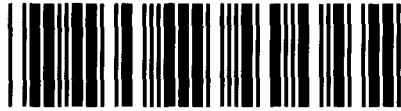


Control Number: 48980



Item Number: 2

Addendum StartPage: 0



2018 DEC 14 PM 1:09  
PUBLIC UTILITY COMMISSION  
FILING CLERK

48980

**PUBLIC UTILITY COMMISSION OF TEXAS**

**CLASS B RATE/TARIFF CHANGE APPLICATION**

*Required Schedules for rate/tariff changes*

WATER UTILITY NAME. Frio Canon Water, LLC  
CCN No. 13145

ADDRESS OF UTILITY: 4019 Spicewood Springs Road  
Street, P.O. Box and/or suite number  
Austin, Texas 78759  
City and Zip Code

PHONE NUMBER: 512/346-8554  
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME Christina Pfeffer

PHONE 523/346-8554

EMAIL ADDRESS: christina@dalglish.net

PUC CLASS SIZE: (B) C (circle one)

INCREASE (DECREASE) \$31,321 (From Sch I-1, Line 33)  
dollar amount

93.45% (From Sch I-1, Line 34)  
percent above (below) current revenue requirement

**DESCRIBE OWNERSHIP OF COMPANY**

Frio Canon Water LLC is owned by Frio Canon Land David L. Daleish is Member/Manager

Frio Canon Land

DATE OF LAST GENERAL RATE CASE FILING None. Historically, Frio Canon Water LLC served less than 15 water connections. Recently, the number of water connections grew to 15+ customer

DATE OF LAST NON-GENERAL RATE CHANGE\* N.A. TCEQ Original Tariff Date: February 5, 2008

\* (e.g. pass through rate change or temporary water rate provision)

## **CLASS B RATE/TARIFF CHANGE APPLICATION**

### ***Required Schedules for rate/tariff changes***

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

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

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

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

UTILITY NAME: Frio Canon Water, LLC  
GENERAL WATER RATE/TARIFF CHANGE APPLICATION  
SCHEDULES

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

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: \_\_\_\_\_  
DATE SUBMITTED TO PUC: \_\_\_\_\_

	<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION I	<u>REVENUES AND REVENUE REQUIREMENT</u>	
	Revenue Requirement Summary	<input checked="" type="checkbox"/>
	Historical Revenue Summary	<input checked="" type="checkbox"/>
	<u>Include the appropriate schedules:</u>	
	Metered Active Connections by Meter Size	<input checked="" type="checkbox"/>
	Unmetered Active (Flat Rate) Customers	<input checked="" type="checkbox"/>
SECTION II	<u>OPERATIONS AND EXPENSES</u>	
	Water Production (no unmetered rates)	<input checked="" type="checkbox"/>
	Water Production (with unmetered rates)	<input checked="" type="checkbox"/>
	Other Revenues & Expenses passed through	<input checked="" type="checkbox"/>
	Purchased Power	<input checked="" type="checkbox"/>
	Other Volume Related Expenses	<input checked="" type="checkbox"/>
	Payroll Cost Allocation	<input checked="" type="checkbox"/>
	Materials	<input checked="" type="checkbox"/>
	Contract Work	<input checked="" type="checkbox"/>
	Transportation Expenses	<input checked="" type="checkbox"/>
	Other Plant Maintenance	<input checked="" type="checkbox"/>
	Employee Pensions/Benefits	<input checked="" type="checkbox"/>
	Bad Debts/uncollectables	<input checked="" type="checkbox"/>
	Office Services and Rentals	<input checked="" type="checkbox"/>
	Office Supplies and Expense	<input checked="" type="checkbox"/>
	Professional Services	<input checked="" type="checkbox"/>
	Insurance	<input checked="" type="checkbox"/>
	Rate Case Expense	<input checked="" type="checkbox"/>
	Regulatory Commission Expense	<input checked="" type="checkbox"/>
	Miscellaneous Expense	<input checked="" type="checkbox"/>

UTILITY NAME: <u>Frio Canon Water, LLC</u> GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES TABLE OF CONTENTS (Page 2 of 2)
---

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

## INSTRUCTIONS REV REQUIREMENT

UTILITY NAME: Frio Canon Water, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION I - REVENUE REQUIREMENTS AND REVENUES

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

### Instructions for Section I - Revenue Requirement and Revenues

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

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

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

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

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

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

UTILITY NAME: <u>FRIO CANON WATER, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>I-1 REVENUE REQUIREMENT SUMMARY</b> PUC Docket No. _____ Test Year End: <u>12/17</u>						
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No.	Acct. No.	Account Name				Reference/ Instructions
		Volume related expenses:				
1	610	Purchased water	-		-	Schedule II-3
2	615	Power Expense-production only	1,437	513	1,951	Schedule II-4
3	618	Other volume related expenses	1,127	(293)	834	Schedule II-5
4		Total volume related exp.	2,564	221	2,785	Add Lines 1-3
		Non-volume related expenses:				
5	601-1	Employee labor	-	-	-	Schedule II-6, Line 1
6	620	Materials	5,439	608	6,047	Schedule II-7
7	631-636	Contract work (Included in Line 6)	-	-	-	Schedule II-8
8	650	Transportation expenses	-	-	-	Schedule II-9
9	664	Other plant maintenance	2,402	-	2,402	Schedule II-10
10		Total non-volume related exp.	7,841	608	8,449	Add Lines 5-9
		Admin. & general expenses:				
11	601-2	Office salaries	497		497	Schedule II-6, line 2
12	601-3	Mgmt. salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	1,667	1,667	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	870	-	870	Schedule II-14
18	678	Professional services	206	50	256	Schedule II-15
19	684	Insurance	1,779	100	1,879	Schedule II-16
20	666	Regulatory (rate case) expense	5,000	(3,750)	1,250	Schedule II-17
21	667	Regulatory expense (other)	-	-	-	Schedule II-18
22	675	Miscellaneous expenses	-	-	-	Schedule II-19
23		Total admin. & general expense	8,352	(1,933)	6,419	Add Lines 11-22
24		Total operating Expenses	18,757	(1,104)	17,653	Lines 4 + 10 + 23
25	403	Depreciation	6,022	-	6,022	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	-	-	-	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	-	-	Schedule V, Line 7
28		TOTAL EXPENSES	24,779	(1,104)	23,675	
29		TOTAL HISTORIC REVENUE	8,775			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	(16,004)			Line 30 less Line 29
31		REQUESTED RETURN			16,421	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			40,096	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	31,321	Line 32 less Line 29
34		PERCENTAGE INCREASE			0.9345	Line 36 divided by Line 33
35		LESS: OTHER REVENUES			2,050	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	29,271	Line 33 minus Line 35

SCHEDULE I-2 REVENUES

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE FOR TEST YEAR ENDED: <u>12/17</u> <b>I-2 HISTORICAL REVENUE SUMMARY</b>				
Line No.	NARUC A/C	Description	Historical Test Year	
1.	461	Metered connections base rate revenue		From financial records
2.	461	Metered connection gallonage rate revenue		From financial records
3.	460	Unmetered (Flat rate) revenue	0	From financial records
4.	Total Metered & Flat Rate Revenue		8775	
5.	Plus: Total Other Revenues		550	From II-3, Column B, line 7
6.	Total Historic Test Year Revenues per income statement and Annual Report*		9325	Line 4 plus line 5

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

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

\* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.



SCHEDULE I-3 METERED CON

UTILITY NAME: Frio Canyon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**I-3 METERED ACTIVE CONNECTIONS BY METER SIZE**  
 FOR TEST YEAR ENDED: 12/17

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"	14	1	16	15		1.0	15
2.	3/4"	0		0	0		1.5	0
3.	1"	0		0	0		2.5	0
4.	1 1/2"	0		0	0		5.0	0
5.	2"	0		0			8.0	0
6.	Applicant desires to use 20 - 5/8" x 3/4" Water Meters for rate design purposes.							5
7.								
8.								
9.	Total	14		15	15			20
10	Average							

UTILITY NAME: \_\_\_\_\_

SCHEDULES - CLASS B RATE/TARIFF CHANGE

**I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS**

FOR TEST YEAR ENDED: 12/17

NOT APPLICABLE

A	B	C	D	E	F
		Number of Active Connections			
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		PUC report Sch. 9		(C + D)	(C + E) / 2
1.		Not Applicable			
2.					
3.					
4.					
5.	Total				

## INSTRUCTIONS - OPERATIONS AND MAINTENANCE

UTILITY NAME: Frio Canon Water, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION II - OPERATIONS AND MAINTENANCE

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

### Instructions for Section II

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

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

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

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION**  
 FOR TEST YEAR ENDED: 12/17

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

Line No.	Water Production (1,000 Gallons)	A	B	C= A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	2385	795	3180	PUC Annual Report
2	Total water purchased	0	0	0	PUC Annual Report
3	Total water produced	2385	795	3180	Line 1 + line 2
4	Total water sold	1580	527	2107	PUC Annual Report
5	Total accounted for non-revenue water*	0	0	0	
6	Total unaccounted for water	805	268	1073	Lines 3 less 4 less 5
7	Percentage	33.80%	33.80%	33.80%	Line 6 divided by Line 3

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

Known and measurable calculations and explanations: NOTE: Col. A represents water used for an average of 15 meters in Test Year; K & M adjustment for 20 meters used for rate design purposes.

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

Not Applicable

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

UTILITY NAME: <u>Frio Canon Water LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-3 OTHER REVENUES &amp; EXPENSES PASSED THROUGH</b> FOR TEST YEAR ENDED: <u>12/17</u>
--

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

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

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

## II-3(b) Other revenues collected from customers

Line No.	A	B	C	D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees*	2000		0
2.	Late Fees	0		
3.	Meter Test Fees	0		
4.	Reconnect Fees	0		
5.	Purchased Water Fees	0		
6.	Groundwater Conservation District Fees	0		
7.	Other (attach detail**)	50		50
8.	Total Other Revenues	2050		50

Application Fee

(to Sch. I-2, line 5)

(to Sch. I-1, line 35)

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

\*\* If the utility provides other than residential retail service (wholesale, industrial, etc),  
provide a work paper with the detail of this account by NARUC sub account number. N.A.

UTILITY NAME: Frio Canon Water, LLC  
 II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**PURCHASED POWER**  
 FOR TEST YEAR ENDED: 12/17

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

References below refer to Schedule I-1.

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

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

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

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

Year	Amount
2015	\$ 2,379.89
2016	\$ 2,106.42
Test Year 2017	\$ 1,437.22
K & M Change	\$ 513.44 (to I-1, Column E, Line 2)
Adjusted Test year	\$ 1,950.66 (to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change:

**II-4(b) Office related expenses (Electric used for production of water/sewer)** NOT APPLICABLE

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

**Volume related expenses**

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

Year	Amount
_____	\$ -
_____	\$ _____
a. Test Year	\$ _____
b. K & M Change	\$ _____ (to I-1, Column E, Line 14)
c. Adjusted Test year (a. + b.)	\$ - (to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change:

K&M change to normalize electric expense incurred for 2014, 2016 and 2017

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-5 OTHER RELATED VOLUME EXPENSES**  
 FOR THE TEST YEAR ENDED: **12/17**

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

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
3.	618	<b>Other volume related expenses</b> TREATMENT CHEMICALS

**Other volume related expenses**

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

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

	<u>Year</u>	<u>Amount</u>	
	2015	\$ 945.97	
	2016	\$ 429.65	
a. Test Year	2017	\$ 1,126.68	
b. K & M Change		\$ -292.58	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ 834.10	(to I-1, Column F, Line 3)

**Explanation and calculations of known and measurable change:**

UTILITY NAME <u>Frio Canyon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-6 ALLOCATION OF PAYROLL EXPENSES</b> FOR THE ADJUSTED TEST YEAR <u>12/17</u>
---

SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SERVICE

**II-6(a) PAYROLL COSTS:**

Line No	Employee Name	A Test Year Payroll 2017	B Capitalized Payroll	C Expensed Payroll	D 1st 7000 or new limit (FUTA max)	E 7,001 to 9000 or new limit (SUTA max)	F 9,001 to 118500 or new limit (or FICA max)	G over 118500 or new limit	H Total Payroll
1.	Christina Pfeiffer	497.00	0	497.00	0	0	0	0	497.00
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9	Total	497.00		497.00					497.00
10	Percentage Capitalized	Line 9, column F divided by line 9, column E=							

Monthly customer billings and accounting - Activity commenced in 2017. Prior to 2017, Frio Canyon Water, LLC did not charge for this service.

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

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

Line No	Acct No	Account Name	Test Yr Expense
1.	601-1	Employee labor	0
2	601-2	Office salaries	497.00
3.	601-3	Management salaries	0
4		Total Payroll Expenses	497.00

to Schedule I-1, Line 5  
to Schedule I-1, Line 11  
to Schedule I-1, Line 12  
(should equal II-6(a), Column C, Line 9)

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

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



UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-7 MATERIALS</b> FOR THE TEST YEAR ENDED: <u>12/17</u> SYSTEM MAINTENANCE, MATERIALS AND REPAIRS
---

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

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

#### II-7(a) Materials

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

Year	Amount
<u>2015</u>	\$ <u>7,580.05</u>
<u>2016</u>	\$ <u>5,123.89</u>
a. Test Year <u>2017</u>	\$ <u>5,439.97</u>
b. K & M Change	\$ <u>608.00</u> (to I-1, Column E, Line 6 Normalize expense for 2015, 2016 and 2017)
c. Adjusted Test year (a. + b.)	\$ <u>6,047.97</u> (to I-1, Column F, Line 6)

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

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

Explanation and calculations of known and measurable change:

Test Year 2017 reflects documented expenses. For years 2015 and 2016 accounting records are incomplete.

#### II-7(b) Large Items:

Description	Amount	Date in service
Valves and Pump Repair	\$ 3,349.32	2017
Auto Dialer Replacement	\$ 468.32	2017

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-8 CONTRACT WORK</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
--

## INCLUDED IN MAINTENANCE, MATERIALS AND REPAIRS - SCHEDULE II-7

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

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
7.	631, 635, 636	Contract work (non-capitalized engineering, testing, other)

**II-7(a) Contract work**

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

Year	Amount	
<u>2015</u>	\$ <u>                    </u>	NOT APPLICABLE
<u>2016</u>	\$ <u>                    </u>	
<u>                    </u>	\$ <u>                    </u>	
a. Test Year <u>2017</u>	\$ <u>                    </u>	
b. K & M Change	\$ <u>                    </u>	(to I-1, Column E, Line 7)
c. Adjusted Test year (a. + b.)	\$ <u>                    </u>	(to I-1, Column F, Line 7)

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

Explanation and calculations of known and measurable change:

K & M adjustment is reasonable since water system is aging.

## INCLUDED IN MAINTENANCE, MATERIALS AND REPAIRS - SCHEDULE II-7

**II-8(b) Large Items:**

Description	Amount	Date in service

UTILITY NAME: <u>Frio Canyon Water LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-9 TRANSPORTATION</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
---

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

Line No.	Account No.	Account Name
8.	650	Transportation expense NOT APPLICABLE

**II-9(a) Transportation expense**

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

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

Year	Amount
<u>2015</u>	\$ <u>-</u>
<u>2016</u>	\$ <u>-</u>
a. Test Year <u>2017</u>	\$ <u>-</u>
b. K & M Change	\$ <u>-</u> (to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)	\$ <u>-</u> (to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

Frio Canyon Water, LLC does not own any vehicles or supportive equipment.

**II-9(b) Large Items\*:**

Description	Amount	Date in service

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

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-10 OTHER PLANT MAINTENANCE</b> FOR THE TEST YEAR ENDED: <b>12/17</b>
---

NOT APPLICABLE

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

CHISTINA WILL WORK C  
 New roof over yard - pu

Line No.	Account No.	Account Name
9.	664	Other plant maintenance

**II-10(a) Other plant maintenance**

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

	Year	Amount
	<u>2015</u>	\$ <u>641.08</u>
	<u>2016</u>	\$ <u>697.46</u>
a. Test Year	<u>2017</u>	\$ <u>2,401.54</u>
b. K & M Change		\$ <u>          -</u> (to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)		\$ <u>2,401.54</u> (to I-1, Column F, Line 9)

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

**Explanation and calculations of known and measurable change:**

Frio Canyon Water, LLC does not own any vehicles or supportive equipment.

**II-10(b) Large Items:**

Description	Amount	Date in service
Dues and Subscriptions	\$ 400.00	2017
Operations - Meter Readings	\$ 96.00	2017
Permits and Fees	\$ 1,437.22	2017
Telephone (Auto Dialer)	\$ 468.32	2017

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-11 EMPLOYEE PENSIONS AND BENEFITS  
 FOR THE TEST YEAR ENDED: 12/17

NOT APPLICABLE

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

Line No.	Account No.	Account Name
13.	604	Employee pensions and benefits

**Employee pensions and benefits**

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

List types of Pensions &amp; Benefits:

2017 Year	\$ - Total Amount	\$ - Pensions	\$ - Health	\$ - Other	\$ - Amount Capitalized*
--------------	----------------------	------------------	----------------	---------------	-----------------------------

Cost per Employee:

N.A.

Year	\$ Total Amount	\$ Pensions	\$ Health	\$ Other	\$ Amount Capitalized*
------	--------------------	----------------	--------------	-------------	---------------------------

Number of Employees covered:

Cost per Employee:

List types of Pensions &amp; Benefits:

Year	\$ Total Amount	\$ Pensions	\$ Health	\$ Other	\$ Amount Capitalized*
------	--------------------	----------------	--------------	-------------	---------------------------

Number of Employees covered:

Cost per Employee:

\*(use % on Sch 11-6(a), line 10)

UTILITY NAME <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-12 BAD DEBTS</b> FOR THE TEST YEAR ENDED: <b>12/17</b>
--

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

References below refer to Schedule I-1.

NOT APPLICABLE

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

#### II-12 Bad debts/Uncollectibles

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

	Year	Amount	
	2015	\$ -	
	2016	\$ -	
a. Test Year	2017	\$	
b. K & M Change		\$ 1,667.00	(to I-1, Column E, Line 15) 33% x \$5,000 over 3 years w/o interest.
c. Adjusted Test year (a. + b.)		\$ 1,667.00	(to I-1, Column F, Line 15)

Explanation and calculations of known and measurable change:

#### II-12(b) Large Items\*:

Description	Amount	Date in service
Unpaid loan to Frio Canyon	\$ 5,000.00	2017

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

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-13 OFFICE SERVICES AND RENTALS</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
---

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

**References below refer to Schedule I-1.**

NOT APPLICABLE

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

**II-13(a) Office services and rentals**

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

	Year	Amount
	<u>2015</u>	\$ <u>-</u>
	<u>2016</u>	\$ <u>-</u>
a. Test Year	<u>2017</u>	\$ <u>-</u>
b. K & M Change		\$ _____ (to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		\$ <u>-</u> (to I-1, Column F, Line 16)

**Explanation and calculations of known and measurable change:**

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

**II-13(b) Large Items:**

Description	Amount	Date in service

UTILITY NAME Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-14 OFFICE SUPPLIES**  
 FOR THE TEST YEAR ENDED: 12/17

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

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
17.	681	Office supplies & expenses

**II-14(a) Office supplies & expenses**

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

	<u>Year</u>	<u>Amount</u>	
	<u>2015</u>	\$ <u>129.00</u>	
	<u>2016</u>	\$ <u>868.47</u>	
a. Test Year	<u>2017</u>	\$ <u>870.47</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 17)
c. Adjusted Test year (a. + b.)		\$ <u>870.47</u>	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change:

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

**II-14(b) Large Items:**

Description	Amount	Date in service
U. S. Mail Box Rental	\$ 132.00	2016
Billing and Acct. Program	\$ 1,075.00	2016
Deposit Slips and Checks	\$ 45.42	2016
Annual Program License Fee	\$365.00	2016

Straight Line 3 years w/o interest  
 Straight Line 3 years w/o interest



UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-15 PROFESSIONAL SERVICES**  
 FOR THE TEST YEAR ENDED, 12/17

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

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

**II-15(a) Professional services**

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

	Year	Amount	
	2015	\$ 107.00	
	2016	\$ 142.50	
a. Test Year	2017	\$ 206.00	
b. K & M Change		\$ 50.00	(to I-1, Column E, Line 18)
c. Adjusted Test year (a. + b.)		\$ 256.00	(to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change:

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

**II-15(b) Large Items:**

Description	Amount	Date in service	
Accounting - Tax Prep/Tax Return	\$ 206.00	2017	Increases About \$50.00 Per Year

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-16 INSURANCE  
 FOR THE TEST YEAR ENDED: 12/17

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

Line No.	Account No.	Account Name
19.	684	Insurance

### Insurance

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

	Year	Amount	
	<u>2015</u>	\$ <u>1,837.00</u>	
	<u>2016</u>	\$ <u>1,769.00</u>	
a. Test Year	<u>2017</u>	\$ <u>1,779.00</u>	
b. K & M Change		\$ <u>100.00</u>	(to I-1, Column E, Line 19)
c. Adjusted Test year (a. + b.)		\$ <u>1,879.00</u>	(to I-1, Column F, Line 19)

### Types of insurance:

Year	Total amount	Period Covered	Type	Company
<u>2015</u>	\$ <u>1,837.00</u>	<u>Feb. 3 to Feb. 3</u>	<u>D &amp; O and Gen. Lia.</u>	<u>BRIA Insurance Company</u>
<u>2016</u>	\$ <u>\$1,769.00</u>	<u>Feb. 3 to Feb. 3</u>	<u>D &amp; O and Gen. Lia.</u>	<u>BRIA Insurance Company</u>
<u>2017</u>	\$ <u>\$1,779.00</u>	<u>Feb. 3 to Feb. 3</u>	<u>D &amp; O and Gen. Lia.</u>	<u>BRIA Insurance Company</u>

Explanation and calculations of known and measurable change: Apr. 6% Annual Increase

UTILITY NAME Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-17 REGULATORY EXPENSE  
 FOR THE TEST YEAR ENDED: 12/17

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

Line No.	Account No.	Account Name
20.	666	Regulatory (Rate Case) Expense

#### II-17(a) Regulatory commission expense

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

	Year	Amount	
	2015	\$ -	
	2016	\$ -	
a. Test Year	2017	\$ \$0	
b. K & M Change		\$ 5,000.00	(to I-1, Column E, Line 20 - see instructions above)
		-3,750.00	Straight Line Over 4 Years w/o Interest
c. Adjusted Test year (a. + b.)		\$ \$1,250	(to I-1, Column F, Line 20 - see instructions above)

Explanation and calculations of known and measurable change:

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

#### II-17(b) Large Items:

Description	Amount	Date in service
dgra, Inc. Application Expense	\$ 5,000.00	2018

Straight Line Over 4 Years w/o Interest

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-18 REGULATORY EXPENSE</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
--

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

NOT APPLICABLE

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
21.	667	Regulatory commission expense

**II-18(a) Regulatory commission expense**

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

	Year	Amount	
	<u>2015</u>	\$ <u>-</u>	
	<u>2016</u>	\$ <u>-</u>	
a. Test Year	<u>2017</u>	\$ <u>-</u>	
b. K & M Change	\$	<u>-</u>	(to I-1, Column E, Line 21 - see instructions above)
c. Adjusted Test year (a. + b.)	\$	<u>-</u>	(to I-1, Column F, Line 21 - see instructions above)

**Explanation and calculations of known and measurable change:**

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

**II-18 (b) Large Items:**

Description	Amount	Date in service

UTILITY NAME: **Frio Canon Water, LLC**  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-19 MISCELLANEOUS EXPENSE**  
 FOR THE TEST YEAR ENDED: **12/17**

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

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
22.	675	Miscellaneous

**II-19 (a) Miscellaneous expense**

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

	<u>Year</u>	<u>Amount</u>	
	<u>2015</u>	\$ <u>-</u>	NOT APPLICABLE
	<u>2016</u>	\$ <u>-</u>	
a. Test Year	<u>2017</u>	\$ <u>-</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>-</u>	(to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change:

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

**II-19 (b) Large Items:**

Description	Amount	Date in service

## SECTION III RATE BASE INSTRUCT

UTILITY NAME: Frio Canon Water, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

### SECTION III RATE BASE INSTRUCTIONS

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

#### **Instructions for Section III**

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

UTILITY NAME: <u>Frio Canon Water, LLC</u>
SCHEDULES - CLASS B RATE/TARIFF CHANGE
<b>III-1 REQUESTED RETURN</b>
FOR THE TEST YEAR ENDED: <u>12/17</u>

**RETURN ON RATE BASE:**

Line No.		
1	Test year end rate base (from III-2, Line 16)	164,210
2	Requested ROR ( Col G, Line 7 below)	10.00%
3	Return on rate base (Line 1 x Line 2)	16,421

10.73% - Applicant desires to use 10.0% ROR

**Rate of Return:**

A	B	C	D	E	F	G
Line No.	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			G=(E x F)
4.	Equity (Rate base less Line 5, Column D)	145,960	0.8889	10.0000%	Col E = Requested return on equity	10.8900%
5	Long Term Debt and Advances from associated companies from Schedule III-6	18,250	0.11	5.0000%	Col E = From Sch. III-6, Column H, Line 9	0.16
6.	Total capitalization (Rate Base Sch III-2, Line 16)	164,210.00				
7.	Return on rate base Col G, Line 6 rounded to nearest 0.01%)				Line 4 + Line 5	10.73%

To Line 2 above

\* ROE = Return on Equity

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED: 12/17

Line No.	Description	Amount	Reference (From)
1	<b>Additions:</b>		
2.	Utility plant (Original Cost)	226,990.47	Schedule III-3, Line 50, Col D
3.	Construction work in progress	0	Schedule III-4, Line 5
4.	Materials and supplies	0	Schedule III-4, Line 8
5.	Working cash (capital)	0	Schedule III-5, Line 2
6.	Prepayments	0	Schedule III-4, line 8
7.	Other Additions	0	Add schedule
8.	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>226,990.40</b>	
	<b>Deductions:</b>		
9.	Reserve for depreciation (Accumulated)	-60,730.32	Schedule III-3, Col F, Line 50
10.	Advances for construction	0	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	-2050	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	0	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	0	Schedule III-9(b), Line 3
14.	Other Deductions	0	Add schedule
15.	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>-62,780.32</b>	
16.	<b>RATE BASE (Line 8, less Line 15)</b>	<b>164,210.15</b>	



UTILITY NAME. <b>Frio Canon Water, LLC</b> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION 0										Schedule III-3 (Provide a schedule for each PWS system) Add schedules as needed, provide a summary also			
Line No.	[A]	[B]	[C]		[D.1]	[D.2]	[D]=[D.1] - [D.2]	Depreciation			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$ (Reserve)	[G] = [D]-[F] Net Book Value (\$)
	Item	Date of Installation	Service Life (yrs) *	**	Original Cost when installed \$	Customer CIAC amount	Adjusted Original Cost for Customer CIAC <sup>1</sup>	Time in Service					
								Years in Service	Months	Days			
1	303 Land and land rights												
2	307. Wells	4/22/2008	50		51,147.00	2,050.00	49,097.00	10	6		(1,022.94)	(10,740.87)	38,356.13
	Well Pumps:												
3	311 5 hp or less		5										
4	311 Greater than 5 hp	4/22/2008	10		4,771.00		4,771.00	10	6		(477.10)	(4,771.00)	-
	Booster Pumps:												
5	311 5 hp or less		5										
6	311 Greater than 5 hp	11/1/2008	10	15	4,865.62		4,865.62	10			(324.37)	(3,243.75)	1,621.87
7	320 Chlorinators & Piping/Fitting	11/1/2008	10	50	33,641.85		33,641.85	10			(672.84)	(6,728.37)	26,913.48
	Structures:												
8	304 Wood		15										
9	304 Masonry	11/1/2008	30		8,800.00		8,800.00	10			(293.33)	(2,933.33)	5,866.67
10	305 Storage Tanks	11/1/2008	50		18,381.25		18,381.25	10			(367.63)	(3,676.25)	14,705.00
11	311 Pressure Tanks	11/1/2008	50		8,433.75		8,433.75	10			(168.68)	(1,686.75)	6,747.00
12	331 Distribution System (mains and lines)	11/1/2008	50		71,750.00		71,750.00	10			(1,435.00)	(14,350.00)	57,400.00
13	334 Meters and Service (taps not covered by fees)	11/1/2008	20		16,800.00		16,800.00	10			(840.00)	(8,400.00)	8,400.00
14	340 Office Equipment		10										
15	341 Vehicles		5										
16	343 Shop Tools		15										
17	345 Heavy Equipment		10										
18	348 Fencing	11/1/2008	20		8,400.00		8,400.00	10			(420.00)	(4,200.00)	4,200.00
	Other: (Please list)												
19													
20					226,990.47		224,940.47				(6,021.89)	(60,730.32)	164,210.15
50	Total												

To Sch III-2,  
line 2

To Sch I-1,  
line 27

To Sch III-2, line  
9

Add detailed workpapers if necessary to support this Schedule.

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

000032

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE</b> FOR TEST YEAR ENDED: <u>12/17</u>
--

NOT APPLICABLE  
ORIGINAL COST DATA

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

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

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,  
 MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS**  
 FOR THE TEST YEAR ENDED: 12/17

NOT APPLICABLE

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

## III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	N.A.
2.	Test year costs added	
3.	Test year construction costs completed	
4.	Ending balance	
5.	Average balance - test year (line 1 plus line 4, divided by 2)	0

Typically zero, to Schedule III-2, Line 3

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

To III-2, Line 4.

To III-2, Line 6.

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

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES FOR CLASS B RATE/TARIFF CHANGE  
**III-5 WORKING CASH ALLOWANCE CALCULATIONS**  
 FOR THE TEST YEAR ENDED: 12/17

NOT APPLICABLE

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

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

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

NOT APPLICABLE

A Line No	B Description	Class B		Class C	
		Water	Sewer	Water	Sewer
1	Annual O & M Expenses				
2	Working Cash (Line 3 / Line 5)				
3	Divisor		12	8	8

From Sch I-1, line 25

To Sch III-2, line 5

UTILITY NAME: Frio Canon Water, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

**III-6 LONG TERM DEBT/ NOTES PAYABLE – WATER AND SEWER**FOR THE YEAR ENDED: 12/17

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places.

If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	(A) Long Term Debt Name of Bank/Lender	(B) Date of Issue	(C) Date of Maturity	(D) Original Amount of Loan	(E) Outstanding or Unpaid Balance- End of Test Year	(F) Interest Rate	(G)=Col E, Line 20 x Col F, Line 20 Weighted Average
1	Part 1 - Debt						
2	Promissory Note	Jan. 1, 2017	Jan. 1, 2027	18,250.00	18,250.00	5.00%	912.5
3							
4							
5							
6							
7							
8							
9	Total			18250	18250	5.00%	912.5

to Sch III-1,  
Column G,  
Line 5

List short term debt, if any:

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE**  
 FOR THE TEST YEAR ENDED: 12/17

NOT APPLICABLE

ACCUMULATED DEPRECIATION: N.A.

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

Must match previous rate case

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-8 ADVANCES FOR CONSTRUCTION AND</b> <b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
--

## III-8(a) ADVANCES FOR CONSTRUCTION:

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	Amount to be refunded in the future*
1.	Tap Fee		2000	2000	0	2000	0
2.	Application Fee		50	50	0	50	0
3.							
4.							
5.							
6.	Total		2050	2050		2050	

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

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

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	See Schedule III-3						164210 15
2.							
3.							
4.							
5.							
6.	Total						

\*Customer CIAC is entered directly on III-3

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-9 DEFERRED INCOME TAXES AND</b> <b>DEFERRED INVESTMENT TAX CREDITS</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
---

**NOT APPLICABLE**

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

**III-9(a) ACCUMULATED DEFERRED INCOME TAXES:**

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

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

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



UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-10 OTHER DEFERRED ASSETS</b> FOR THE TEST YEAR ENDED: <u>12/17</u>
--

NOT APPLICABLE  
 III-10(a) : Other Deferred Assets

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

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

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

## SECTION IV OTHER TAX INSTRUCT

UTILITY NAME: Frio Canon Water, LLC

### SCHEDULES - CLASS B RATE/TARIFF CHANGE

Section IV is used to report taxes other than income for proposed revenues.

NOT APPLICABLE

### Instructions for Section IV

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

UTILITY NAME: Frio Canon Water, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**IV(a) ESTIMATE OF TAXES OTHER THAN INCOME**  
 FOR THE TEST YEAR ENDED: 12/17

NOT APPLICABLE

**PROPERTY TAXES:**

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

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	wages to _____	%		Column D+E+F Line 9	
10	Medicare	wages to _____	%		Column H Line 9	
11	Added Medicare (Affordable Care Act)	wages to _____	%			
12	Federal unemployment	wages to _____	%		Column D Line 9	
13	State unemployment	wages to _____	%		Column D+E Line 9	
14	Total (add Lines 11 through 14)					
15	Less: Capitalized	Use % on Sch II-6(a), line 10	%			
16	Test year Payroll Tax Expense	Line 13 less 14				
17	Known and measurable change				(Line 13 minus Line 14)	

**OTHER TAXES:**

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

UTILITY NAME: <u>Frio Canon Water, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>IV(b) REVENUE RELATED TAXES AND EXPENSES</b> FOR THE TEST YEAR ENDED: <u>12/17</u> NOT APPLICABLE						
A		B	C	D	E	F=B+C+D+E
Line		Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals
1	Test year expense					
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)					
3	Gross up factor (1.0 divided by (1.0 minus Line (example below)					
4	Change in revenue requirement (Sch I-1, line 33)					
5	Adjusted revenue requirement (Line 3 x Line 4)					
6	Adjusted expense (Line 3 times Line 4)					

## SECTION V FEDERAL INCOME TAX

### **SCHEDULES - CLASS B RATE/TARIFF CHANGE**

Section V calculated federal income tax at present rates.

Instructions for Section V

Complete SCHEDULE V per instructions found in the reference column.

NOT APPLICABLE

UTILITY NAME: <u>Frio Canon Water, LLC</u>
SCHEDULES - CLASS B RATE/TARIFF CHANGE
<b>V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE</b>
FOR THE TEST YEAR ENDED: <u>12/17</u>

NOT APPLICABLE

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

To Sch I-1, Line 27

**FEDERAL INCOME TAX CALCULATION:**

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

UTILITY NAME: <u>Frio Canon Water, LLC</u> VI RATE DESIGN INSTRUCTIONS SCHEDULES - CLASS B RATE/TARIFF CHANGE
---

Section VI is used for rate design.

**Instructions for Section VI:**

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

UTILITY NAME: Frio Canon Water, LLC				
SCHEDULES - CLASS B RATE/TARIFF CHANGE				
Schedule VI-1 RATE DESIGN				
FOR THE TEST YEAR ENDED: 12/17				
Line	A		B	C
No.			Reference	
	DETERMINATION OF FIXED COSTS			
1.	Gross revenues to be recovered:		Sch I-1, Line 36	29271
	Less variable costs:			
2.	Purchased water - Account 610		Sch I-1, Col. F, line 1	0
3.	Purchased power - Account 615		Sch I-1, Col. F, line 2	1951
4.	Other volume related - Account 618		Sch I-1, Col. F, line 3	834
5.	Other volume related or allocated (attach schedule)			
6.				
7.				
8.				
9.				
10.	FIXED COSTS (Line 1 minus Lines 2-9)			26486
11.	% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE			50 %
12.	TO BE RECOVERED THROUGH BASE SERVICE CHARGE			50
	RECAP:			
13.	RECOVERED THROUGH BASE SERVICE CHARGE		Line 10	14636
14.	RECOVERED THROUGH VOLUMETRIC RATE		Line 1 - Line 10	14635
	TOTAL		Equals Line 1	29271
	TO BE RECOVERED THROUGH BASE SERVICE CHARGE			
15.	TOTAL METER EQUIVALENTS		Sch I-3, Col H, line 9	20
16.	CHARGE PER 5/8" X 3/4" METER		Line 13 / Line 15	731.8
	TO BE RECOVERED THROUGH VOLUMETRIC RATE			
17.	TOTAL WATER SALES IN 1,000 GALS		Sch II-1(a), Col C, line 4	2107
18.	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)		Line 14 / Line 17	6.95
	PROPOSED RATES:			
19.	FOR ALL WATER DELIVERED PER 1,000 gallons		Line 18 or attach calc	6.95
	BASE SERVICE CHARGE (PER 5/8" X 3/4")			60.98
	Meter size	Line 16	Equivalency	Base Rate/size
20.	5/8 X 3/4"	60.98	X 1.0 =	60.98
21.	3/4"	60.98	X 1.5 =	60.98
22.	1"	60.98	X 2.5 =	152.45
23.	1 1/2"	60.98	X 5.0 =	304.9
24.	2"	60.98	X 8.0 =	487.84
25.	3"		X 15.0 =	
26.	4"		X 25.0 =	

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



**NOTICE OF PROPOSED RATE CHANGE**  
**TO BE PROVIDED TO CUSTOMERS**  
**PURSUANT TO TEX. WATER CODE § 13.1871**

**FRIO CANON WATER, LLC****EXISTING RETAIL WATER CUSTOMERS AS OF DECEMBER 7, 2018**

David Dagleish	4019 Spicewood Springs Rd	Austin	TX	78759
Colt & Rachel McCoy	PO Box 5974	Austin	TX	78763
Kerry & Becky Getter	9100 Calera Dr # 13	Austin	TX	78735
Nick Fox	702 Wayside Dr	Austin	TX	78703
Dusty Black	511 Frio Canon Trail	Leakey	TX	78873
Frio Canon Comm. Assoc.	4019 Spicewood Springs Rd	Austin	TX	78759
Roy Kircher	15115 Glenn Heather Dr.	Lakeway	TX	78734
Dee Carr	PO Box 1314	Snyder	TX	79550
Jim & Sharon Hornfischer	2528 Tanglewood Trail	Austin	TX	78703
John & Marsha Woodworth	6919 Greenshores Dr # 3	Austin	TX	78730
J.R & Anne Carter	4506 Crestway Dr	Austin	TX	78731
David Mebane	5121 Bee Caves Rd # 106	Austin	TX	78746
Alfonso Angelone	1103 Kennan Rd	Westlake H	TX	78746
Marc & Ann Laird (2 meters)	12 Stillforest St	Houston	TX	77024
Charles Preston	2901 Via Fortuna Building 6 Suite 550	Austin	TX	78746
Dagleish Construction	4019 Spicewood Springs Rd	Austin	TX	78759
Robert Williams( no meter yet)	281 Victory Lane	Rockwall	TX	75032

# AFFIDAVIT

STATE OF TEXAS

COUNTY OF Travis

I, David L. Dalgleish being duly sworn, file this **NOTICE OF  
PROPOSED RATE CHANGE**  
as Officer for Frio Canon Water, LLC,

(indicate relationship to Utility, that is, owner, member of partnership, title as officer of corporation, or other authorized representative of Utility); that, in such capacity, I am qualified and authorized to file and verify such NOTICE; and that all statements made and matters set forth herein are true and correct.

I further represent that a copy of the attached NOTICE was provided  
by

to each customer or other affected party on or about

December 14

, 20 18

U. S. Postal Service  
(method of delivery)

[Signature]  
AFFIANT  
(Utility's Authorized Representative)

Frio Canon Water, LLC

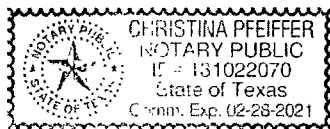
NAME OF UTILITY

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

SUBSCRIBED AND SWORN TO BEFORE ME,

this the 14 day of DECEMBER, 20 18, to certify  
which witness my hand and seal of office.

SEAL



Christina Pfeiffer  
NOTARY PUBLIC IN AND FOR THE  
STATE OF TEXAS

Christina Pfeiffer  
PRINT OR TYPE NAME OF NOTARY

MY COMMISSION EXPIRES

02/28/2021

P.U.C. DOCKET NO. \_\_\_\_\_ \*

**NOTICE OF PROPOSED RATE CHANGE  
PURSUANT TO TEX. WATER CODE § 13.1871**

Frio Canon Water, LLC

13145

Company Name

CCN Number(s)

has filed a rate change application with the Public Utility Commission of Texas (Commission or PUC). The application may be reviewed online at [interchange.puc.texas.gov](http://interchange.puc.texas.gov). You may also inspect a copy of the rate change application at your utility's office at the address below or at the Commission's office (1701 N. Congress Ave, Austin, TX 78701). The proposed rates will apply to service received after the effective date provided below, unless modified or suspended by the Commission. If the Commission receives a sufficient number of protests, separately or in a combined protest letter, from at least 2 [number of] ratepayers (10 percent of the utility's customers over whose rates the Commission has original jurisdiction) or from any affected municipality before the 91st day after the proposed effective date, the matter will be set for hearing. See **Protest Form on the next page** for instructions on how to protest.

**EFFECTIVE DATE OF PROPOSED INCREASE:** 1/31/2019

(must be at least 35 days after notice is provided to customers and 35 days after application is filed)

(Proposed rates requested by the utility are not final. The Commission may modify the rates and order a refund or credit against future bills all sums collected during the pendency of the rate proceeding in excess of the rate finally ordered plus interest.)

**Reason(s) for proposed Rate Change:**

Allow Frio Canon Water, LLC, to recover it's cost of water service within the Frio Canon Water System.

**BILLING COMPARISON (EXCLUSIVE OF MINIMUM BILL CHARGE)**

**Water**

Existing	5,000 gallons:	\$ <u>12.50</u> /mo	Proposed	5,000 gallons:	\$ <u>34.75</u> /mo
Existing	10,000 gallons:	\$ <u>27.00</u> /mo	Proposed	10,000 gallons:	\$ <u>69.50</u> /mo
Existing	30,000 gallons:	\$ <u>112.00</u> /mo	Proposed	30,000 gallons:	\$ <u>208.50</u> /mo

**Sewer**

Existing	5,000 gallons:	\$ <u>N.A.</u> /mo	Proposed	5,000 gallons:	\$ <u>N.A.</u> /mo
Existing	10,000 gallons:	\$ <u>N.A.</u> /mo	Proposed	10,000 gallons:	\$ <u>N.A.</u> /mo

Frio Canon Subdivision, The Meadow at Frio Canon Subdivision and other retail water customers located in CCN 13145

**Subdivision(s) or System(s) Affected by Rate Change**

4019 Spicewood Springs Road	Austin	Tx.	78759
Company Address	City	State	Zip

(512) 346-8554

Company Phone Number

31,321.00

Annual Revenue Increase

1/1/2019

Date Notice Delivered

2/5/2008

Date of Last Rate Change

First Week of Each Month

Date Meters Typically Read

\* Prior to providing notice, the utility shall file a request for the assignment of a docket number for the application.

000051

**P.U.C. DOCKET NO. \_\_\_\_\_**

**RATEPAYER PROTEST**

If you wish to PROTEST the proposed rate change, you must submit this form and 10 copies to:

**Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326**

Unless protests are received from at least 10% of ratepayers or from any affected municipality, or the Commission Staff requests a hearing, no hearing will be held and the rates will be effective as proposed.

CUSTOMER INFORMATION (to be completed by customers submitting protests)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Address, City, State: \_\_\_\_\_

Location where service is received: \_\_\_\_\_

(if different from the mailing address)

Please fill out the following:

**I wish to PROTEST the following proposed rate action/s:**

☐ Water Rate Change ☐ Sewer Rate Change ☐ Both Water and Sewer Rate Change

☐ Other (please specify below)

\_\_\_\_\_

Signature of Protester:

\_\_\_\_\_ Date: \_\_\_\_\_

**Si desea informacion en Espanol, puede llamar al  
1-888-782-8477**

**Hearing- and speech-impaired individuals with text telephones may contact the PUC's Customer Assistance  
Hotline at  
512-936-7136**

## NOTICE OF PROPOSED RATE CHANGE –WATER

CURRENT RATES			PROPOSED RATES		
Monthly base rate including _____ 0 gallons			Monthly base rate including _____ 0 gallons		
Meter Size:			Meter Size:		
<b>RESIDENTIAL</b>			<b>RESIDENTIAL</b>		
5/8" or 3/4"	\$	35.00	5/8" or 3/4"	\$	60.98
1"	\$	70.00	1"	\$	152.45
1 1/2"	\$	140.00	1 1/2"	\$	304.90
2"	\$	280.00	2"	\$	487.84
3"	\$		3"	\$	
Other:	\$		Other:	\$	
<b>GALLONAGE CHARGE:</b>			<b>GALLONAGE CHARGE:</b>		
TIER	VOLUME	CHARGE per 1000 gals.	TIER	VOLUME	CHARGE per 1000 gals.
Tier 1	0 to 8,000 gals.	\$ 2.50 /1000 gals.	Tier 1	0 to Total Use	\$ 6.95 /1000 gals.
Tier 2	8,001 to 15,000 gals.	\$ 3.50 /1000 gals.	Tier 2	_____ to _____ gals.	\$ _____ /1000 gals.
Tier 3	>15,001	\$ 4.50 /1000 gals.	Tier 3	_____ to _____ gals.	\$ _____ /1000 gals.
Tier 4	_____ to _____ gals.	\$ _____ /1000 gals.	Tier 4	_____ to _____ gals.	\$ _____ /1000 gals.
Tier 5	_____ to _____ gals.	\$ _____ /1000 gals.	Tier 5	_____ to _____ gals.	\$ _____ /1000 gals.
gals.					
<b>MISCELLANEOUS FEES</b>			<b>MISCELLANEOUS FEES</b>		
Tap Fee	\$	500.00	Tap Fee	\$	500.00
Reconnect fee:			Reconnect fee:		
Non-payment	\$	25.00	Non-payment	\$	25.00
			(Maximum - \$25.00)	\$	25.00
Customer's Request	\$	50.00	Customer's Request	\$	50.00
Transfer Fee	\$	35.00	Transfer Fee	\$	35.00
Late Charge	\$	10%	Late charge: (Indicate either \$5.00 or 10%)	\$	10%
Returned Check Charge	\$	25.00	Returned Check Charge	\$	25.00
Deposit	\$	50.00	Deposit	\$	50.00
			(Maximum \$50.00)	\$	50.00
Meter test fee	\$	25.00	Meter test fee	\$	25.99
			(Maximum - \$25.00)		

Regulatory Assessment of 1% is added to base rate and gallonage charges. Additional fees and meter sizes may be shown on a separate page. **SEE ATTACHMENT ONE FOR ADDITIONAL TARIFF FEES AND CHARGES.**

**If applicable, list any bill payment assistance programs to low income Ratepayers.**

**ATTACHMENT ONE**

**ADDITIONAL FRIO CANON WATER, LLC  
TARIFF RATE CHARGES  
(SAME AS EXISTING TARIFF)**

TAP FEE (Unique Costs).....Actual Cost  
FOR EXAMPLE, A ROAD BORE FOR CUSTOMER OUTSIDE OF SUBDIVISION OR RESIDENTIAL AREAS.

TAP FEE (Large Meter).....Actual Cost  
TAP FEE COVERS UTILITY'S ACTUAL COST FOR MATERIALS AND LABOR FROM METER SIZE INSTALLED.

METER RELOCATION FEE .....Actual Relocation Cost, Not to Exceed Tap Fee  
THIS FEE MAY BE CHARGED IF A CUSTOMER REQUESTS THAT AN EXISTING METER BE RELOCATED.

COMMERCIAL & NON-RESIDENTIAL DEPOSIT .....1/16TH OF ESTIMATED ANNUAL BILL

**GOVERNMENTAL TESTING, INSPECTION AND COSTS SURCHARGE**

WHEN AUTHORIZED IN WRITING BY THE PUC AND AFTER NOTICE TO CUSTOMERS, THE UTILITY MAY INCREASE RATES TO RECOVER INCREASED COSTS FOR INSPECTION FEES AND WATER TESTING 30 T.A.C. 291.21(K)(2).

**LINE EXTENSION AND CONSTRUCTION CHARGES**

REFER TO SECTION 3.0 - EXTENSION POLICY FOR TERMS, CONDITIONS, AND CHARGES WHEN NEW CONSTRUCTION IS NECESSARY TO PROVIDE SERVICE.

FORM OF PAYMENT: The utility will accept the following forms of payment:

Cash   X  , Check   X  , Money Order   X  , Credit Card   X  

THE UTILITY MAY REQUIRE EXACT CHANGE FOR PAYMENTS AND MAY REFUSE TO ACCEPT PAYMENTS MADE USING MORE THAN \$1.00 IN SMALL COINS. A WRITTEN RECEIPT WILL BE GIVEN FOR CASH PAYMENTS.

**NOT APPLICABLE - FRIO CANON WATER, LLC DOES NOT PROVIDE RETAIL SEWER SERVICE**

<b>NOTICE OF PROPOSED RATE CHANGE –SEWER</b>			
<b>CURRENT RATES</b>		<b>PROPOSED RATES</b>	
Monthly base rate including _____ gallons		Monthly base rate including _____ gallons	
Meter Size:		Meter Size:	
<b>RESIDENTIAL</b>		<b>RESIDENTIAL</b>	
5/8" or 3/4"	\$	5/8" or 3/4"	\$
1"	\$	1"	\$
1 1/2"	\$	1 1/2"	\$
2"	\$	2"	\$
3"	\$	3"	\$
Other:	\$	Other:	\$
<b>GALLONAGE OR FIXED CHARGE:</b>		<b>GALLONAGE OR FIXED CHARGE:</b>	
\$ _____		\$ _____	
<input type="checkbox"/> per month; OR		<input type="checkbox"/> per month; OR	
<input type="checkbox"/> for each additional 1,000 gallons over the minimum.		<input type="checkbox"/> for each additional 1,000 gallons over the minimum.	
Gallage charges are determined based on average consumption for winter period which includes the following months: _____		Gallage charges are determined based on average consumption for winter period which includes the following months: _____	
<b>MISCELLANEOUS FEES</b>		<b>MISCELLANEOUS FEES</b>	
Tap Fee	\$	Tap Fee	\$
Reconnect fee:		Reconnect fee:	
Non-payment	\$	Non-payment	\$
		(Maximum - \$25.00)	\$
Customer's Request	\$	Customer's Request	\$
Transfer Fee	\$	Transfer Fee	\$
Late Charge	\$	Late charge: <b>(Indicate either \$5.00 or 10%)</b>	\$
Returned Check Charge	\$	Returned Check Charge	\$
Deposit	\$	Deposit	\$
		(Maximum \$50.00)	\$
Meter test fee	\$	Meter test fee	\$
		(Maximum - \$25.00)	

Regulatory Assessment of 1% is added to base rate and gallage charges. Additional fees and meter sizes may be shown on a separate page.

**If applicable, list any bill payment assistance programs to low income Ratepayers.**





## Frio Canon Water Company

# Balance Sheet

12/06/18

### Balance Sheet

Period 12 At December 2017

## Assets

### Current Assets

Hondo National Bank	\$0.00	
ABC Bank	943.05	
<b>Total Current Assets:</b>		<b>\$943.05</b>
<b>Total WIP Assets:</b>		<b>0.00</b>

### Long Term Assets

Frio Vista Connection Fee	0.00	
Capital in Aid of Construction	0.00	
Services Lines/Taps	30,590.45	
Acc Depre-Service Lines	(8,119.00)	
<b>Total Long Term Assets:</b>	<b>22,471.45</b>	
<b>Total Accumulated Depreciation:</b>	<b>0.00</b>	
<b>Net Long Term Assets:</b>		<b>22,471.45</b>
<b>Total Other Assets:</b>		<b>0.00</b>
<b>Total Assets:</b>		<b>\$23,414.50</b>

## Liabilities

### Current Liabilities

Accounts Payable	0.00	
Loan from Frio Canon Land	0.00	
<b>Total Current Liabilities:</b>		<b>0.00</b>

## Balance Sheet

12/06/18

Continued...

### Long Term Liabilities

FCLand Promissory Note 2016	16,424.92	
FCLand 2017 Promisory Note	5,000.00	
<b>Total Long Term Liabilities:</b>		<b>21,424.92</b>
<b>Total Liabilities:</b>		<b>21,424.92</b>

### Equity

#### Equity/Capital

Retained Earnings	(49,015.99)
Owner Equity	0.00
Owner Equity	30,000.00
Capital in Aid of Construction	26,000.00
<b>Subtotal Equity/Capital:</b>	<b>6,984.01</b>

**Current Profit (Loss):** (4,994.43)

<b>Total Equity/Capital:</b>	<b>1,989.58</b>
<b>Total Liabilities + Equity:</b>	<b>\$23,414.50</b>

# Income Statement

02/22/18

Frio Canon Water Company

## Income Statement

For 12 Months Ending December 2017

2017

### Operating Income

Water & Trash Usage Fees	\$12,974.90	
Application Fees	50.00	
Tap Fees	500.00	
<b>Total Operating Income:</b>		<b>\$13,524.90</b>

— = OTHER PLANT MAINTENANCE

<b>Total Direct &amp; Equip/Shop Expense:</b>	<b>0.00</b>
<b>Gross Profit:</b>	<b>13,524.90</b>

### Administrative Expense

✓ Accounting Expenses	✓ 206.00 ✓
Interest Expense	497.76
✓ Dues & Subscriptions	✓ 400.00 ✓
✓ Insurance Expense	✓ 1,779.00
✓ Operations-Meter Reading	✓ 96.00
Operations-Compliance Reports	164.24
✓ Permits and Fees	✓ 1,437.22 ✓
✓ Operations-Billing	✓ 497.00
Real Estate Taxes	0.14
✓ System Maint & Repairs	✓ 5,439.97
✓ Treatment Chemicals	✓ 1,126.68
✓ Utilities-Electric	✓ 1,473.00 — Done
Utilities-Garbage Collection F	2,684.00
Utilities-Telephone	✓ 468.32
<b>Total Administrative Expense:</b>	<b>16,269.33</b>

<b>Total Indirect Expense:</b>	<b>16,269.33</b>
<b>Income from Operations:</b>	<b>(2,744.43)</b>
<b>Net Income Before Tax:</b>	<b>(2,744.43)</b>
<b>Net Income:</b>	<b><u><u>\$(2,744.43)</u></u></b>

# Income Statement

02/22/18

Frio Canon Water Company

## Income Statement

For 12 Months Ending December 2017

2017

### Operating Income

Water & Trash Usage Fees	\$12,974.90	
Application Fees	50.00	
Tap Fees	500.00	
<b>Total Operating Income:</b>		<b>\$13,524.90</b>

<b>Total Direct &amp; Equip/Shop Expense:</b>	<b>0.00</b>
<b>Gross Profit:</b>	<b>13,524.90</b>

### Administrative Expense

Accounting Expenses	206.00 ✓
Interest Expense	497.76
Dues & Subscriptions	400.00 ✓
Insurance Expense	1,779.00
Operations-Meter Reading	96.00
Operations-Compliance Reports	164.24
Permits and Fees	1,437.22 ✓
Operations-Billing	497.00
Real Estate Taxes	0.14
System Maint & Repairs	5,439.97
Treatment Chemicals	1,126.68
Utilities-Electric	1,473.00
Utilities-Garbage Collection F	2,684.00
Utilities-Telephone	468.32
<b>Total Administrative Expense:</b>	<b>16,269.33</b>

<b>Total Indirect Expense:</b>	<b>16,269.33</b>
<b>Income from Operations:</b>	<b>(2,744.43)</b>
<b>Net Income Before Tax:</b>	<b>(2,744.43)</b>
<b>Net Income:</b>	<b>\$(2,744.43)</b>

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9200 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9200 Operations-Billing				Balance Forward:		
1045	May 2017	05/01/2017	Post office Box Rental	132.00		132.00
1071	3119	05/01/2017	Annual Technical Support	365.00		497.00
Totals:				497.00		497.00
Grand Total:				497.00		497.00

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9120 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9120 Permits and Fees				Balance Forward:		
1209	je	12/29/2017	FCWC OWES LAND EXP. MAR-DEC.16	661.00		661.00
1210	je	12/29/2017	FCWC OWES DCC LABOR	776.22		1,437.22
Totals:				1,437.22		1,437.22
Grand Total:				1,437.22		1,437.22

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

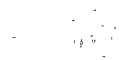
Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9100 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9100 Operations-Compliance Reports				Balance Forward:		
951	01.24.2017	01/24/2017	Account # 13145	113.71		113.71
1169	STX0039392	10/11/2017	22503990 AWR Charge	0.53		114.24
1170	STX0039391	10/11/2017	22503990 Assessment Charge	50.00		164.24
Totals:				164.24		164.24
Grand Total:				164.24		164.24

113.71 Testing  
50.03

# General Ledger

02/22/18



Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9000 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9000 Operations-Meter Reading				Balance Forward:		
935	Tony W/E 1/8/17	01/09/2017	Tony Week Ending 01/08/17	16.00		16.00
936	Lisa W/E 1/8/17	01/09/2017	Lisa Week Ending 01/08/17	16.00		32.00
971	Tony W/E 2.12.17	02/12/2017	Tony Week Ending 02.12.17	16.00		48.00
996	Tony W/E 3.12	03/13/2017	Tony Week Ending 03.12.17	16.00		64.00
1069	Tony W/E 6.11	06/12/2017	Joe Lee Week Ending 6.11.17	16.00		80.00
1097	Lisa W/E 7.9.17	07/11/2017	Week Ending 7.9.17	16.00		96.00
Totals:				96.00		96.00
Grand Total:				96.00		96.00



# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 8800 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8800 Insurance Expense				Balance Forward:		
1090	05/30/2017	05/30/2017	Instal. # 07/12/2017	767.60		767.60
1142	09.15.17	09/11/2017	7.12.17-7.12.18 CF1553209D	505.70		1,273.30
1190	November 2017	11/09/2017	CF 1553209D	505.70		1,779.00
Totals:				1,779.00		1,779.00
Grand Total:				1,779.00		1,779.00

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 8600 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8600 Dues & Subscriptions				Balance Forward:		
1209	je	12/29/2017	FCWC OWES LAND EXP. MAR-DEC.17	400.00		400.00
Totals:				400.00		400.00
Grand Total:				400.00		400.00

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 8075 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8075 Interest Expense				Balance Forward:		
955	01/31/17	01/31/2017	Promissory Note Payment	41.48		41.48
981	02.28.2017	02/28/2017	Promissory Note Pymt	41.48		82.96
1007	March 28, 2017	03/01/2017	Promissory Note Payment	41.48		124.44
1030	April 28, 2017	04/24/2017	Promissory Note Payment	41.48		165.92
1113	May 2017	05/01/2017	May Promissory Note	41.48		207.40
1114	June 2017	06/01/2017	June Promissory Note	41.48		248.88
1127	Aug. 2017	08/31/2017	Promissory Note Aug. 2017	41.48		290.36
1128	July 2017	07/31/2017	July 2017 Promissory Note	41.48		331.84
1149	Sept. 2017	09/29/2017	Promissory Note	41.48		373.32
1167	October	10/31/2017	Promissory Note Payment	41.48		414.80
1186	Nov. 2017	11/30/2017	November Note Payment	41.48		456.28
1201	Dec. 2017	12/01/2017	Promissory Note	41.48		497.76
Totals:				497.76		497.76
Grand Total:				497.76		497.76

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 8000 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8000 Accounting Expenses				Balance Forward:		
1126	11210	08/24/2017	2016 Tax Return Corporate	206.00		206.00
Totals:				206.00		206.00
Grand Total:				206.00		206.00

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9600 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9600 System Maint & Repairs				Balance Forward:		
932	Joe WE 01/01/17	01/03/2017	Joe Lee Week Ending 01/01/17	74.88		74.88
934	Joe W/E 1/8/17	01/09/2017	Joe Lee Week Ending 01/08/17	74.88		149.76
942	Joe W/E 1/15/17	01/17/2017	Joe Week Ending 01/15/17	74.88		224.64
947	Joe W/E 1.22.17	01/23/2017	Joe Lee Week Ending 1.22.17	74.88		299.52
948	9157-142206	01/09/2017	Supplies for Maint.	9.24		308.76
949	9157-142195	01/09/2017	Supplies	24.77		333.53
953	Joe W/E 01.29	01/29/2017	Joe Week Ending 01.29.17	74.88		408.41
961	Joe W/E 02/05	02/05/2017	Joe Week Ending 02/05/17	74.88		483.29
962	626502	01/30/2017	Goop Adhesive/Galv nipple	10.61		493.90
963	626512	01/30/2017	PVC coupling/rectorseal	16.58		510.48
972	Joe W/E 2.12.17	02/12/2017	Joe Week Ending 02.12.17	74.88		585.36
978	Joe W/E 2.19.17	02/20/2017	Joe Lee Week Ending 2.19.17	74.88		660.24
980	Joe W/E 2.26.17	02/27/2017	Joe Week Ending 02.26.17	74.88		735.12
984	je	02/28/2017	FCWC OWES DCC LABOR	252.38		987.50
988	Joe W/E 03.05	03/06/2017	Joe Lee Week Ending 03.05.17	74.88		1,062.38
995	Joe W/E 3.12.17	03/13/2017	Joe Week Ending 03.12.17	74.88		1,137.26
1001	Joe W/E 03.19	03/20/2017	Joe Lee Week Ending 03.19.17	74.88		1,212.14
1002	942422	03/07/2017	Survey of water lines/shut off	23.27		1,235.41
1006	Joe W/E 03.26	03/27/2017	Joe Week Ending 3.26.17	74.88		1,310.29
1012	629237	03/09/2017	Sand for valve box	12.83		1,323.12
1013	628280	02/24/2017	Maint. supplies	36.48		1,359.60
1015	Joe W/E 04.02	04/03/2017	Joe Week Ending 04.02.17	74.88		1,434.48
1024	Joe W/E 4.16	04/17/2017	Joe Lee Week Ending 4.16.17	74.88		1,509.36
1029	Joe W/E 4.23.17	04/24/2017	Joe Lee Week Ending 4.23.17	74.88		1,584.24
1035	Joe W/E 4.30	05/01/2017	Joe Week Ending 4.30.17	74.88		1,659.12
1042	Joe W/E 05.7.17	05/08/2017	Joe Lee Week Ending 5.07.17	74.88		1,734.00
1044	Joe W/E 5.14.17	05/15/2017	Joe Week Ending 5.14.17	74.88		1,808.88
1053	Joe W/E 5.21	05/22/2017	Joe Lee Week Ending 5.21.17	74.88		1,883.76
1056	Joe W/E 5.28.17	05/30/2017	Joe Lee Week Ending 5.28.17	74.88		1,958.64
1060	Joe W/E 06.04	06/05/2017	Joe Week Ending 06.04.17	74.88		2,033.52
1068	Joe W/E 6.11	06/12/2017	Joe Week Ending 6.11.17	74.88		2,108.40
1074	Joe W/E 6.18.17	06/19/2017	Joe Lee Week Ending 6.18.17	74.88		2,183.28
1080	Joe W/E 6.25.17	06/26/2017	Joe Lee Week Ending 6.25.17	74.88		2,258.16
1088	je	06/30/2017	FCWC OWES DCC LABOR	370.15		2,628.31
1091	Joe W/E 07.02	07/03/2017	Joe Lee Week Ending 7.2.17	74.88		2,703.19
1129	641173	08/14/2017	System maint. material	3.99		2,707.18
1130	641172	08/14/2017	System Maint. Material	24.07		2,731.25
1146	340820	09/14/2017	Chemical Check Valve	490.73		3,221.98

## General Ledger

02/22/18

Continued...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9600 System Maint &amp; Repairs (Continued)</b>						
1152	je	09/29/2017	FCWC OWES LAND EXPENSES	135.52		3,357.50
1156	15179	09/27/2017	Security Alarm Division	584.01		3,941.51
1158	je	10/11/2017	From 9600 to 9610		74.41	3,867.10
1165	Lisa W/E 11.5	11/07/2017	Lisa Week Ending 11.5.17	20.50		3,887.60
1166	Tony W/E 11.5	11/07/2017	Tony Week Ending 11.5.17	20.50		3,908.10
1181	Jac W/E 11.19	11/20/2017	Jacinto Week Ending 11.19.17	37.00		3,945.10
1182	Tony W/E 11.19	11/20/2017	Tony Week Ending 11.19.17	41.00		3,986.10
1191	646829	11/08/2017	valve	8.43		3,994.53
1209	je	12/29/2017	FCWC OWES LAND EXP. MAR-DEC17	45.44		5,439.97
<b>Totals:</b>				<b>5,514.38</b>	<b>74.41</b>	<b>5,439.97</b>
<b>Grand Total:</b>				<b>5,514.38</b>	<b>74.41</b>	<b>5,439.97</b>

# General Ledger

02/22/18

 Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9500 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9500 Real Estate Taxes				Balance Forward:		
1204	2017 Prop. Tax	12/28/2017	2017 Property Tax	0.05		0.05
1205	2017 Prop. Tax	12/28/2017	2017 Property Tax	0.09		0.14
Totals:				0.14		0.14
Grand Total:				0.14		0.14

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9610 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9610 Treatment Chemicals				Balance Forward:		
1158	je	10/11/2017	From 9600 to 9610	74.41		74.41
1209	je	12/29/2017	FCWC OWES LAND EXP. MAR-DEC.11	1,052.27		1,126.68
Totals:				1,126.68		1,126.68
Grand Total:				1,126.68		1,126.68



# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9800 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9800 Utilities-Electric				Balance Forward:		
943	01/10/2017	01/10/2017	Bandera Electric 3012598	86.60		86.60
973	3012598001	02/10/2017	01/08 to 02/08/2017	82.60		169.20
997	03/10/2017	03/10/2017	Bandera #3012598001	73.08		242.28
1025	April 2017	04/11/2017	Bandera # 3012598001	88.71		330.99
1047	319	05/15/2017	Bandera Ele Cap Credit 2016		49.11	281.88
1048	May 10 2017	05/10/2017	Bandera # 3012598	115.64		397.52
1076	June 2017	06/10/2017	BEC # 3012598001	118.55		516.07
1101	July 2017	07/11/2017	Member 3012598	150.01		666.08
1117	August 2017	08/10/2017	Member # 3012598	139.80		805.88
1141	8.8.17-9.8.17	09/12/2017	BEC #3012598001	154.48		960.36
1160	October 2017	10/11/2017	Bandera 3012598001	176.02		1,136.38
1179	November 2017	11/10/2017	Bandera 3012598001	186.26		1,322.64
1200	December 2017	12/12/2017	BEC # 3012598001	150.36		1,473.00
Totals:				1,522.11	49.11	1,473.00
Grand Total:				1,522.11	49.11	1,473.00

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9850 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9850 Utilities-Garbage Collection F				Balance Forward:		
964	17747	01/01/2017	January dumpster services	244.00		244.00
965	18536	02/01/2017	February dumpster services	244.00		488.00
989	19355	03/01/2017	March Dumpster Service	244.00		732.00
1019	20177	04/10/2017	Dumpster Service	244.00		976.00
1036	20991	05/01/2017	May Dumpster Service	244.00		1,220.00
1061	21796	06/01/2017	Dumpster Service	244.00		1,464.00
1102	22637	07/10/2017	Dumpster Service	244.00		1,708.00
1109	23498	08/01/2017	Dumpster Service August	244.00		1,952.00
1131	24358	09/01/2017	Dumpster Service	244.00		2,196.00
1168	25221	10/01/2017	Dumpster Service	244.00		2,440.00
1188	26084	11/10/2017	Dumpster Service	244.00		2,684.00
Totals:				2,684.00		2,684.00
Grand Total:				2,684.00		2,684.00

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2017 (Jan 2017) to 12 2017 (Dec 2017) and  
Account# = 9900 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9900 Utilities-Telephone				Balance Forward:		
938	01/01/2017	01/01/2017	Hill Country Tele # 2765200	34.37		34.37
960	02/01/17	02/01/2017	Hill Country Tele Acct #276520	34.37		68.74
992	March 1, 2017	03/01/2017	Hill Country Tele # 2765200	34.37		103.11
1021	April 1, 2017	04/01/2017	Hill Country Tele # 2765200	34.44		137.55
1037	May 1, 2017	05/01/2017	Hill Country #2765200	34.44		171.99
1062	June 1, 2017	06/01/2017	Hill Country Tele # 2765200	35.02		207.01
1095	July 2017	07/01/2017	Hill Country # 2765200	35.63		242.64
1108	Aug 2017	08/01/2017	HTC # 2765200	35.63		278.27
1137	Sept. 2016 947	09/01/2017	HTC # 2765200	35.63		313.90
1153	Oct 2017	10/01/2017	HCTC # 2765200	36.07		349.97
1171	Nov. 2017	11/01/2017	HCTC # 3622900 Oct 12-31& Nov	80.58		430.55
1189	Dec 2017	12/01/2017	HCTC # 3622900	37.77		468.32
Totals:				468.32		468.32
Grand Total:				468.32		468.32

2016

**Income Statement**

02/22/18

**Frio Canon Water Company****Income Statement***For 12 Months Ending December 2016***Operating Income**

Water & Trash Usage Fees	\$25,150.73	
<b>Total Operating Income:</b>		<b>\$25,150.73</b>

<b>Total Direct &amp; Equip/Shop Expense:</b>	<b>0.00</b>
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<b>Gross Profit:</b>	<b>25,150.73</b>
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**Administrative Expense**

Accounting Expenses	188.02 ✓
Depreciation Expense	1,554.00 ✓
Insurance Expense	1,769.00 ✓
Operations-Meter Reading	282.88 ✓
Operations-Compliance Reports	200.72
Operations-Billing	1,530.00
Real Estate Taxes	0.14
System Maint & Repairs	5,123.89
Treatment Chemicals	429.65
Utilities-Electric	2,106.42
Utilities-Garbage Collection F	3,163.15
Utilities-Telephone	414.58
Water Testing	371.04
<b>Total Administrative Expense:</b>	<b>17,133.49</b>

<b>Total Indirect Expense:</b>	<b>17,133.49</b>
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<b>Income from Operations:</b>	<b>8,017.24</b>
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<b>Net Income Before Tax:</b>	<b>8,017.24</b>
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<b>Net Income:</b>	<b>\$8,017.24</b>
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# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9600 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9600 System Maint &amp; Repairs</b>				<b>Balance Forward:</b>		
667	Joe W/E 01/10	01/10/2016	Joe Lee Week Ending 01/10/16	74.88		74.88
694	Joe W/E 02/14	02/14/2016	Joe Lee Week Ending 02/14/16	74.88		149.76
695	338651	01/19/2016	System repairs	177.79		327.55
700	Joe W/E 02/21	02/21/2016	Joe Lee Week Ending 02/21/16	74.88		402.43
712	Joe W/E 03/13	03/13/2016	Joe Lee Week Ending 03/13/16	74.88		477.31
716	Joe W/E 03/20	03/20/2016	Joe Lee Week Ending 03/20/16	74.88		552.19
720	Joe W/E 03/27	03/27/2016	Joe Lee Week Ending 03/27/16	74.88		627.07
725	338889	03/28/2016	Chem chk valve replace & svc	336.36		963.43
732	Joe W/E 04/17	04/17/2016	Joe Week Ending 04/17/16	74.88		1,038.31
733	Tony W/E 04/17	04/17/2016	Tony Week Ending 04/17/16	16.00		1,054.31
737	Joe W/E 04/24	04/24/2016	Joe Lee Week Ending 04/24/16	74.88		1,129.19
740	je	04/28/2016	FC Water owes FC Land April	424.75		1,553.94
749	Joe W/E 05/15	05/15/2016	Joe Week Ending 05/15/16	74.88		1,628.82
759	Joe W/E 06/05	06/05/2016	Joe Lee Week Ending 06/05/16	74.88		1,703.70
770	Joe W/E 06/19	06/19/2016	Joe Lee Week Ending 06/19/16	112.32		1,816.02
775	Joe W/E 06/26	06/26/2016	Joe Lee Week Ending 06/26/16	74.88		1,890.90
779	Joe W/E 07/03	07/03/2016	Joe Lee Week Ending 07/03/16	74.88		1,965.78
786	Joe W/E 07/10	07/10/2016	Joe Lee Week Ending 07/10/16	187.20		2,152.98
791	Joe W/E 07/17	07/17/2016	Joe Lee Week Ending 07/17/16	748.80		2,901.78
795	Joe W/E 07/24	07/24/2016	Joe Lee Week Ending 07/24/16	74.88		2,976.66
800	Joe W/E 07/31	07/31/2016	Joe Lee Week Ending 07/31/16	74.88		3,051.54
803	339342	07/15/2016	New pump & piping	16,647.82		19,699.36
812	Joe W/E 08/14	08/14/2016	Joe Lee Week Ending 08/14/16	74.88		19,774.24
816	Joe W/E 08/07	08/07/2016	Joe Week Ending 08/07/16	74.88		19,849.12
820	Joe W/E 08/28	08/28/2016	Joe Lee Week Ending 08/28/16	74.88		19,924.00
824	Joe W/E 09/04	09/04/2016	Joe Lee Week Ending 09/04/16	74.88		19,998.88
832	Joe W/E 09/11	09/11/2016	Joe Week Ending 09/11/16	74.88		20,073.76
839	Joe W/E 09/18	09/18/2016	Joe Lee Week Ending 09/18/16	74.88		20,148.64
842	je	09/21/2016	FCWC OWES FCLAND EXPENSES	39.77		20,188.41
845	Joe W/E 09/25	09/25/2016	Joe Lee Week Ending 09/25/16	74.88		20,263.29
853	Joe W/E 10/02	10/02/2016	Joe Week Ending 10/02/16	74.88		20,338.17
860	Joe W/E 10/09	10/09/2016	Joe Lee Week Ending 10/09/16	74.88		20,413.05
868	Joe W/E 10/23	10/23/2016	Joe Lee Week Ending 10/23/16	74.88		20,487.93
873	Joe W/E 10/30	10/30/2016	Joe Lee Week Ending 10/30/16	149.76		20,637.69
882	Joe W/E 11/06	11/06/2016	Joe Lee Week Ending 11/06/16	74.88		20,712.57
887	Joe W/E 11/13	11/13/2016	Joe Lee Week Ending 11/13/16	74.88		20,787.45
892	Joe W/E 11/20	11/21/2016	Joe Lee Week Ending 11/20/16	74.88		20,862.33
895	je	11/23/2016	FCCA OWES FCLAND EXPENSES BO	247.60		21,109.93

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 8000 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>8000 Accounting Expenses</b>				<b>Balance Forward:</b>		
689	JE	01/08/2016	Deluxe Bus Sys Deposit Slips	45.52		45.52
851	8925	09/30/2016	FCWC 2015 Federal Income Taxes	142.50		188.02
<b>Totals:</b>				<b>188.02</b>		<b>188.02</b>
<b>Grand Total:</b>				<b>188.02</b>		<b>188.02</b>

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 8050 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8050 Depreciation Expense				Balance Forward:		
1123	CPA JE 2016 #2	12/31/2016	Record 2016 Depreciation	1,554.00		1,554.00
Totals:				1,554.00		1,554.00
Grand Total:				1,554.00		1,554.00

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 8800 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>8800 Insurance Expense</b>				<b>Balance Forward:</b>		
761	05/31/16	05/31/2016	Install #1 Policy 071216-07121	767.60		767.60
846	09/12/16	09/12/2016	Install #2-07/12/16-07/12/17	500.70		1,268.30
888	11/09/16	11/09/2016	Install #3 07/12/16-07/12/17	500.70		1,769.00
<b>Totals:</b>				<b>1,769.00</b>		<b>1,769.00</b>
<b>Grand Total:</b>				<b>1,769.00</b>		<b>1,769.00</b>



# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9000 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9000 Operations-Meter Reading				Balance Forward:		
668	Tony W/E 01/10	01/10/2016	Tony Week Ending 01/10/16	16.00		16.00
691	Lisa W/E 02/07	02/07/2016	Lisa Week Ending 02/07/16	16.00		32.00
705	Lisa W/E 03/06	03/06/2016	Lisa Week Ending 03/06/16	16.00		48.00
757	Lisa W/E 06/05	06/05/2016	Lisa Week Ending 06/05/16	16.00		64.00
758	Tony W/E 06/05	06/05/2016	Tony Week Ending 06/05/16	16.00		80.00
787	Tony W/E 07/10	07/10/2016	Tony Week Ending 07/10/16	16.00		96.00
817	Tony W/E 08/07	08/07/2016	Week Ending 08/07/16	16.00		112.00
833	Lisa W/E 09/11	09/11/2016	Lisa Week Ending 09/11/16	16.00		128.00
834	Tony W/E 09/11	09/11/2016	Tony Week Ending 09/11/16	16.00		144.00
861	Lisa W/E 10/09	10/09/2016	Lisa Week Ending 10/09/16	16.00		160.00
862	Tony W/E 10/09	10/09/2016	Tony Week Ending 10/09/16	16.00		176.00
864	Joe W/E 10/16	10/16/2016	Joe Week Ending 10/16/16	74.88		250.88
905	Tony W/E 12/04	12/05/2016	Tony Week Ending 12/04/16	16.00		266.88
906	Lisa W/E 12/04	12/05/2016	Lisa Week Ending 12/04/16	16.00		282.88
Totals:				282.88		282.88
Grand Total:				282.88		282.88

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9800 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9800 Utilities-Electric</b>				<b>Balance Forward:</b>		
678	01/08/16	01/08/2016	Bandera Electric #3012598	128.94		128.94
693	02/08/16	02/08/2016	Bandera Electric #3012598	160.10		289.04
711	03/08/16	03/08/2016	Bandera Electric #3012598	404.69		693.73
731	04/08/16	04/08/2016	Bandera Electric #3012598	189.52		883.25
748	05/08/16	05/08/2016	Bandera Electric #3012598	157.60		1,040.85
754	262	05/25/2016	Water billing payments/Bandera		52.31	988.54
767	06/08/16	06/08/2016	Bandera Electric #3012598	178.70		1,167.24
790	07/09/16	07/09/2016	Bandera Electric #3012598	282.96		1,450.20
811	08/08/16	08/08/2016	Bandera Electric #3012598	200.08		1,650.28
838	09/08/16	09/08/2016	Bandera Electric #3012598	176.28		1,826.56
867	10/08/16	10/08/2016	Bandera Electric #3012598	157.68		1,984.24
886	300211 11/16	11/10/2016	Bandera Acct #3012598001	114.36		2,098.60
922	12/10/16	12/10/2016	Bandera # 3012598	75.59		2,174.19
926	295	12/22/2016	Bandera Elec Member Rebate		67.77	2,106.42
<b>Totals:</b>				<b>2,226.50</b>	<b>120.08</b>	<b>2,106.42</b>
<b>Grand Total:</b>				<b>2,226.50</b>	<b>120.08</b>	<b>2,106.42</b>

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9610 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9610 Treatment Chemicals				Balance Forward:		
722	je	03/31/2016	FCWC owes DCC Cap one HEB	47.74		47.74
739	je	04/28/2016	FCWC owes DCC April 2016	381.91		429.65
Totals:				429.65		429.65
Grand Total:				429.65		429.65

## General Ledger

02/22/18

Continued...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9600 System Maint &amp; Repairs (Continued)</b>						
897	je	11/23/2016	FCWC OWES DCC LABOR -	252.38		21,362.31
898	Joe W/E 11/27	11/29/2016	Joe Lee Week Ending 11/27/16	74.88		21,437.19
909	Joe W/E 12/04	12/04/2016	Joe Lee Week Ending 12/04/16	74.88		21,512.07
918	Joe W/E 12/11	12/11/2016	Joe Week Ending 12/11/16	74.88		21,586.95
921	Joe W/E 12/18	12/18/2016	Joe Lee Week Ending 12/18/16	74.88		21,661.83
929	je	12/29/2016	FCWC owes FCLand Boa Expenses	109.88		21,771.71
1122	CPA JE 2016 #1	12/31/2016	Reclass major repairs to asset		16,647.82	5,123.89
<b>Totals:</b>				<b>21,771.71</b>	<b>16,647.82</b>	<b>5,123.89</b>
<b>Grand Total:</b>				<b>21,771.71</b>	<b>16,647.82</b>	<b>5,123.89</b>

Chemicals 109.88  
\$5014.01

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9500 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9500 Real Estate Taxes</b>				<b>Balance Forward:</b>		
914	2681 for 2016	12/13/2016	2016 Property Taxes ID#15246	0.05		0.05
915	7880 for 2016	12/13/2016	2016 Property Tax ID# 15246	0.09		0.14
<b>Totals:</b>				<b>0.14</b>		<b>0.14</b>
<b>Grand Total:</b>				<b>0.14</b>		<b>0.14</b>

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9200 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9200 Operations-Billing</b>				<b>Balance Forward:</b>		
741	May 2016	05/02/2016	PO Box 28447 12 month rental	130.00		130.00
777	2701	06/16/2016	El Dorado Utly Billing Softwar	1,075.00		1,205.00
872	je	10/31/2016	FCWC OWES DCC OCT. LABOR	250.00		1,455.00
896	je	11/23/2016	FCWC OWES DCC LABOR	75.00		1,530.00
<b>Totals:</b>				<b>1,530.00</b>		<b>1,530.00</b>
<b>Grand Total:</b>				<b>1,530.00</b>		<b>1,530.00</b>

- 1,075.00 Billing Software

455.00  
130.00 P.O. Box

325.00

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9100 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9100 Operations-Compliance Reports</b>				<b>Balance Forward:</b>		
670	2015 Assessment	01/01/2016	Account # 13145	150.21		150.21
875	STX0036730	10/31/2016	AWR Charge 2016	0.51		150.72
876	STX0036729	10/31/2016	Assessment Charge	50.00		200.72
<b>Totals:</b>				<b>200.72</b>		<b>200.72</b>
<b>Grand Total:</b>				<b>200.72</b>		<b>200.72</b>

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9850 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9850 Utilities-Garbage Collection F				Balance Forward:		
685	9190	01/01/2016	January Trash Service	298.90		298.90
686	9638	02/01/2016	February Trash Service	298.90		597.80
706	10098	03/01/2016	4 yard dumpster svc	298.90		896.70
724	10753	04/01/2016	Monthly dumpster service	244.00		1,140.70
742	11504	05/01/2016	Month Dumpster Svc	244.00		1,384.70
760	12228	06/01/2016	Monthly dumpster service	244.00		1,628.70
780	13005	07/01/2016	Monthly Dumpster Service	244.00		1,872.70
801	13783	08/01/2016	Monthly dumpster service	314.45		2,187.15
825	14566	09/01/2016	Monthly dumpster service	244.00		2,431.15
854	15410	10/01/2016	Monthly dumpster service	244.00		2,675.15
874	16194	11/01/2016	Monthly dumpser service	244.00		2,919.15
908	16963	12/01/2016	Weekly dumpster service	244.00		3,163.15
Totals:				3,163.15		3,163.15
Grand Total:				3,163.15		3,163.15



# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2016 (Jan 2016) to 12 2016 (Dec 2016) and  
Account# = 9901 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9901 Water Testing				Balance Forward:		
802	339331	07/12/2016	Commercial water treatment	371.04		371.04
Totals:				371.04		371.04
Grand Total:				371.04		371.04

# Income Statement

02/22/18

Frio Canon Water Company

2015

## Income Statement

For 12 Months Ending December 2015

### Operating Income

Water & Trash Usage Fees	\$17,466.14	
<b>Total Operating Income:</b>		<b>\$17,466.14</b>
<b>Total Direct &amp; Equip/Shop Expense:</b>		<b>0.00</b>
<b>Gross Profit:</b>		<b>17,466.14</b>

### Administrative Expense

Accounting Expenses	690.56	
Depreciation Expense	780.00	
Insurance Expense	1,837.00	
Operations-Meter Reading	238.50	
Operations-Compliance Reports	201.11	
Operations-Billing	612.88	
Real Estate Taxes	0.14	
System Maint & Repairs	7,580.05	
Treatment Chemicals	945.97	
Utilities-Electric	2,379.89	
Utilities-Garbage Collection F	2,028.29	
Utilities-Telephone	402.58	
Water Testing	533.13	
<b>Total Administrative Expense:</b>	<b>18,230.10</b>	✓
<b>Total Indirect Expense:</b>		<b>18,230.10</b>
<b>Income from Operations:</b>		<b>(763.96)</b>
<b>Net Income Before Tax:</b>		<b>(763.96)</b>
<b>Net Income:</b>		<b><u><u>\$(763.96)</u></u></b>

# Income Statement

02/22/18

## Frio Canon Water Company

### Income Statement

For 12 Months Ending December 2015

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#### Operating Income

Water & Trash Usage Fees	\$17,466.14	
<b>Total Operating Income:</b>		<b>\$17,466.14</b>
<b>Total Direct &amp; Equip/Shop Expense:</b>		<b>0.00</b>
<b>Gross Profit:</b>		<b>17,466.14</b>

#### Administrative Expense

Accounting Expenses	690.56	
Depreciation Expense	780.00	
Insurance Expense	1,837.00	
Operations-Meter Reading	238.50	
Operations-Compliance Reports	201.11	
Operations-Billing	612.88	
Real Estate Taxes	0.14	
System Maint & Repairs	7,580.05	
Treatment Chemicals	945.97	
Utilities-Electric	2,379.89	
Utilities-Garbage Collection F	2,028.29	
Utilities-Telephone	402.58	
Water Testing	533.13	
<b>Total Administrative Expense:</b>	<b>18,230.10</b>	
<b>Total Indirect Expense:</b>		<b>18,230.10</b>
<b>Income from Operations:</b>		<b>(763.96)</b>
<b>Net Income Before Tax:</b>		<b>(763.96)</b>
<b>Net Income:</b>		<b><u><u>\$(763.96)</u></u></b>

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 8000 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8000 Accounting Expenses				Balance Forward:		
427	gl	02/27/2015	Reimburse DCC Labor thru 22015	101.81		101.81
451	gl	03/27/2015	Reimburse DCC for Labor	265.75		367.56
472	6929	03/16/2015	Federal Income Tax Return 2014	107.00		474.56
492	gl	04/30/2015	Reimburse DCC for April Labor	126.00		600.56
518	gl	05/31/2015	Reimb DCC May Labor	48.00		648.56
546	gl	07/31/2015	Reimb DCC Labor	42.00		690.56
Totals:				690.56		690.56
Grand Total:				690.56		690.56

*- 107.00 Legal*  
*583.56*

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 8050 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
8050 Depreciation Expense				Balance Forward:		
903	2015 CPA JE	12/31/2015	Record 2015 Depreciation	780.00		780.00
Totals:				780.00		780.00
Grand Total:				780.00		780.00

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 8800 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>8800 Insurance Expense</b>				<b>Balance Forward:</b>		
525	June 18, 2015	06/18/2015	Well House 7/12/15 - 7/12/16	1,837.00		1,837.00
<b>Totals:</b>				<b>1,837.00</b>		<b>1,837.00</b>
<b>Grand Total:</b>				<b>1,837.00</b>		<b>1,837.00</b>

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and

Account# = 9000 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9000 Operations-Meter Reading				Balance Forward:		
430	Lisa 03/01/15	03/01/2015	Lisa W/E 03/01/15	30.00		30.00
438	Lisa 03/08/15	03/08/2015	Lisa W/E 03/08/15	15.00		45.00
439	Tony 03/08/15	03/08/2015	Tony W/E 03/08/15	15.00		60.00
461	Lisa 04/12/15	04/12/2015	Lisa W/E 04/12/15	15.00		75.00
462	Tony 04/12/15	04/12/2015	Tony W/E 04/12/15	15.00		90.00
489	Lisa 5/10/15	05/10/2015	Lisa W/E 05/10/15	22.50		112.50
532	Lisa 07/12/15	07/12/2015	Lisa W/E 07/12/15	15.00		127.50
533	Tony 07/12/15	07/12/2015	Tony W/E 07/12/15	15.00		142.50
558	Lisa 08/16/15	08/16/2015	Lisa W/E 08/16/15	16.00		158.50
559	Tony 08/16/15	08/16/2015	Tony W/E 08/16/15	16.00		174.50
578	Lisa 09/06/15	09/06/2015	Lisa W/E 09/06/15	16.00		190.50
598	Lisa 10/11/15	10/11/2015	Lisa W/E 10/11/15	16.00		206.50
611	Lisa W/E 11/08	11/08/2015	Lise W/E 11/08	16.00		222.50
614	Tony W/E 11/08	11/08/2015	Tony W/E 11/08/15	16.00		238.50
Totals:				238.50		238.50
Grand Total:				238.50		238.50

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 9100 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9100 Operations-Compliance Reports</b>				<b>Balance Forward:</b>		
412	2014 Assessment	02/12/2015	Acct #13145	150.59		150.59
620	STX0034075	10/31/2015	WTR Acct ID 3150-100 FY16	0.52		151.11
621	STX0034074	10/31/2015	WTR Acct ID 3150-100 FY16	50.00		201.11
<b>Totals:</b>				<b>201.11</b>		<b>201.11</b>
<b>Grand Total:</b>				<b>201.11</b>		<b>201.11</b>



# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 9200 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9200 Operations-Billing				Balance Forward:		
427	gl	02/27/2015	Reimburse DCC Labor thru 22015	110.25		110.25
482	05/01/15	05/01/2015	PO Box Rental 6/1/15-11/30/15	64.00		174.25
492	gl	04/30/2015	Reimburse DCC for April Labor	73.50		247.75
518	gl	05/31/2015	Reimb DCC May Labor	30.63		278.38
546	gl	07/31/2015	Reimb DCC Labor	73.50		351.88
622	November 2015	11/02/2015	PO Box 28447 6 month rental	65.00		416.88
633	JE	11/20/2015	Reimburse DCC Labor 0823-0927	196.00		612.88
Totals:				612.88		612.88
Grand Total:				612.88		612.88

- 129.00  
483.88

# General Ledger

02/22/18

Frio Canon Water Company

## General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 9500 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9500 Real Estate Taxes				Balance Forward:		
655	2684 for 2015	12/29/2015	2015 Property Taxes ID #15246	0.05		0.05
656	13921 for 2015	12/29/2015	2015 Property Taxes ID #15246	0.09		0.14
Totals:				0.14		0.14
Grand Total:				0.14		0.14

# General Ledger

02/22/18

## Frio Canon Water Company

### General Ledger

Period 01 2015 (Jan 2015) to 12 2015 (Dec 2015) and  
Account# = 9600 ,...

Record#	Trans#	Date	Description	Debit	Credit	Balance
9600 System Maint & Repairs				Balance Forward:		
389	Joe 010415	01/04/2015	Reimburse Joe W/E 010415	117.40		117.40
395	Joe 01/18/15	01/18/2015	Joe W/E 01/18/15	62.78		180.18
398	Joe 01/25/15	01/25/2015	Joe 01/25/15	67.50		247.68
405	Joe 02/01/15	02/01/2015	Joe W/E 02/01/15	57.44		305.12
410	Joe 02/08/15	02/08/2015	Joe W/E 02/08/15	61.36		366.48
418	Joe 02/15/15	02/15/2015	Joe W/E 02/15/15	61.36		427.84
423	Joe 02/22/15	02/22/2015	Joe W/E 02/22/15	67.50		495.34
424	Joe 01/11/15	01/11/2015	Joe W/E 01/11/15	103.84		599.18
428	gl	02/27/2015	Reimburse FCLand CC thru 10915	61.17		660.35
428	gl	02/27/2015	Reimburse FCLand CC thru 10915	46.49		706.84
431	Joe 03/01/15	03/01/2015	Joe W/E 03/01/15	67.50		774.34
440	Joe 03/08/15	03/08/2015	Joe W/E 03/08/15	61.36		835.70
443	Joe 03/15/15	03/15/2015	Joe W/E 03/15/15	75.00		910.70
447	Joe 03/22/15	03/25/2015	Joe W/E 03/22/15	88.52		999.22
456	Joe 04/05/15	04/05/2015	Joe W/E 04/05/15	32.14		1,031.36
460	Joe 04/12/15	04/12/2015	Joe W/E 04/12/15	62.80		1,094.16
469	Joe 04/19/15	04/19/2015	Joe W/E 04/19/15	27.93		1,122.09
475	Joe 04/26/15	04/26/2015	Joe W/E 04/26/15	40.91		1,163.00
479	Joe 05/03/15	05/03/2015	Joe W/E 05/03/15	62.31		1,225.31
488	Joe 5/10/15	05/10/2015	Joe W/E 05/10/15	55.49		1,280.80
493	gl	04/30/2015	Reimburse Land BOA 31015-4915	47.74		1,328.54
497	Joe 05/24/15	05/24/2015	Joe W/E 05/24/15	176.00		1,504.54
502	Joe 05/31/15	05/31/2015	Joe W/E 05/31/15	152.00		1,656.54
508	Joe 06/07/15	06/07/2015	Joe W/E 06/07/15	76.00		1,732.54
512	Joe 06/14/15	06/14/2015	Joe W/E 06/14/15	76.00		1,808.54
517	gl	05/31/2015	Reimb FC Land Creative Technol	365.00	software	2,173.54
519	Joe 06/21/15	06/21/2015	Joe W/E 06/21/15	152.00		2,325.54
522	Joe 06/28/15	06/28/2015	Joe W/E 06/28/15	76.00		2,401.54
523	Tony 06/28/15	06/28/2015	Tony W/E 06/28/15	15.00		2,416.54
531	Joe 07/12/15	07/12/2015	Joe W/E 07/12/15	76.00		2,492.54
537	Joe 07/19/15	07/19/2015	Joe W/E 07/19/15	76.00		2,568.54
542	Joe 07/26/15	07/26/2015	Joe W/E 07/26/15	76.00		2,644.54
547	Joe 08/02/15	08/02/2015	Joe W/E 08/02/15	76.00		2,720.54
557	Joe 08/16/15	08/16/2015	Joe W/E 08/16/15	157.00		2,877.54
559	Tony 08/16/15	08/16/2015	Tony W/E 08/16/15	8.00		2,885.54
565	Joe 08/23/15	08/23/2015	Joe W/E 08/23/15	78.50		2,964.04
567	Joe 08/30/15	08/30/2015	Joe W/E 08/30/15	235.50		3,199.54
577	Joe 09/06/15	09/06/2015	Joe W/E 09/06/15	39.25		3,238.79

## General Ledger

02/22/18

Continued...

Record#	Trans#	Date	Description	Debit	Credit	Balance
<b>9600 System Maint &amp; Repairs (Continued)</b>						
580	gl	09/09/2015	Reimb Land BOA 71015-80915	20.03		3,258.82
585	Joe 09/27/15	09/27/2015	Joe W/E 09/27/15	60.00		3,318.82
593	Joe 09/27/15	09/27/2015	Joe W/E 09/27/15	18.50		3,337.32
594	Joe 10/4/15	10/04/2015	Joe W/E 10/4/15	60.00		3,397.32
599	Tony 10/11/15	10/11/2015	Tony W/E 10/11/15	16.00		3,413.32
607	Joe 11/01/15	11/01/2015	Joe W/E 11/01/15	60.00		3,473.32
615	Joe W/E 11/08/1	11/08/2015	Joe Week Ending 11/08/15	56.26		3,529.58
629	Joe W/E 11/15	11/15/2015	Joe Week Ending 11/15/15	28.13		3,557.71
635	Joe W/E 11/22	11/22/2015	Joe Lee Week ending 11/22/15	56.26		3,613.97
643	JE	12/12/2015	Paying DCC Labor	103.72		3,717.69
644	Joe W/E 120615	12/06/2015	Joe Lee Week ending 12/6/15	56.26		3,773.95
649	JE	12/29/2015	Reimburse FCLand expenses/supp	1,217.82		4,991.77
649	JE	12/29/2015	Reimburse FCLand expenses/supp	2,462.44		7,454.21
652	Joe W/E 12/13	12/13/2015	Joe Lee Week Ending 12/13/15	65.84		7,520.05
657	Joe W/E 12/27	12/27/2015	Joe Lee Week Ending 12/27/15	60.00		7,580.05
<b>Totals:</b>				<b>7,580.05</b>		<b>7,580.05</b>
<b>Grand Total:</b>				<b>7,580.05</b>		<b>7,580.05</b>

$\leftarrow 365.00 \rightarrow$  Software  
 7,215.05