To: Rate Increase Application
 Invoice # 12022

Professional Services

	<u>Amount</u>
3/25/2016 Rate Increase Application - Prepare list of information to update test year to calendar year 2015 and send to Utility	
4/19/2016 Rate Increase Application - preparation of allocated income statement and update depreciation schedules	
4/20/2016 Rate Increase Application - preparation of allocated income statement	
4/26/2016 Rate Increase Application - Work on Cost of Service schedules	
4/27/2016 Rate Increase Application - Work on Cost of Service Schedules	
4/29/2016 Rate Increase Application - Insert Depreciation Schedules into Sewer COS schedules and link to Rate Base Schedule	
5/1/2016 Rate Increase Application - preparation of Sewer Cost of Service schedules	
	<u>Hours</u>
For professional services rendered	11.34 \$4,536.00
Previous balance	\$2,204.00
1/25/2016 Payment - thank you. Check No. 1332	<u>(\$2,204.00)</u>
Total payments and adjustments	<u>(\$2,204.00)</u>
Balance due	<u>\$4,536.00</u>

114

0000048

Marvin B. Morgan, Utility Consulting

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

June 2, 2016

In Reference To Rate Increase Application
 Invoice # 12023

Professional Services

Amount

5/4/2016 Rate Increase Application - preparation of Water Cost of Service Schedules

5/9/2016 Rate Increase Application - Preparation of Cost of Service Schedules

5/11/2016 Rate Increase Application - preparation of Cost of Service schedules and adjustments

5/12/2016 Rate Increase Application - preparation of Cost of Service Schedules and adjustments

5/13/2016 Rate Increase Application - Preparation of Water Plant reconciliation, property taxes and payroll taxes

5/16/2016 Rate Increase Application - preparation of payroll and other taxes schedules

5/17/2016 Rate Increase Application - Preparation of income tax schedules and adjustments

5/18/2016 Rate Increase Application - prepare rate design and send to Glenn

Proof read schedules

5/19/2016 Rate Increase Application - proof reading water schedules

5/23/2016 Rate Increase Application - Preparation of Notice to Customers for PUC and City of Houston

5/24/2016 Rate Increase Application - Preparation of Notices to customers for City of Houston and PUC

5/25/2016 Rate Increase Application - Preparation of PUC notice to customers

Hours

For professional services rendered

19.16 \$7,664.00

115

0000049

Nitsch and Son Utility Company, Inc.

Page 2

	<u>Amount</u>
Previous balance	\$4,536.00
5/16/2016 Payment - thank you. Check No. 1509	<u>(\$4,536.00)</u>
Total payments and adjustments	<u>(\$4,536.00)</u>
Balance due	<u>\$7,664.00</u>

116

0000030

Marvin B. Morgan, Utility Consulting

15009 Glen Heather Drive
 Lakeway, TX 78734-6276
 Phone (512) 346-8349

Invoice submitted to

Nitsch and Son Utility Company, Inc.
 8131 Northline Dr.
 Houston, TX 77037

August 3, 2016

In Reference To: Rate Increase Application
 Invoice #12026

Professional Services

	<u>Amount</u>	
6/15/2016 Rate Increase Application - check and make final corrections to Rate Increase Application for filing		
7/20/2016 Rate Increase Application - Review PUC Staff recommendations and ALJ order Phone conferences with Bill Flickinger and Glenn Nitsch		
8/2/2016 Rate Increase Application - Review PUC First Request for Information		
	<u>Hours</u>	
For professional services rendered	2.51	\$1,004.00
Previous balance		\$7,664.00
6/18/2016 Payment - thank you. Check No. 1569		<u>(\$7,664.00)</u>
Total payments and adjustments		<u>(\$7,664.00)</u>
Balance due		<u><u>\$1,004.00</u></u>

117

0000031

WILLATT & FLICKINGER, PLLC
ATTORNEYS AT LAW

2001 NORTH LA MAR • AUSTIN, TEXAS 78705 • (512) 476 6604 • FAX (512) 469 9148

June 20, 2016

VIA EMAIL ONLY TO: glenn@nitschutility.com

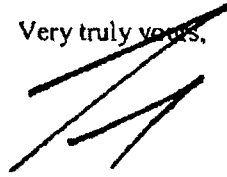
Mr. Glenn Nitsch
Nitsch & Son Utility Company, Inc.
17414 Spicewood Spring Lane
Spring, Texas 77379

Re: Billing for Professional Services Rendered

Dear Glenn:

Enclosed is our bill for professional services rendered to date in connection with the Nitsch & Son Utility Company, Inc. rate case.

Very truly yours,



Bill Flickinger

BF/an
Enclosure

cc: Mr. Marvin B. Morgan, C.P.A. (Via Email Only)
15009 Glen Heather Drive
Lakeway, Texas 78734
(w/enclosure)

WILLATT & FLICKINGER, PLLC
ATTORNEYS AT LAW

2001 NORTH LAMAR · AUSTIN, TEXAS 78705 · (512) 476-6604 · FAX (512) 469-9148

June 20, 2016

Mr. Glenn Nitsch
Nitsch & Son Utility Company, Inc.
17414 Spicewood Spring Lane
Spring, Texas 77379

INVOICE # NITSCH062016

FOR PROFESSIONAL SERVICES RENDERED to date in connection with the Nitsch & Son Utility Company, Inc. rate case:

BILL FLICKINGER

- 05 25 16 Telephone conference with Marvin Morgan on proposed rate case filings. (0.2 Hours).
- 06 15 16 Continue review of rate filing packet. (0.9 Hours).
- 06 16 16 Draft and send email to Glenn Nitsch on PUC case number for rate case. (0.2 Hours). Telephone conference with Marvin Morgan on status of rate case filings. (0.2 Hours).
- 06 20 16 Receive and review emails from City of Houston Legal Department requesting additional information for rate case, and forward same to Marvin Morgan. (0.3 Hours).

Attorney BF: 1.8 Hours

ALLISON NIX

- 05 25 16 Receive and review numerous emails from Marvin Morgan transmitting documentation in connection with filing of the rate case. (0.5 Hours).
- 06 14 16 Continue reviewing rate case documents and researching PUC and City of Houston filing procedures. Telephone conference with Marvin Morgan to discuss questions on calculations on schedules. Draft email to Marvin Morgan detailing calculations questions. (4.5 Hours).
- 06/15/16 Receive and review emails from Marvin Morgan on status of rate case filing. Finalize and send emails to Marvin Morgan with questions regarding schedules calculations. Continue review of rate packet to prepare for filing. Telephone

WILLATT & FLICKINGER, PLLC

June 20, 2016

Page 2

conference with Marvin Morgan on same. (1.5 Hours). Receive and review email from Marvin Morgan providing revised applications and notices. Additional telephone conferences with Marvin Morgan on same. Draft cover letter for rate increase application to be sent to the City of Houston. Continue preparation of rate case filing packets. (1.9 Hours).

06 16 16 Draft and send email to Marvin Morgan on status of sending notices to customers and obtaining the signed affidavits for same. Receive and review his reply (0.2 Hours). Continue preparation of rate filing packets for PUC and City of Houston. Receive and review scans of executed affidavits for mailing of notices. Telephone conference with Marvin Morgan on same. Finalize rate increase applications. Prepare and send application packets to the City of Houston. E-file PUC rate increase application, and proceed to PUC to submit the required hard copies. (4.8 Hours).

06 20 16 Telephone conference with City of Houston verifying receipt of rate increase application. (0.2 Hours) Receive and review emails from the City of Houston with additional information requests. Forward same to Glenn Nitsch with cover email. (0.2 Hours).

Legal Assistant AN: 13.8 Hours

Attorney BF: 1.8 Hours @ \$325.00 per hour	\$585.00
Legal Assistant AN: 13.8 Hours @ \$125.00 per hour	\$1,725.00

CLIENT EXPENSES

1,321 Photocopies @ \$.20 each	\$264.20
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320 Color Photocopies @ \$.50 each	\$160.00
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Total Client Expenses	\$424.20
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TOTAL AMOUNT DUE	\$2,734.20
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**ANSWERS TO COMMISSION STAFF'S FIRST REQUEST FOR
INFORMATION TO FOREST GLEN UTILITY COMPANY**

QUESTION NOS. STAFF 2-1 THROUGH 2-28

Staff 1-1: Please provide electronic Microsoft Excel format copies of Forest Glen's financial statements, including balance sheet and income statement, for years ending:

- a. December 31, 2016; and
- b. December 31, 2017.

RESPONSE: Copies of FGUC'S 2016 and 2017 financial statements are provided as Attachment 1-1; electronic copies will be provided contemporaneously on CD.

Staff 1-2: Please provide electronic Microsoft Excel format copies of Forest Glen's general ledger for the years ending:

- a. December 31, 2016; and
- b. December 31, 2017.

RESPONSE: Copies of FGUC'S 2016 and 2017 general ledger will be provided as Attachment 1-2 as a supplement to these answers.

Staff 1-3: Please reconcile the account balances in Forest Glen's general ledger for year ending December 31, 2016 (as produced in earlier RFI, Staff 1-2), to the following:

- a. Schedule I-1 found in Forest Glen's revised application, filed on February 23, 2018 as Item No. 92 in Docket No. 47897 (Application); and
- b. Account balances in Forest Glen's financial statements for year ending December 31, 2016 (as produced in earlier RFI, Staff 1-1).

RESPONSE:

- a. **The amounts shown on the revised Application are the submitted amounts. Earlier filings included an error that was subsequently discovered during the preparation of these responses.**

- b. **The listing of the Chart of Accounts on the Annual Report and in Schedule I-1 are inconsistent. For instance, on I-1, chemicals are included in Other Volume Related Expenses and in the Annual Report they are a single item. In FGUC's Annual Report, chemicals are included in Acct. 620 Operating Maintenance and Supplies. If Acct. 620 on I-1 is added with**

Acct. 618, the sum equals the amount reported for Acct. 620 on the Annual Report of \$33,078. The discrepancies follow for Schedule I-1 Line 7, which combines Accts. 631-636 yet on the Annual Report 635, Testing Expense stands alone.

Depreciation on the Annual Report, Acct. 403 of \$168,804 is Tax Depreciation. Depreciation on Schedule I-1 of \$68,679 is Book Depreciation. Finally, Schedule I-1, line 29 only includes revenues from Rates, not Other Revenues. The Annual Report and Income Statement (P&L) from the General Ledger includes all Revenues.

Staff 1-4: Please reconcile the account balances in Forest Glen's general ledger for year ending December 31, 2017 (as produced in earlier RFI, Staff 1-2) to the account balances in Forest Glen's financial statements for year ending December 31, 2017 (as produced in earlier RFI, Staff 1-1).

RESPONSE: See Response 1-3 above.

Staff 1-5: Please identify the location where each account balance in Forest Glen's general ledger for year ending December 31, 2017 (as produced in earlier RFI, Staff 1-2), is reported in Schedule I-1 of the Application.

RESPONSE: See Response 1-3 above.

Staff 1-6: Please provide copies of federal income tax returns filed with the Internal Revenue Service (IRS) reflecting Forest Glen's financial transactions for years ending:

- a. December 31, 2015;
- b. December 31, 2016; and
- c. December 31, 2017.

RESPONSE: FGUC's tax returns will be produced as Confidential Documents pursuant to 16 TAC § 22.71(d).

Staff 1-7: Please provide a copy of Forest Glens' IRS Form 1099 – Miscellaneous for years ending:

- a. December 31, 2016; and
- b. December 31, 2017.

RESPONSE: FGUC's Forms 1099 will be produced as Confidential Documents pursuant to 16 TAC § 22.71(d).

ATT 1-1
2016-2017 P&Ls AND BALANCE SHEET

FB WORKPAPER 173

1. Balance Sheet

Name of Utility: Forest Glen Utility Company

Line #	<u>ASSETS</u>	End of Year 12/31/2017	End of Prior Year 12/31/2016
	<u>UTILITY PLANT</u>		
1	101 Utility Plant in Service	\$ 3,174,394	\$ 1,987,931
2	TOTAL UTILITY PLANT	\$ 3,174,394	\$ 1,987,931
3	108 Less: Accumulated Amortization		
4	110 Less: Accumulated Depreciation	\$ (471,140)	\$ (364,830)
5	NET UTILITY PLANT	\$ 2,703,254	\$ 1,623,101
6	<u>CURRENT ASSETS</u>		
7	131-135 Cash	\$ 30,059	\$ 67,326
8	141-143 Accounts Receivable	\$ -	\$ -
9	151 Plant Materials and Supplies (not previously expensed)	\$ -	\$ -
10	171-174 Other Current Assets	\$ -	\$ -
11	TOTAL CURRENT ASSETS	\$ 30,059	\$ 67,326
12	<u>TOTAL ASSETS*</u>	<u>\$ 2,733,313</u>	<u>\$ 1,690,427</u>
	<u>LIABILITIES & EQUITY</u>		
	<u>EQUITY</u>		
13	201 Common Stock	\$ 500	\$ 500
14	211 Other paid in capital	\$ 866,295	\$ 866,295
15	215 Retained Earnings	\$ (235,864)	\$ (227,969)
16	218 Proprietary Capital	\$ -	\$ -
17	TOTAL STOCKHOLDERS' EQUITY	\$ 630,931	\$ 638,826
	<u>LONG-TERM DEBT</u>		
18	224 Long-term debt (more than 1 year)	\$ -	\$ -
	<u>CURRENT LIABILITIES (less than 1 year)</u>		
19	231 Accounts Payable	\$ 1,297	\$ -
20	232 Notes Payable	\$ 150,000	\$ -
21	241.0 Other Current Liabilities		\$ -
	TOTAL CURRENT LIABILITIES	\$ 151,297	\$ -
	<u>OTHER LIABILITIES and DEFERRED CREDITS</u>		
22	253 Other Deferred Credits	\$ -	\$ -
23	271-272 Net Contributions in Aid of Construction	\$ 1,951,085	\$ 1,051,601
24	TOTAL OTHER LIABILITIES and DEFERRED CREDITS	\$ 1,951,085	\$ 1,051,601
25	<u>TOTAL LIABILITIES & EQUITY*</u>	<u>\$ 2,733,313</u>	<u>\$ 1,690,427</u>

ATT 1-1
2016-2017 P&Ls AND BALANCE SHEET

FB WORKPAPER 174

2. Statements of Income

Name of Utility: Forest Glen Utility Company

Line #		Water Report Year	Sewer Report Year	Total Report Year
	Report Calendar Year	2016		
		none	2016	2016
		A	B	C=A+B
		none	\$ 261,371	\$ 261,371
1	Total Revenue:			
	Operating Expenses:			
2	601 O & M Salaried Labor	none		
3	604 Employee Benefits	none		
4	631, 635, 636 O & M Contract labor	none	\$ 31,000	\$ 31,000
5	620 Operating/Maint Supplies	none	\$ 33,078	\$ 33,078
6	610 Purchased Water	none		
7	615 Purchased Power	none	\$ 10,704	\$ 10,704
8	635 Testing Expense	none	\$ 12,008	\$ 12,008
9	618 Chemicals	none		
10	656-659 Insurance	none	\$ 2,466	\$ 2,466
11	601 General Office Salaries	none		\$ -
12	675 General Office Expenses	none	\$ 2,590	\$ 2,590
13	632 Contract Accounting	none	\$ 6,748	\$ 6,748
14	633 Legal	none	\$ 8,403	\$ 8,403
15	634 Management	none	\$ 6,976	\$ 6,976
16	666 Amortization- Rate Case Expense	none		\$ -
17	403 Depreciation Expense	none	\$ 168,804	\$ 168,804
18	667-675 Other Misc. Expenses	none	\$ 1,544	\$ 1,544
	Taxes:			
19	409 Federal Income Taxes	none		
20	409.0 State Franchise Taxes/Reg Assess.	none	\$ 1,109	\$ 1,109
21	408 All Other Taxes	none	\$ 12	\$ 12
22	Total Expenses	none	\$ 285,442	\$ 285,442
23	Net Operating Income	none	\$ (24,071)	\$ (24,071)
24	421, 433 Non-Operating Income	none		
	Non-Operating Deductions:			
25	426 Other	none		
26	427 Interest	none	\$ 2,879	\$ 2,879
27	Net Income	none	\$ (26,950)	\$ (26,950)

ATT 1-1
2016-2017 P&Ls AND BALANCE SHEET

FB WORKPAPER 175

2. Statements of Income

Name of Utility: Forest Glen Utility Company

Line #		Water Report Year	Sewer Report Year	Total Report Year
	Report Calendar Year	2017		
		none	2017	2017
		A	B	C=A+B
		none	\$ 239,710	\$ 239,710
1	Total Revenue:			
	Operating Expenses:			
2	601 O & M Salaried Labor	none		
3	604 Employee Benefits	none		
4	631, 635, 636 O & M Contract labor	none	\$ 36,050	\$ 36,050
5	620 Operating/Maint Supplies (Includes Rep	none	\$ 26,401	\$ 26,401
6	610 Purchased Water	none	\$ -	\$ -
7	615 Purchased Power	none	\$ 17,691	\$ 17,691
8	635 Testing Expense	none	\$ 10,010	\$ 10,010
9	618 Chemicals	none		\$ -
10	656-659 Insurance	none	\$ 2,679	\$ 2,679
11	601 General Office Salaries	none		\$ -
12	675 General Office Expenses incl. IT	none	\$ 701	\$ 701
13	632 Contract Accounting	none	\$ 7,717	\$ 7,717
14	633 Legal	none	\$ 21,804	\$ 21,804
15	634 Management (Includes Engineering)	none	\$ 10,656	\$ 10,656
16	666 Amortization- Rate Case Expense	none		\$ -
17	403 Depreciation Expense	none	\$ 106,310	\$ 106,310
18	667-675 Other Misc. Expenses	none	\$ 288	\$ 288
	Taxes:			\$ -
19	409 Federal Income Taxes	none		\$ -
20	409.0 State Franch Taxes/Reg Assess. (TCB	none	\$ 1,782	\$ 1,782
21	408 All Other Taxes	none	\$ -	\$ -
22	Total Expenses	none	\$ 242,089	\$ 242,089
23	Net Operating Income	none	\$ (2,379)	\$ (2,379)
24	421, 433 Non-Operating Income	none	\$ 790	\$ 790
	Non-Operating Deductions:			
25	426 Other	none		
26	427 Interest	none	\$ 2,795	\$ 2,795
27	Net Income	none	\$ (4,384)	\$ (4,384)

between 320 Potranco Ranch, LLC, Mr. Harry Hausman, Forest Glen Utility, and Yancey Water Company.

RESPONSE: 320 Potranco Ranch is a real estate subdivision. Mr. Harry Hausman is the managing member of 320 Potranco. Yancey Water Supply Corporation is a third-party, non-profit water supply corporation that is a standalone water utility with no affiliate connection to either 320 Potranco Ranch, LLC, Mr. Harry Hausman, or FGU.

Staff 2-5: Please provide Forest Glen Utility's procedures to account for reuse water production expenditures and sewer service expenditures.

RESPONSE: All expenses and revenues are separated by Class (WWTP or Reuse) when entered into the accounting system. Where not directly billed to a Class, the items are allocated if appropriate. The allocation is based on a ratio of total asset book value for each Class.

Staff 2-6: Please explain how all the effluent is disposed of once all the effluent leaves the wastewater treatment plant.

RESPONSE: Treated effluent is sent to storage. If sufficient quality, then the water is provided to the purple pipe system throughout the Potranco Ranch subdivision for reuse purposes. If there is a plant upset or Reuse requirements are not met, then the effluent is discharged in accordance with the TPDES permit.

Staff 2-7: Please provide a list of all test year costs with general ledger account name and number totals associated with disposing of effluent as explained in the previous request for information.

RESPONSE: There is no general ledger accounting associated with disposing of effluent *per se*. There is an Asset Class called Reuse. A PDF copy of FGU's 2016 General Ledger for Reuse is provided as Attachment 2-7 attached hereto. A copy of Attachment 2-7 in excel format will be provided on CD separately.

Staff 2-8: Please provide a detailed narrative as to how income is generated by Forest Glen from the sale of reuse water effluent and the amount of reuse water revenue generated in 2016 and 2017 respectively.

RESPONSE: Reuse system is a separate, non-regulated utility that sells treated wastewater to Potranco Ranch customers through a separate purple pipe system. The residential customers and HOA have a separate Reuse meter. Yancey Water Supply Corporation bills and collects from the Potranco Ranch customers on behalf FGU. The water is provided at a substantial discount (approximately 40%) from potable water sold by Yancey.

- 2016 Reuse water sales were \$98,883 operating expenses were \$64,856, depreciation was \$104,775 for a net loss of \$70,748.
- 2017 Reuse water sales were \$139,569.40, operating expenses were \$88,555, depreciation was \$12,438, for net income of \$51,014.43.

RESPONSE: Each of the accounts is a General Ledger Account. The General Ledger Account lists the subtotals and account number for each transaction.

Staff 2-13: Please identify and provide a list of general ledger transactions that support the differences between the application 2016 test year cost amounts claimed on Forest Glen's application to the sewer amounts claimed on the 2016 tax return and explain the differences.

RESPONSE: The Tax Returns do not differentiate between sewer and reuse.

Staff 2-14: Please provide Attached 1-12 as stated in response to RFI 1-12.

RESPONSE: A copy of Attachment 1-12 documentation that was inadvertently omitted from FGU's Responses to Commission Staff's First Request for Information is attached hereto as Attachment 1-12.

Staff 2-15: Please provide copies of the paid invoices for each of the following transactions:

Account	Year	Type	Date	Num	Name	Memo	Split	Debit
Other Plant Maintenance		Check	05/17/2016	500	Ernesto M. Moreno, Jr.	- MULTIPLE-	Lone Star-7012461	844.92
Repair	2017	General Journal	12/31/2017	LPS 201701			Wastewater	6,206.26
Regulatory Expenses	2016	Check	10/31/2016	587	TCEQ	Revenue and Regulatory Assessment Report 21079	Lone Star-7012461	1,109.24

RESPONSE: Copies of all paid invoices were previously provided in Reponse to Oral Questions (PUC Interchange Filing No. 92 (Feb. 23, 2018)) and Answers to PUC Staff's First Request for Information (i.e., Attachment 1-18).

Staff 2-16: Please provide a detailed explanation for all allocations and calculations for determining the sewer service expenses and reuse water amounts.

RESPONSE: Approximately 90% of all transactions are directly applied to the associated accounts. Those transactions that are too broad in nature are allocated according to the percent \$ book value of the two asset classes WWTP and Reuse.

Staff 2-17: For each of the following expenses (one through seven), please provide:

- a. An explanation as to why the payer has a different name than Forest Glen Utility;
- b. What services or items are included in the invoice;
- c. Explanation for how the services or items constitute reasonable and necessary expenses to provide continuous and adequate sewer service;
- d. An explanation of the basis for any allocation used; and,
- e. The calculations for any allocations:
 - 1) BVRT, LP – bates FGU 267;

- 2) Triple H Development, LLC - bates FGU269, FGU281;
- 3) Harry L. Hausman 320 Potranco Ranch LLC - bates FGU271, FGU279, FGU291, FGU389;
- 4) Harry Hausman Holdings, Ltd. - bates FGU271, FGU272, FGU273, FGU276, FGU280, FGU285, FGU286, FGU288;
- 5) Triple H Investments - bates FGU281;
- 6) Kathy Jackson - Alamo Title - bates FGU284; and
- 7) Michael Ingersoll - bates FGU311, FGU321, FGU323, FGU340, FGU451

RESPONSE:

- 1) **BVRT, LP - bates FGU267 – BVRT engaged Stuart Consultant to perform services on behalf of FGU, and FGU was simply reimbursing BVRT for expenses. Stuart Consulting provided engineering services regarding FGU’s electrical system. Engineering for the sewer utility is a reasonable and necessary expense associated directly with the operation of FGU. This expense was for the sewer utility only, and no cost was allocated to reuse.**
- 2) **Triple H Development, LLC - bates FGU269 - Triple H engaged MCA Consulting to provide surveying services to ensure that FGU’s existing WWTP sufficiently spaced far enough from a water well located on the neighbor’s property. Surveying for the sewer utility is a reasonable and necessary expense associated directly with the operation of the sewer utility. This expense was for the sewer utility only, and no cost was allocated to reuse; FGU281 – Triple H engaged Gilbert Wilburn to investigate legal issues with FGU’s wastewater treatment facility where work was performed on behalf of FGU for CCN/TPDES permit issues. Legal services for the sewer utility are a reasonable and necessary expense associated directly with the operation of the sewer utility. This expense was allocated based on the same methodology as all other shared costs, which is a ratio of the infrastructure costs for the sewer system versus the infrastructure costs for the reuse system.**
- 3) **Harry L. Hausman 320 Potranco Ranch LLC – bates FGU271, FGU279, FGU291 – Harry L. Hausman engaged Pulman, Cappucio, Pullen, Benson & Jones, LLP on behalf of FGU for the benefit of FGU. The water well issue is solely a reuse issue, and these costs should not be allocated to FGU sewer; bates FGU288 – Harry Hausman engaged Kreager Mitchell on behalf of FGU to resolve legal issues with share allocations of the corporation. Legal services for the sewer utility is a reasonable and necessary expense associated directly with the operation of the sewer utility. This expense was allocated based on the same methodology as all other shared costs, which is a ratio of the infrastructure costs for the sewer system versus the infrastructure costs for the reuse system.**
- 4) **Harry Hausman Holdings, Ltd. - bates FGU271, FGU272, FGU273, FGU276, FGU280, FGU285, FGU286, FGU288 – see response above regarding engagement of law firms on behalf of FGU for the benefit of FGU.**

- 5) Triple H Investments - bates FGU281 - See response above regarding engagement of law firms on behalf of FGU for the benefit of FGU.
- 6) Kathy Jackson - Alamo Title - bates FGU284 – Alamo Title hired Pena and Pena, PLLC to perform work on behalf of FGU regarding its TCEQ-required sanitary control easement. This expense is reasonable and necessary as the TCEQ requires all wastewater utilities to have in place a sanitary control easement between a well and the WWTP. This expense was allocated based on the same methodology as all other shared costs, which is a ratio of the infrastructure costs for the sewer system versus the infrastructure costs for the reuse system.
- 7) Michael Ingersoll - bates FGU311, FGU321, FGU323, FGU340, FGU451 – Michael Ingersoll does work on behalf of FGU. Mr. Ingersoll engaged Quest Utility to perform various plant maintenance activities on behalf of FGU. Plant maintenance is a reasonable and necessary expense for a sewer utility. This expense was allocated based on the same methodology as all other shared costs, which is a ratio of the infrastructure costs for the sewer system versus the infrastructure costs for the reuse system.

Staff 2-18: Ref: bates FGU255 and FGU385. Please provide the invoice for the expenditure, basis for allocation, and detailed allocation calculation for determining the sewer and reuse amounts.

RESPONSE: Staff is confused. FGU255 and FGU 385 show income from customers, not expenditures.

Staff 2-19: Please provide an explanation for the basis of the allocation as well as the calculation used for the following invoice provided-bates FGU236, FGU256, FGU260, FGU282, FGU283, FGU287, FGU290, FGU292, FGU307, FGU308, FGU309, FGU310, and FGU358.

RESPONSE: As noted above, any shared expenses are allocated based on the same methodology as all other shared costs, which is a ratio of the infrastructure costs for the sewer system versus the infrastructure costs for the reuse system. Shared expenses make up approximately 10% of the total costs for the sewer utility.

Staff 2-20: Please provide the amount [sic] of gallons of wastewater discharged in 2016 and 2017 respectively.

RESPONSE: The number of gallons discharged in 2016 and 2017 is available from the TCEQ DMRs. The amount of wastewater that was treated as shown on FGU's 2016 and 2017 Annual Reports respectively, was 5,681,990 gallons in 2016 and 7,696,519 gallons in 2017. FGU's Annual Reports are on file with the PUC.

Staff 2-21: Please provide the amount [sic] of gallons of reuse water sold in 2016 and 2017, respectively.

ATT 1-18
2016 receipts salaries/k labor/prof. services etc WORKPAPER 180

04/11/18

Forest Glen Utility Company
Profit and Loss Standard
January through December 2016

	Jan - Dec ...
IT & Communications	280.94
Other Plant Maintenance	11,327.04
Purchase Power (CPS)	4,583.46
Repair	2,361.20
Total Operation	31,552.64
Regulatory Expenses	
EAA	
Prog Fee	880.00
Trf fee	800.00
Total EAA	1,680.00
Total Regulatory Expenses	1,680.00
Total Re-Use	64,979.38
Wastewater	
Tax (Holding Tank)	11.95
Administration	
Insurance	2,466.10
Management Services	6,976.38
Miscellaneous	641.69
Office Supplies	361.29
Professional Services	
Accounting	6,747.75
Consulting	875.00
Engineering	700.00
Legal	8,402.96
Total Professional Services	16,725.71
Total Administration	27,171.17
Interest	2,878.75
Operations	
Contract O&M Work	31,000.00
IT & Communications	655.63
Other Plant Maintenance	32,524.23
Purchase Power (CPS)	10,703.90
Repair	888.30
Testing	2,008.00
Total Operations	87,780.06
Regulatory Expenses	
TCEQ	1,109.24
Total Regulatory Expenses	1,109.24

ATT 1-18
2016 receipts salaries/k labor/prof. services etc

WORKPAPER 181

04/11/18

Forest Glen Utility Company
Profit and Loss Standard
January through December 2016

	<u>Jan - Dec ..</u>
Total Wastewater	<u>118,951.17</u>
Total Expense	<u>406,814.55</u>
Net Income	<u>-46,560.95</u>

ATT 1-18
2016 receipts salaries/k labor/prof. services etc WORKPAPER 182

04/11/18

Forest Glen Utility Company
Profit and Loss Standard
January through December 2016

	<u>Jan - Dec ...</u>
Income	
Re Use	
Grey Water Usage	98,882.80
Total Re Use	98,882.80
Waste water	
Sewer Tap	13,500.00
Sewer Treatment Fees	194,700.00
Wastewater Usage	53,170.80
Total Waste water	261,370.80
Total Income	360,253.60
Expense	
Depreciation Expense	
Re-Use	104,775.00
Wastewater	118,109.00
Depreciation Expense - O...	0.00
Total Depreciation Expense	222,884.00
Re-Use	
Administration	
Leasing water	
Water	7,220.00
Edwards Aquifer	
Transfer Fee	5,401.00
Total Edwards Aquifer	5,401.00
Total Leasing water	12,621.00
Insurance	1,056.90
Management Services	2,989.86
Miscellaneous	346.42
Office Expenses	32.11
Office Supplies	123.48
Professional Services	
Accounting	7,560.25
Consulting	375.00
Engineering	300.00
Legal	5,107.97
Total Professional Services	13,343.22
Total Administration	30,512.99
Interest	1,233.75
Operation	
Contract O&M Work	13,000.00

Insurance:

- 1) Liability insurance for plant.

ATT 1-18
2016 receipts salaries/k labor/prof. services etc WORKPAPER 184

Bigham ♦ Kliewer ♦ Chapman ♦ & Watts
Insurance Agency

2100 Trimmer Road, Suite 100 ♦ P.O. Box 996 Killeen, TX 76540
Phone (254) 699-7100 Fax (254) 699-6680

Forest Glen Utility
15720 Bandera Rd #103
Helotes, TX 78023

Policy Number	Effective Date	Policy	Balance
GWPKG0182702	7/12/2016	Package	\$3,539.00

Please return remittance copy at bottom of page to assure proper credit to your account

All premiums are due and payable on or before effective date of the policy
the effective date are subject to late fees and interest.

Please pay by this invoice and remit payment upon receipt

PAID
5/12
6/6/16

Insurance
106170 reuse
247730 sewer

Remittance Copy

Forest Glen Utility
Customer Number: 00016321
Customer Rep: Cindy McFall CIC ACSR CISR
Policy Number: GWPKG0182702
Amount: \$3,539.00

Mail To
Bigham, Kliewer, Chapman, & Watts
P.O. Box 996,
Killeen, TX 76540

Management Services:

Monthly fees paid for but not limited to booking, site visits, and maintaining required state documents and end of year reports.

2016 receipts salaries/k labor/prof. services etcB WORKPAPER 186

210-695-5490

INVOICE

INVOICE #FG-137
DATE: JANUARY 1, 2016

TO:
Forest Glen Utility Company

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of December for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$812.73
TOTAL	\$812.73

Please make check payable to.

Hausman Management, LLC

FGU02380000070

INVOICE

INVOICE #FG-138
DATE: FEBRUARY 1, 2016

FOR:
Forest Glen Utility

2/4/14

Hausman Management, LLC

2016 receipts salaries/k labor/prof. services etc EB WORKPAPER 188

INVOICE

INVOICE #FG-129
DATE: MARCH 1, 2016

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of February for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$812.73
TOTAL	\$812.73

5144

FGU02400000072

2016 receipts salaries/k labor/prof. services etc. WORKPAPER 189

INVOICE

INVOICE #FG-140
DATE APRIL 1, 2016

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of March for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$812.73
TOTAL	\$812.73

Hausman Management, LLC

FGU02410000073

INVOICE

INVOICE #FG-14:
DATE MAY 1, 2016

FOR:
Forest Glen Utility

TOTAL	\$812.73
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Stille

FGU02420000074

INVOICE

INVOICE #FG-147
DATE JUNE 1, 2012

FOR:
Foreign Corrupt Practices

TOTAL	\$812.73
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~~PAID~~

Hausman Management, LLC

15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490

INVOICE

INVOICE #FG-144
DATE JULY 1, 2016

TO:
Forest Glen Utility Company

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of June for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$350.00
TOTAL	\$350.00

PAID
JUL 1 2016

Please make check payable to

Hausman Management, LLC

INVOICE

INVOICE #FG-145
DATE: AUGUST 1, 2016

FOR:
Forest Glen City

~~PAID~~

Hausman Management, LLC

2016 receipts salaries/k labor/prof. services etc. E3 WORKPAPER 194

210-695-5490

INVOICE #FG-146

DATE SEPTEMBER 1, 2016

FOR:
Forest Glen Utility

PAID

Hausman Management, LLC

FGU02460000078

Hausman Management, LLC

15720 Bandera Rd. Suite #103

Helotes, Texas 78023

210-695-5490

INVOICEINVOICE #FG-147
DATE OCTOBER 1, 2015**TO:**

Forest Glen Utility Company

FOR:

Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of September for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$350.00
TOTAL	\$350.00

Please make check payable to:

Hausman Management, LLC**PAID**
10/1/15

INVOICE

INVOICE #FG-145
DATE: NOVEMBER 1, 2015

FOR:
Forest Green Utility

DECLASSIFIED

Hausman Management, LLC

Hausman Management, LLC

15720 Bandera Rd. Suite #103
Helotes, Texas 78023
210-695-5490

INVOICE

INVOICE #FG-149
DATE DECEMBER 1, 2016

TO:
Forest Glen Utility Company

FOR:
Forest Glen Utility

DESCRIPTION	AMOUNT
Management Fees for the month of November for Forest Glen Utility Co. wastewater plant including bookkeeping, site visits, end of month reports.	\$350.00
TOTAL	
\$350.00	

Please make check payable to:

Hausman Management, LLC

PAID

Accounting:

- 1) Fees charged by Yancey water for collecting customer payments.
- 2) Accounting Fees for preparing tax returns and Franchise Tax report

ATT 1-18

2016 receipts salaries/k labor/prof. services etc WORKPAPER 199

BILLED		11/30/2015 DECEMBER SEWER/REUSE PAYMENTS FOR NOVEMBER USAGE					REPORT DUE TO LGUC					1/18/2016				
ACCT	LAST NAME	FIRST NAME	ADDRESS			SEWER PAYMENTS AND FEES					REUSE PAYMENTS AND FEES				ANNUAL VALUE CHECK	
						SEWER	TELE	TOILE	SETUP	MONTHLY CHANGE	REUSE	SETUP	MONTHLY CHANGE			
314	GRANDBERRY	TIMOTHY OR NORA	PR BARDEN PKWY (573)	SAN ANTONIO	TX 78232	14.04	0.12	14.16		1.50		25.95		1.50		
317	CARTWRIGHT	ROBERT	PR BARDEN PKWY (545)	SAN ANTONIO	TX 78232	12.94	0.12	13.06		1.50	1.00	18.39		1.50	1.00	
	ENDEAVOR WALL HOMES, LLC	%RON MILLICAN	PR BARDEN PKWY (519)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SWEET ROSE (114)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (463)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (378)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (358)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (302)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (280)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (262)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
	LGI HOMES TX LLC		PR SITTRE DR (242)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50		18.00		1.50		
PR METERS 120						1,907.08	13.44	1,920.52	7.50	168.00	10.00	4,314.56	7.50	178.50	10.00	
						100.00										
						6,235.08	481.50		5,753.58		+	0.00	5,753.58			
						PAYMENTS		FEES		DUE TO LGUC						

481.50 x 30% = 144.45 REUSE
337.05 SEWER

FGU0250000083

ACCT	LAST NAME	FIRST NAME	ADDRESS	NUMBER PAYMENTS AND FEES				NUMBER PAYMENTS AND FEES				ANNUAL VALUE CHECK		
				SENDER TOTAL	TOTAL	SETUP	MONTHLY CHARGE	REUSE SETUP	MONTHLY CHARGE					
2055	GRANDVIEW WALL HOMES, LLC	WACON MELLICAN	PR BARDEN PKWY (595)	SAN ANTONIO	TX 78232	14.85	0.12	13.98		1.50	18.00			
2056	GRANDVIEW WALL HOMES, LLC	TIMOTHY OR NOMB	PR BARDEN PKWY (573)	SAN ANTONIO	TX 78232	15.56	0.12	15.68		1.50	30.23			
2057	CARTWRIGHT	ROBERT	PR BARDEN PKWY (545)	SAN ANTONIO	TX 78232	16.55	0.12	16.67		1.50	21.56			
2058	GRANDVIEW WALL HOMES, LLC	WACON MELLICAN	PR BARDEN PKWY (519)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2059	GARCIA	JEESUS OR CHRISTOP	PR SWEET ROSE (114)	SAN ANTONIO	TX 78232	15.56	0.12	15.68		1.00	81.58			
2060	DECKERY	VINT	PR SWEET ROSE (114)	SAN ANTONIO	TX 78232	15.82	0.12	15.94		1.50	18.65			
2061	LOI HOMES TX LLC	PR SWEET ROSE (178)	PR SWEET ROSE (178)	SAN ANTONIO	TX 78232	15.82	0.12	15.94		1.50	18.00			
2062	LOI HOMES TX LLC	PR SWEET ROSE (358)	PR SWEET ROSE (358)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2063	LOI HOMES TX LLC	PR SWEET ROSE (179)	PR SWEET ROSE (179)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2064	LOI HOMES TX LLC	PR SWEET ROSE (302)	PR SWEET ROSE (302)	SAN ANTONIO	TX 78232	14.09	0.12	14.21		1.50	18.00			
2065	LOI HOMES TX LLC	PR SWEET ROSE (280)	PR SWEET ROSE (280)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2066	LOI HOMES TX LLC	PR SWEET ROSE (262)	PR SWEET ROSE (262)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2067	LOI HOMES TX LLC	PR SWEET ROSE (242)	PR SWEET ROSE (242)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2068	LOI HOMES TX LLC	PR SWEET ROSE (218)	PR SWEET ROSE (218)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2069	LOI HOMES TX LLC	PR CATTLE DR (125)	PR CATTLE DR (125)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
2070	LOI HOMES TX LLC	PR CATTLE DR (135)	PR CATTLE DR (135)	SAN ANTONIO	TX 78232	12.00	0.12	12.12		1.50	18.00			
				2,172.44	14.04	2,186.48	12.50	175.50	6.00	4,630.44	12.50	186.00	6.00	0.00
				100.00										
PR SERVER				117										
PR REUSE				116										
PR REVALUATION				8										
				6,816.92					498.50					
				6,318.42					0.00					
				6,318.42					0.00					

1219 55 more
248 35 sewer

PAYMENTS	8,652.00	794.50	7,947.50	+	0.00	7,947.50
FEES						
DUE TO PGUC						

Neuse	186 ³
	125 ³
	<u>30³</u>
	241 ³
Green	115 ³
	118 ³
	<u>70³</u>
	363 ³

ACCT	LAST NAME	FIRST NAME	ADDRESS	SEWER	SETUP	MONTHLY CHANGE	REUSE	SETUP	MONTHLY CHANGE	CHECK	VALUE
3304	ENDEAVOR WALL HOMES, LLC	MARK MILLER	PR SUNSET HILL (206)	TX 78232	35.00	1.50	164.00	1.50	1.00	50.00	
3305	ASHLOCK	TRAVIS	PR SUNSET HILL (218)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3306	LATINO	JOSEPH OR MARY	PR SUNSET HILL (230)	TX 78232	35.00	1.50	43.34	1.50	1.00	50.00	
3307	TERRY	TRAVIS OR IRIS	PR SUNSET HILL (242)	TX 78232	35.00	1.50	34.26	1.50	1.00	50.00	
3308	ENDEAVOR WALL HOMES, LLC	MARK MILLER	PR SUNSET HILL (252)	TX 78232	35.00	1.50	52.40	1.50	1.00	50.00	
3309	RODRIGUEZ	JESSE	PR SUNSET HILL (253)	TX 78232	35.00	1.50	37.77	1.50	1.00	50.00	
3310	PETERUTI	RETHARD OR MUR	PR SUNSET HILL (257)	TX 78232	35.00	1.50	67.95	1.50	1.00	50.00	
3311	ENDEAVOR WALL HOMES, LLC	MARK MILLER	PR SUNSET HILL (255)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3312	GARZA	LUIS	PR SUNSET HILL (223)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3313	ENDEAVOR WALL HOMES, LLC	MARK MILLER	PR SUNSET HILL (213)	TX 78232	35.00	1.50	21.51	1.50	1.00	50.00	
3314	PERREMAN	STERLING OR YVO	PR BARDEN PKWY (599)	TX 78232	35.00	1.50	23.91	1.50	1.00	50.00	
3315	ENDEAVOR WALL HOMES, LLC	MARK MILLER	PR BARDEN PKWY (595)	TX 78232	35.00	1.50	52.14	1.50	1.00	50.00	
3316	GRANDBERY	TRACOTTY OR NORMA	PR BARDEN PKWY (571)	TX 78232	35.00	1.50	44.07	1.50	1.00	50.00	
3317	CARTWRIGHT	ROBERT	PR BARDEN PKWY (545)	TX 78232	35.00	1.50	26.67	1.50	1.00	50.00	
3318	ENDEAVOR WALL HOMES, LLC	MARK MILLER	PR BARDEN PKWY (519)	TX 78232	35.00	1.50	92.34	1.50	1.00	50.00	
3319	GARCIA	JESUS OR CHRISTOP	PR SWEET ROSE (114)	TX 78232	35.00	1.50	47.28	1.50	1.00	50.00	
3320	DOX KERRY	VINT	PR SUTTRE DR (463)	TX 78232	35.00	1.50	112.80	1.50	1.00	50.00	
3321	LOI HOMES TX LLC		PR SUTTRE DR (460)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3322	LOI HOMES TX LLC		PR SUTTRE DR (440)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3323	LOI HOMES TX LLC		PR SUTTRE DR (378)	TX 78232	35.00	1.50	73.09	1.50	1.00	50.00	
3324	LOI HOMES TX LLC		PR SUTTRE DR (358)	TX 78232	35.00	1.50	40.10	1.50	1.00	50.00	
3325	LOI HOMES TX LLC		PR CATTLE DR (123)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3326	LOI HOMES TX LLC		PR SUTTRE DR (275)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3327	LOI HOMES TX LLC		PR SUTTRE DR (257)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3328	LOI HOMES TX LLC		PR SUTTRE DR (239)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3329	LOI HOMES TX LLC		PR SUTTRE DR (221)	TX 78232	35.00	1.50	21.10	1.50	1.00	50.00	
3330	LOI HOMES TX LLC		PR SUTTRE DR (179)	TX 78232	35.00	1.50	22.64	1.50	1.00	50.00	
3331	LOI HOMES TX LLC		PR SUTTRE DR (302)	TX 78232	35.00	1.50	38.44	1.50	1.00	50.00	
3332	LOI HOMES TX LLC		PR SUTTRE DR (280)	TX 78232	35.00	1.50	22.83	1.50	1.00	50.00	
3333	LOI HOMES TX LLC		PR SUTTRE DR (262)	TX 78232	35.00	1.50	48.41	1.50	1.00	50.00	
3334	LOI HOMES TX LLC		PR SUTTRE DR (242)	TX 78232	35.00	1.50	57.71	1.50	1.00	50.00	
3335	LOI HOMES TX LLC		PR SUTTRE DR (218)	TX 78232	35.00	1.50	22.93	1.50	1.00	50.00	
3336	LOI HOMES TX LLC		PR CATTLE DR (125)	TX 78232	35.00	1.50	70.38	1.50	1.00	50.00	
3337	LOI HOMES TX LLC		PR CATTLE DR (135)	TX 78232	35.00	1.50		1.50	1.00	50.00	

House 193,05
Sewer 45045

PAYMENTS	10,265.81	FEES	643.50	DUE TO PG&C	9,622.31	+	5,100.00	14,722.31
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Nurse 1657
Gwen 3867

Ridout, Barrett & Co., P.C.

*10843 Gulfdale
San Antonio, TX 78216
210-829-1793*

*FOREST GLEN UTILITY COMPANY
15720 BANDERA, SUITE 103
HELOTES, TX 78023*

*Invoice No. 40943
Date 05/30/2016
Client No. F0120*

FOR ACCOUNTING SERVICES RENDERED WHICH INCLUDES THE FOLLOWING:

- Preparation of Compiled Financial Statements for the year ended December 31, 2015.
- Preparation of Compiled Financial Statements for the year ended December 31, 2014.
- Preparation of U. S. Corporate Income Tax Return for the year ended December 31, 2015.
- Preparation of Amended U. S. Corporate Income Tax Return for the year ended December 31, 2014.
- Preparation of Texas Franchise Tax Report for the year 2016.
- Preparation of Amended Texas Franchise Tax Report for the year 2015.

Total Billable	\$	7,500.80
Courtesy Discount		<u>(2,500.80)</u>
Current Amount Due	\$	<u>5,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,000.00	0.00	0.00	0.00	0.00	5,000.00

Please note that invoices for our services are due upon receipt.
If payment or payment arrangements are not received within 60 days services will be suspended.
After 90 days we may pursue formal collection procedures.

We appreciate your business and strive to provide you with the best service possible.

*Prof. fee 3 courtesy
wastewater
reuse 3.00⁰⁰*

Ridout, Barrett & Co., P.C.

10843 Gulfdale
San Antonio, TX 78216
210-829-1793

FOREST GLEN UTILITY COMPANY
15720 BANDERA, SUITE 103
HELOTES, TX 78023

Invoice No. 41553
Date 04/25/2016
Client No. F0120

FOR ACCOUNTING SERVICES RENDERED WHICH INCLUDES THE FOLLOWING *OK*

Accounting services which includes posting of 2015 closing journal entries and renaming several accounts.

Current Amount Due

\$ ~~680.00~~

*paid
4/30/16*

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,680.00	0.00	0.00	0.00	0.00	5,680.00

Please note that invoices for our services are due upon receipt.

If payment or payment arrangements are not received within 60 days services will be suspended.

After 90 days we may pursue formal collection procedures.

We appreciate your business and strive to provide you with the best service possible.

PAID

CK. NO.
DATE

510

6/27/16

*Shirley - 204
Deuse - 476*

FOR NEWER
FOR REUSE
EDUCATION

prophylactic
sewer

11,378.35	541.50	10,736.85
PAYMENTS	FEES	DUE TO PGUC

EBC WORKPAPER 207

16785 nurse
391 65 seven

Ridout, Barrett & Co., P.C.

922 Isom Road, Suite 100
San Antonio, TX 78216
210-829-1793

FOREST GLEN UTILITY COMPANY
15720 BANDERA
SUITE 103
HELOTES, TX 78023

Invoice No. 42431

Date 07/31/2016

Client No. F0120

FOR ACCOUNTING SERVICES RENDERED WHICH INCLUDES THE FOLLOWING:

Compilation of information for Public Utility Commission.

Accounting services which includes reclassification of equity accounts.

Current Amount Due \$ 815.00

OK

Professional fee

244.00 Senior
570.50 new

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
815.00	0.00	0.00	0.00	0.00	815.00

Please note that invoices for our services are due upon receipt.

If payment or payment arrangements are not received within 60 days services will be suspended.

After 90 days we may pursue formal collection procedures.

We appreciate your business and strive to provide you with the best service possible.

PAID

CK. NO. 547
DATE 8/1/16

mouse - 180.15
 slave - 420.35

LAST NAME	FIRST NAME	ADDRESS	SETUP	MAINTENANCE	CHARGES	PAUSE	SETUP	MAINTENANCE	CHARGES
RODRIGUEZ	JESSE	PR SUNSET HILL (213)	35.00			76.89		1.50	
REITERLUT	REXARD OR MAUR	PR SUNSET HILL (247)	35.00			60.60		1.50	
RENEAVER WALL HOMES, LLC	%RON MILLIKAN	PR SUNSET HILL (215)	35.00	1.50		97.21		1.50	
GAZZA	LUIS	PR SUNSET HILL (223)	35.00	1.50		21.10		1.50	
HEER	MICHAEL OR JULIE	PR SUNSET HILL (211)	35.00	1.50		33.13		1.50	
PEAR-YUAN	STEDLING OR YVO	PR BARDEN PKWY (599)	35.00	1.50		36.00		1.50	
HEVSON	CEDRIC OR QUEEN	PR BARDEN PKWY (593)	35.00	1.50		144.26		1.50	
GRANDBERRY	TIDOTHY OR NORI	PR BARDEN PKWY (575)	35.00	1.50		66.53		1.50	
CANTWORTH	ROBERT	PR BARDEN PKWY (545)	35.00	1.50		62.90		1.50	
WESTMAN	ANN	PR BARDEN PKWY (519)	35.00	1.50		51.17		1.50	
GAACIA	JESUS OR CHRISTI	PR SWEET ROSE (114)	35.00	1.50		113.43		1.50	
DOCKERY	VONT	PR SITTE DR (461)	35.00	1.50		69.27		1.50	
MAINS	IAN DAVID	PR SITTE DR (460)	35.00	1.50		51.47		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (440)	35.00	1.50		48.79		1.50	
RENEAVER WALL HOMES, LLC	%RON MILLIKAN	PR SITTE DR (418)	35.00	1.50		21.10		1.50	
VALGREN	DAVID OR ROSALBA	PR SITTE DR (378)	35.00	1.50		34.15		1.50	
SCHULTZ	LORENZO OR M/A	PR SITTE DR (358)	35.00	1.50		31.97		1.50	
RENEAVER WALL HOMES, LLC	%RON MILLIKAN	PR JASMINE LEAF (176)	35.00	1.50		21.10		1.50	
RENEAVER WALL HOMES, LLC	%RON MILLIKAN	PR JASMINE LEAF (236)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (187)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (165)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (123)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (109)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR CATTLE DR (121)	35.00	1.50		62.13		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (116)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (114)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (114)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (214)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR MARY BELLA DR (214)	35.00	1.50		21.10		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (297)	35.00	1.50		105.92		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (275)	35.00	1.50		155.99		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (257)	35.00	1.50		116.32		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (219)	35.00	1.50		74.60		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (221)	35.00	1.50		21.48		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (179)	35.00	1.50		151.19		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (190)	35.00	1.50		52.35		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (289)	35.00	1.50		39.94		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (245)	35.00	1.50		28.40		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (245)	35.00	1.50		43.45		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR SITTE DR (218)	35.00	1.50		49.46		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR CATTLE DR (125)	35.00	1.50		68.25		1.50	
LEIGH HOMES TX LLC	%RON HEBERT	PR CATTLE DR (115)	35.00	1.50		187.94		1.50	

13,033.18 440.59 12,432.68 12,432.68

BILLED			7/31/2016			AUGUST SEWER/RUBER PAYMENTS FOR JULY USAGE			REPORT DUE TO PG&C			9/15/2016		
ACCT	LAST NAME	FIRST NAME	ADDRESS			AMOUNT	SETUP MONTHLY CHARGE	REUSE	SETUP MONTHLY CHARGE	ANNUAL	REUSE	SETUP MONTHLY CHARGE	ANNUAL	REUSE
RODRIGUEZ	RODRIGUEZ	JESSE	PR SUNSET HILL (233)			35.00	1.50	77.62	1.50					
PETERLUTI	PETERLUTI	RICHARD OR MUR	PR SUNSET HILL (247)			35.00	1.50	68.29	1.50					
BURKE	BURKE	JANIS OR CALIN	PR SUNSET HILL (235)			35.00	1.50	46.02	1.50					
GAZZA	GAZZA	LOIS	PR SUNSET HILL (233)			35.00	1.50	21.10	1.50					
HEBR	HEBR	MICHAEL OR RILE	PR SUNSET HILL (213)			35.00	1.50	70.32	1.50					
PERALTA	PERALTA	STERLING OR YVO	PR BARDEN PKWY (599)			35.00	1.50	67.36	1.50					
HEBSON	HEBSON	CEDRIC OR QUENC	PR BARDEN PKWY (595)			35.00	1.50	234.43	1.50					
GRANDBERY	GRANDBERY	THOMAS OR NOME	PR BARDEN PKWY (573)			35.00	1.50	237.42	1.50					
CANTWRIGHT	CANTWRIGHT	ROBERT	PR BARDEN PKWY (545)			35.00	1.50	92.74	1.50					
WESTMAN	WESTMAN	ANN	PR BARDEN PKWY (519)			35.00	1.50	93.30	1.50					
GARCIA	GARCIA	JESUS OR CHRIST	PR SUNSET HILL (114)			35.00	1.50	81.62	1.50					
DOCKERY	DOCKERY	VINT	PR SITTNE DR (463)			35.00	1.50	75.18	1.50					
MAINS	MAINS	IAN DAVID	PR SITTNE DR (460)			35.00	1.50	51.12	1.50					
STYER	STYER	RON OR JULIA	PR SITTNE DR (418)			35.00	1.50	48.30	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR SITTNE DR (418)			35.00	1.50	21.18	1.50					
VALGREN	VALGREN	DAVID OR ROSEAU	PR SITTNE DR (378)			35.00	1.50	48.76	1.50					
SCHULTZ	SCHULTZ	LORENZO OR MA	PR SITTNE DR (315)			35.00	1.50	68.78	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR JASMINE LEAF (176)			35.00	1.50	24.74	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR JASMINE LEAF (226)			35.00	1.50	21.14	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR JASMINE LEAF (232)			35.00	1.50	21.15	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR JASMINE LEAF (187)			35.00	1.50	21.19	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR JASMINE LEAF (165)			35.00	1.50	413.65	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR JASMINE LEAF (123)			35.00	1.50	136.44	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (191)			35.00	1.50	21.50	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (123)			35.00	1.50	89.14	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (116)			35.00	1.50	21.15	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (138)			35.00	1.50	21.10	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (162)			35.00	1.50	21.15	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (144)			35.00	1.50	21.15	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (126)			35.00	1.50	21.15	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (297)			35.00	1.50	440.65	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (275)			35.00	1.50	248.70	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (257)			35.00	1.50	302.85	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (239)			35.00	1.50	44.04	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (221)			35.00	1.50	81.59	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (179)			35.00	1.50	93.83	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (162)			35.00	1.50	53.05	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (140)			35.00	1.50	41.12	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (126)			35.00	1.50	36.70	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (126)			35.00	1.50	43.02	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (126)			35.00	1.50	42.06	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (126)			35.00	1.50	258.06	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50	285.76	1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES, LLC	ARON MILLICAN	PR CATTLE DR (135)			35.00	1.50		1.50					
BEHAVIOR WALL HOMES, LLC	BEHAVIOR WALL HOMES													

[illegible]

nurse 231⁴⁵
down 540⁰⁵

ATT 1-18
2016 receipts salaries/k labor/prof. services etc

WORKPAPER 213

21945 nurse
 51205 sewer

REPORT DUE TO FISCAL				12/19/2016			
NOVEMBER/DECEMBER PAYMENTS FOR OCTOBER USAGE				12/19/2016			
ACCT	LAST NAME	FIRST NAME	ADDRESS	EST. MONTHLY CHARGE	EST. MONTHLY CHARGE	EST. MONTHLY CHARGE	ANNUAL
1	TRAVELMAN	STEFANO OR VVO	TX 78009	35.00	1.50	59.13	1.50
2	TRAVELMAN	CEBEC OR CEBEC	TX 78009	35.00	1.50	169.88	1.50
3	TRAVELMAN	TRIMOTHY OR NORA	TX 78009	35.00	1.50	116.88	1.50
4	TRAVELMAN	ROBERT	TX 78009	35.00	1.50	52.99	1.50
5	TRAVELMAN	ANN	TX 78009	35.00	1.50	48.44	1.50
6	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
7	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
8	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	65.64	1.50
9	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	93.66	1.50
10	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
11	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	45.22	1.50
12	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	18.81	1.50
13	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	20.78	1.50
14	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	64.28	1.50
15	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	197.40	1.50
16	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
17	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	37.82	1.50
18	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	91.97	1.50
19	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
20	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	182.47	1.50
21	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	89.04	1.50
22	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	53.15	1.50
23	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	45.35	1.50
24	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	82.92	1.50
25	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	139.42	1.50
26	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	60.50	1.50
27	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
28	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
29	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
30	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
31	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
32	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
33	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
34	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
35	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
36	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
37	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
38	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
39	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
40	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
41	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
42	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
43	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
44	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
45	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
46	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
47	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
48	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
49	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
50	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
51	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
52	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
53	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
54	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
55	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
56	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
57	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
58	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
59	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
60	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
61	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
62	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
63	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
64	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
65	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
66	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
67	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
68	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
69	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
70	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
71	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
72	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
73	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
74	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
75	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
76	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
77	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
78	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
79	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
80	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
81	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
82	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
83	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
84	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
85	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
86	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
87	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
88	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
89	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
90	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
91	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
92	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
93	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
94	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
95	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
96	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
97	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
98	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
99	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50
100	TRAVELMAN	WILLIAM	TX 78009	35.00	1.50	21.10	1.50

Consulting:

Help with information to expand sewer
plant .

2016 receipts salaries/k labor/prof. services etc WORKPAPER 215

4. 2. 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 8

347 43

BVRT, LP
14203 Savannah Pass
San Antonio, TX 78216

OK TO PAY

DATE _____

(Signature)

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V

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\$2500.00

\$1250.00