



Control Number: 50788



Item Number: 29

Addendum StartPage: 0

SOAH DOCKET NO. 473-20-4071.WS
PUC DOCKET NO. 50788



RATEPAYERS APPEAL OF THE § BEFORE THE STATE OFFICE
DECISION BY WINDERMERE OAKS §
WATER SUPPLY CORPORATION TO § OF
CHANGE WATER AND SEWER §
RATES § ADMINISTRATIVE HEARINGS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYERS' FIRST REQUEST FOR INFORMATION**

Windermere Oaks Water Supply Corporation (WOWSC) files this Response to the First Request for Information (RFI) filed by Ratepayers. The discovery request was received by WOWSC on August 26, 2020; therefore these responses are timely filed. Pursuant to 16 Tex. Admin. Code (TAC) § 22.144(c)(2)(F), these responses may be treated as if they were filed under oath.

The following files are confidential and will be provided electronically on the CD attached to this filing:

CONFIDENTIAL Attachment Ratepayers 1-13 -Appraisal -Paul Hornsby - Piper Lane (2019.05.13)

CONFIDENTIAL Attachment Ratepayers 1-13 - Bolton Windermere Oaks WSC Appraisal Report

CONFIDENTIAL Attachment Ratepayers 1-13 - Hinton WOWSC Appraisal 11 acres 9_1_2015

CONFIDENTIAL Attachment Ratepayers 1-14 - 990 Tax Return of Exempt Organization 2016

CONFIDENTIAL Attachment Ratepayers 1-14 - WOWSC 2018 tax return

CONFIDENTIAL Attachment Ratepayers 1-14 - Exempt Organization Tax Return 2019

CONFIDENTIAL Attachment Ratepayers 1-14 - Exempt Organization Tax Return 2017

CONFIDENTIAL Attachment Ratepayers 1-15 - 2019 form 1096 and 1099

CONFIDENTIAL Attachment Ratepayers 1-15 - 2018 forms 1096 and 1099

CONFIDENTIAL Attachment Ratepayers 1-16 - Cancelled checks - Joe Gimenez - 2019-20

CONFIDENTIAL Attachment Ratepayers 1-21 - Corix Contract with Water Management Inc.

CONFIDENTIAL Attachment Ratepayers 1-22 - WOWSC Standby Billing Register 12162019

If a responsive document exceeds 99 pages, the response will indicate that the attachment is voluminous, and pursuant to 16 TAC § 22.144(h)(2), the document will be provided electronically on the CD attached to this filing and made available for inspection at the offices of WOWSC's attorneys, Lloyd Gosselink Rochelle and Townsend, P.C., located at 816 Congress Avenue, Suite 1900, Austin, Texas 78701. Please call Christina Thompson at 512-322-5826 during regular business hours, to make an appointment to review the documents.

Pursuant to 16 TAC § 22.144(h)(4), an index of the voluminous documents is provided, below.

VOLUMINOUS INDEX

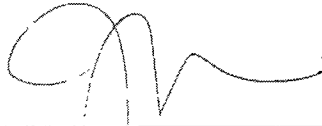
1. Voluminous Attachments to WOWSC's Response to Ratepayers' First RFI

No.	Date	Title or Description	Preparer or Sponsor	Page Range	No. of Pages
1-13	09/15/2020	Attachment Ratepayers 1-13 - Appraisal - Paul Hornsby - Piper Lane (2019.05.13); Attachment Ratepayers 1-13 - Bolton Windermere Oaks WSC Appraisal Report; and Attachment Ratepayers 1-13 - Hinton WOWSC Appraisal 11 acres 9_1_2015	Prepared by: Mike Nelson Sponsored by: Mike Nelson	1-179	179
1-24	09/15/2020	Attachment Ratepayers 1-24 (communication with any and all insurance companies related to submitted claims for all past, potential and current litigation involving the years 2016-2020)	Prepared by: Joe Gimenez Sponsored by: Joe Gimenez	1-161	161

Respectfully submitted,

**LLOYD GOSSELINK ROCHELLE
& TOWNSEND, P.C.**

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**ATTORNEYS FOR WINDERMERE OAKS
WATER SUPPLY CORPORATION**

CERTIFICATE OF SERVICE

I certify that, unless otherwise ordered by the presiding officer, notice of the filing of this document was provided to all parties of record via electronic mail on September 15, 2020, in accordance with the Order Suspending Rules, issued in Project No. 50664.



Jamie L. Mauldin

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-1 Produce all TRWA Water Rate Studies/Rate Analysis/Rate Assistance documents for the years 2017, 2018 and 2019 completed by TRWA including but not limited to a copy of the final report, any notes taken during meetings and any email correspondence.

RESPONSE:

Ratepayers 1-1 is subject to a pending objection. Notwithstanding the pending objection, WOWSC responds as follows:

The rate increase effective March 23, 2020 was based largely on Texas Rural Water Association (TRWA) employee James Smith's analysis, completed in early 2020 and used 2019 year-end financials. The 2019 Rate Study/Rate Analysis completed by TRWA employee James Smith included one analysis for both water and wastewater. See Attachment Ratepayers 1-1 for responsive documents.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson



Windermere Oaks Water Supply Corporation

424 Coventry Rd
Spicewood, Texas 78669

2019 - 2020 Board of Directors:
Joe Gimenez, President
Mike Nelson, Secretary/Treasurer
Patricia Gerino, Director
Dorothy Taylor, Director

Windermere Oaks Water Supply Corporation (WOWSC) meeting held Thursday, January 23, 2020 at the Spicewood Community Center, 7901 Co Rd 404, Spicewood TX, 78669

2019 - 2020 Board Members Present: Patricia Gerino, Joe Gimenez, Mike Nelson, Dorothy Taylor

Minutes


The meeting was called to order at 6:02PM by Joe Gimenez. A quorum was established with four Board Members present. Bill Earnest sold his airport hangar and is no longer a WOWSC member or WOWSC Board Member.

- 1) Comments from citizens and members who have signed sign-up sheet to speak (3-minute limit per person)
 - a) Rene Ffrench
 - i) Asked if WOWSC's Public Comment Policy is word for word as recommended by TRWA.
 - ii) Rates and assessments: Article 18 of USDA recommended by-laws
 - (1) Previous Board removed article 18
 - (2) Assessments are for shortfalls for water and sewage delivery and emergencies
 - (3) Believes an assessment is not appropriate for legal expenses
 - iii) Danny Flunker
 - (1) Bill Earnest has resigned for second time from WOWSC Board
 - (2) Board has not tried to sell remaining land
 - (3) Submitted a written request to add an agenda item to the upcoming Annual Member meeting for the plaintiff's (Rene Ffrench, John Richard Dial, Stuart Bruce Sorgen) suing WOWSC and WOWSC Board Members to present a ten-minute video regarding the current lawsuits.
- 2) Review, consider and take action to approve minutes of prior meetings:
 - a) December 14, 2019 and December 19, 2019 meeting minutes
 - i) Motion made and carried by all to approve both the December 14, 2019 and December 19, 2019 minutes
- 3) MANAGER'S REPORT –
 - a) MANAGER'S REPORT –
 - a. INSTALLATION OF GENERATOR – Update on timeline for completion of installation, including concrete slab, electrical work, possibility of service disruption and options to mitigate.
 - i. Generator was delivered and is in place on its concrete pad.
 - ii. Next step is to install the electrical switch.
 1. George is planning to rent a temporary generator to power the pumps during installation of the electrical switch to avoid a fall in water pressure.
 2. Proposal was made to send an alert to our community regarding the electrical switch installation
 3. Electrical switch installation is scheduled for next week
 - iii. Still need to install the propane tank
 - b. PRE-TREATMENT FACILITY – Update on any new bids and plans.
 - i. George to discuss water pre-treatment with the Walla Walla Washington water treatment plant
 - c. TRWA RATE ANALYSIS – Update on TRWA availability for rate analysis.

- i. George, Joe, and Mike met with James Smith of TRWA this week and provided James with WOWSC's Y2019 financials to use in his rate model analysis. James agreed to provide his rate analysis within a week.
- 4) TRWA MEMBERSHIP AND CONFERENCE ATTENDANCE – Consideration and possible action on TRWA 2020 Membership Dues Renewal Statement, including annual membership fees and voluntary contributions to Legal Defense Fund, Disaster Relief Fund, Building Fund, and Voluntary Foundation. Consideration and possible action on approval of Board member attendance at TRWA 2020 RuralWaterCon in San Antonio, March 25-27.
 - a) George provided Joe with the TRWA yearly membership dues bill of \$400. TRWA also requested donations to three voluntary funds of \$100 each and a defense fund donation of \$275.
 - i) Defense fund (\$275 donation requested) is for statewide legal issues
 - (1) George believes Municipalities do not pay sales tax on materials used in their WTP and WWTP.
 - (2) WOWSC pays sales tax on materials.
 - (3) TRWA has developed a legal program and for ~\$400 would represent WOWSC in a request to not pay sales tax on materials.
 - (a) If granted, sales tax on materials would not be paid moving forward.
 - (4) George to follow-up with TRWA on costs to represent WOWSC in a request to not pay sales tax on materials.
 - ii) Disaster Relief fund (\$100 donation requested) was established in Y2005
 - iii) Joe proposed WOWSC donate to both the Defense fund and Disaster Relief fund
 - iv) Dorothy requested additional information on all voluntary funds
 - v) Patricia and Mike agreed with donating \$100 to the Disaster Relief fund and for George to get additional information on the Defense fund and legal costs for representation to not pay sales tax on materials
 - vi) George mentioned that TXWARN also assists with disaster relief to all public and private Texas utilities
 - vii) Motion made and carried by all to approve the \$400 membership dues, \$100 Disaster Relief fund donation, and to further investigate the Defense fund donation and legal representation to not pay sales tax on materials
 - b) Joe may want to attend the Rural Water Conference.
 - i) Motion made and carried by all to approve Board members attendance at RuralWaterCon 2020
- 5) REPLACEMENT OF VACANCY -- Article 8, Section 9 of the WOWSC Bylaws state that “any vacancy occurring in the board of directors may be filled by affirmative vote of the remaining directors, though less than a quorum of the board. A director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office.” Following the resignation of Board member Bill Earnest, the Board will consider and act upon filling the vacancy.
 - a) Bill Earnest found and recommended Rich Schaefer to take his place on the Board
 - b) Rich has a background in computers
 - c) Patricia knows Rich from working on the Spicewood Airport and Pilots Association Board of Directors where Rich is the treasurer.
 - d) Motion made and carried by all to accept Rich Schaefer as Board Director Place 2 for the remainder of the term ending at election 2021.
- 6) ANNUAL MEMBERS MEETING – Consideration of any items related to execution of annual members meeting on February 1, and action as needed.
 - a) Danny Flunker Submitted a written request to add an agenda item to the upcoming Annual Member meeting for the plaintiff's (Rene Ffrench, John Richard Dial, Stuart Bruce Sorgen) suing WOWSC and WOWSC Board Members to present a ten-minute video regarding the current lawsuits.
- 7) FINANCIAL REPORT – The Treasurer will provide overview of previous month's financial report and amend 2020 budget projections.
 - a) December Income: \$43.4K
 - i) December Water + Sewer revenue: \$28.5K
 - ii) Year to date (YTD) Water + Sewer revenue at \$369.5K of YTD budget \$325.4K
 - iii) YTD Equity Buy-in Fees revenue at \$50.6K versus annual budget \$27.6K
 - iv) YTD Water & Sewer Taps revenue at \$20.7K versus annual budget \$10.4K
 - b) December Expenses: \$79.2K

- i) \$45.6K legal fees paid in December
 - c) December Net Income: -\$35.8K
 - d) YTD Legal/Appraisal at \$166.6K of annual budget \$38.0K
 - i) \$128.6K of unplanned legal expenses
 - e) YTD Water + Sewer Repairs at \$28.3K of annual budget \$45.0K
 - f) YTD Net Income: \$41.2K
 - g) 2019 Metrics:
 - i) Debt to Service Coverage Ratio (DSCR): 1.10
 - ii) Debt to Capital Ratio: 0.16
 - iii) Days of Cash on Hand: 140 days
 - h) 2018 Metrics:
 - i) DSCR: 2.08
 - ii) Debt to Capital Ratio: 0.18
 - iii) Days of Cash on Hand: 186 days
 - i) Received in December \$62.1K in legal invoices
 - j) Proposal to increase legal budget from \$110K to \$250K as we've already been billed in January \$59.6K
 - k) Joe requested George summarize the extra hours he spent on the emergency temporary repairs to keep the water running and for the long-term repairs of the barge and water intake system.
 - l) Motion made and carried to amend Y2020 budget legal expenses from \$110K to \$250K
 - m) Motion made and carried by all to accept the December Financial Report
 - n) Tim Norden asked if our WOWSC Board had a preference regarding WOWSC's Y2019 financial audit using a modified cash basis method, GAAP method, or tax basis method. \$850 to complete and submit 990 tax form.
 - i) George took the action to request Tim learn the financial audit method other WTP & WWTP corporations use.
 - ii) Tabled item for future meeting.
 - o) Tim Norden provided George with a verbal quote of \$850 to complete and submit WOWSC's Y2019 990 tax form.
- 8) **CONSIDERATION OF RATE INCREASE OR SPECIAL ASSESSMENT** – In light of a total cost of over \$100,000 in upgrades to WOWSC utility infrastructure incurred in 2019 and budgeted for 2020, and in view of significant legal costs incurred in FY 2019 in defense of the corporation, in addition to unprecedented costs budgeted for FY 2020 regarding same, the Board will consider options for addressing the budgeted shortfall including a possible rate increase and/or approving a monthly assessment to member bills, as authorized by WOWSC's Tariff, Section G, Rates and Service Fees, #11 Assessments, which expressly provides: "if at the end of the fiscal year, or in the event of emergency repairs, the Board of Directors determines the total amount derived from the collection of water or wastewater charges to be insufficient for the payment of all costs incident to the operation of the Corporation's system during the year in which such charges are collected, the Board shall make and levy an assessment against each Member of the Corporation as the Board may determine or as may be required by Rural Development, so that the sum of such assessments and the amount collected from water and other sources is sufficient to fully pay all costs of the operation, maintenance, replacement and repayment on indebtedness for the year's operations."
- a) James Smith of TRWA ran through a couple of rate increase scenarios at this week's meeting
 - b) James to run a rate analysis using WOWSC's Y2019 financials in his model for review at our upcoming Annual Members meeting
 - c) Rate increase to be on the agenda of the Board meeting immediately following the Annual Members meeting
 - d) Joe stated rate increases have a 30-day notification requirement
 - e) April meter readings for May payments are targeted to include rate increase
 - f) Troupe Brewer communicated WOWSC's request to Lloyd Gosselink to spread invoice payments over several months

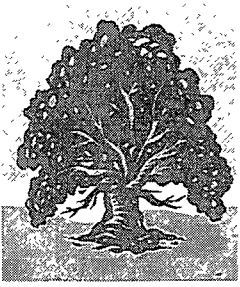
- g) Board believes the rate increase can be rolled back once all legal issues are fully resolved and all legal bills are paid
- 9) Executive Session under Texas Government Code § 551.071(1) and (2) regarding:
 - a) Jay Grissom Letter to WOWSC advising of intent to take issues to small claims court.
 - b) Ffrench, et al., Intervenor-plaintiffs and Double F Hangar Operations, LLC, et al. v. Friendship Homes & Hangars, LLC, Windermere Oaks WSC, et al., Cause No. 48292, 33rd Jud. Dist., Burnet County Dist. Ct.
 - i) Executive session started at 7:10PM
 - ii) Executive session ended at 8:04PM
 - iii) Open meeting reconvened at 8:05PM
- 10) Consideration and possible action on potential engagement of insurance coverage counsel
 - i) Motion made and carried by all to engage Lee Shidlofsky and Shidlofsky Law Firm as insurance council to provide insurance coverage advice and counsel
- 11) Consideration and possible action on items discussed in Executive Session.
 - a) None
- 12) New business and discussion and possible action on agenda for next meeting.
 - a) Y2020 Annual Members meeting
 - b) Saturday, Feb 1st, immediately following the WO POA Annual meeting at the Spicewood Community Center
 - i) Elect officers
 - ii) Rate increase or assessment
 - iii) Y2019 financial audit to use cash basis or tax basis method
 - c) Tuesday, Feb 11th, at 6:00PM at the Spicewood Community Center
 - i) Review previous Board Meetings' minutes
 - ii) Manager's report
 - iii) Review the January financial report
 - iv) Executive Session for legal issues
 - v) Budget discussion
 - vi) TRWA Defense fund donation and legal representation to not pay sales tax on materials
 - vii) COBANK loan application
- 13) Set date, time, and place for next meeting.
 - a) Saturday, February 1, immediately following the WO POA annual meeting at Spicewood Community Center
- 14) Motion made and carried to adjourn at 8:11PM



Submitted by: Mike Nelson

APPROVED BY WOWSC Board on February 11, 2020

Billing Questions: (830) 598-7511 Ext 1
Water or Sewer Emergency: Phone (830) 598-7511 Ext 2



Windermere Oaks Water Supply Corporation

424 Coventry Rd
Spicewood, Texas 78669

2020 - 2021 Board of Directors:
Joe Gimenez, President
Rich Schaefer, Director
Mike Nelson, Secretary/Treasurer
Director Place 4 Vacant
Dorothy Taylor, Director

Windermere Oaks Water Supply Corporation (WOWSC) meeting held Saturday, February 1, 2020 at the Spicewood Community Center, 7901 Co Rd 404, Spicewood TX, 78669

2020 - 2021 Board Members Present: Joe Gimenez, Mike Nelson, Rich Schaefer, Dorothy Taylor, Patricia Gerino

Minutes

The meeting was called to order at 1:14PM by Joe Gimenez.

1. Comments from citizens and members who have signed sign-up sheet to speak (3-minute limit per person).¹
 - a. None
2. REPLACEMENT OF VACANCY – Article 8, Section 9 of the WOWSC Bylaws state that “[a]ny vacancy occurring in the board of directors may be filled by affirmative vote of the remaining directors, though less than a quorum of the board. A director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office.” In view of lack of applicants for Place 4 director position, the Board may appoint a member to fill this seat.
 - a. Motion made and carried by all for Patricia Gerino to fill the Director Place 4 vacancy.
3. OFFICER ELECTION – The Board will elect its president, vice-president, and secretary-treasurer for 2020 - 2021.
 - a. President: Joe Gimenez
 - b. Vice-President: Patricia Gerino
 - c. Secretary – Treasurer: Mike Nelson
 - d. Motion made and carried by all for Joe Gimenez to be President, Patricia Gerino to be Vice-President, and Mike Nelson to be Secretary – Treasurer.
4. CONSIDERATION OF RATE INCREASE OR SPECIAL ASSESSMENT – In view of: (a) a total cost of over \$100,000 in upgrades to WOWSC utility infrastructure contracted in 2019 and budgeted for 2020, (b) significant, unexpected legal costs incurred in late FY 2019 in defense of the corporation, (c) expectations for unprecedented additional legal costs for FY 2020 in the amount of \$250,000 or more (d) a rate analysis by TRWA which confirmed that the water system rates were underestimated for 2019 operating expenses, and (e) a projected loss of \$180,000 in 2020 without a rate increase, the Board will consider and take possible action on a rate increase and corresponding tariff amendments.
 - a. Received rate analysis from James Smith of TRWA based on James’ January 21st meeting with George, Joe, and Mike at which he was provided WOWSC’s Y2019 expenses.
 - b. WOWSC needs cash to pay the recent large legal invoices of ~\$100,000
 - c. Want to maintain some cash in the bank for unexpected repairs

¹ The Board is not allowed to take action on any subject presented that is not on the agenda, nor is the Board required to provide a response; any substantive consideration and action by the Board will be conducted under a specific item on a future agenda at a regular meeting of the Board.

- d. WOWSC had no rate increases from 2012 through mid 2018. Rate increase in May 2018
- e. The 2018 Board recommended doing a TRWA rate analysis every couple of years
- f. Rate change can be raising or lowering rates.
- g. Rates by law are to reflect cost of service. Y2019 WOWSC expenses were provided to James Smith for the rate analysis at the Jan 21st meeting.
- h. George received James' rate analysis Jan 31st and reviewed it with the Board:
 - i. James' analysis supports a WOWSC rate increase of \$65.73 per month
 - 1. In James's analysis he only applied an increase to water services and not to both water and waste water services
 - a. James' analysis shows Water min charge increase from \$50.95 to \$116.68
 - i. $\$50.95 + \$65.73 = \$116.68$
 - ii. Per George, ~60% of WOWSC's service revenue is for water and the other ~40% of service revenue is for waste water. Partitioning the rate increase:
 - 1. $\$65.73 \times 0.60 = \39.44
 - 2. $\$65.73 \times 0.40 = \26.29
 - iii. Rate analysis supports new Water min charge: $\$50.95 + \$39.44 = \$90.39$
 - iv. Rate analysis supports new Waste Water min charge: $\$40.12 + \$26.29 = \$66.41$
 - v. Rate analysis supports new Total min charge: $\$90.39 + \$66.41 = \$156.80$
 - vi. George proposed leaving the per gallon charges as they are and only increase the min charges.
 - 1. Cost increases to be spread evenly across all members and are not based on water usage
 - vii. Rate increase will likely reduce water consumption
 - viii. Patricia understands that Ridge Harbor has the following min charges:
 - 1. Water min charge = \$77 per month
 - 2. Waste Water min charge = \$68.50 per month
 - ix. George recalls the 2018 TRWA rate analysis supported a Water min charge in the \$70 - \$80 range
 - x. Min charges cover certain expenses no matter the amount of water sold and water treated
 - xi. Most WOWSC members do not use a large amount of water
 - xii. Only ~15 members use > 5,000 gallons per month
 - xiii. During 2011 through 2015, the lake water level was down to five feet of water beneath WOWSC's water pump barge. The severe drought drove significant reduction in water usage by members.
 - xiv. Now have ~60 feet of water beneath WOWSC's water pump barge
 - xv. A private utility is taxed and their rates include a charge to cover the tax
 - xvi. James' rate analysis includes \$3.55/Th.GAL. for 13,000 gallons which increases min charge to \$174.59 month
 - xvii. Need to increase rates to cover the recent large legal invoices.
 - xviii. James Smith advised there are no limits to the number of rate changes per year for WOWSC
 - 1. Rates can be increased if needed or lowered
 - xix. Special assessment is possible at the end of the fiscal year if the P&L shows a loss
 - 1. Special assessment is at end of the fiscal year which occurs at end of calendar year for WOWSC and so at the end of Y2020. May be used to 'fix' operating loss, according to tariff.
 - 2. Special assessment is not viable to pay current legal invoices or pay legal invoices throughout Y2020.
 - xx. Current loan payment ~\$50,000/year
 - xxi. Current WOWSC Water + Waste Water total min charge: $\$50.95 + \$40.12 = \$91.07$ total
 - xxii. James' rate analysis supports additional revenue of $\$65.73 \times 253 = \$16,629.69$ per month
 - 1. WOWSC has 253 members
 - xxiii. Rich asked for an analysis determining the rates if WOWSC no longer had legal defense costs and then to share the analysis with members.
 - 1. George to ask James Smith for rate analysis using \$30,000, \$48,000, and \$72,000 for legal expenses to determine how legal expenses impact rates.
 - a. Analysis with different legal expense values without legal defense costs
 - b. Joe believes the Y2019 monthly legal fees to be ~\$6,000 per month without ongoing litigation
 - i. Many corrections to policies last year increased legal costs

2. Rich wants to communicate to members what the rates would be if WOWSC was no longer defending itself from ongoing litigation
 - xxiv. Moving forward after litigation is resolved, does WOWSC want to return to a solo legal practitioner or continue using the larger legal firm?
 - xxv. Historical legal expenses were ~\$1,000 year prior to the ongoing litigation.
 - xxvi. Won't recognize revenue from a rate increase until April
 1. 9 months x \$16,629 per month = \$149,661 additional revenue in Y2020
 - xxvii. James' rate analysis supports an increase of \$65.73 per member
 - xxviii. Motion made and carried by all to:
 1. Increase Water and Waste Water min charges to the max supported in James' analysis
 - a. Increase in Water min charge from \$50.95 to \$50.95 + \$39.44 = \$90.39
 - b. Increase in Waste Water min charge from \$40.12 to \$40.12 + \$26.29 = \$66.41
 2. Communicate to membership what rates would be without legal expenses defending lawsuits
 3. Include statement why special assessment is not pursued → special assessment is at the end of fiscal year only
 4. In September, Board to review rates to determine if further increases are needed or if they can be decreased
 - xxix. Joe, George and Rich to contact TRWA for additional rate analysis
 - xxx. Dorothy to draft member communication(s) regarding rate increase
 1. Need to provide thirty day notice to members before rates can be applied
 - a. Effective date is when meters are read → Targeting when meters are read for service in month of March
 - b. Target communication of official rate increase early next week.
 - i. Official communication has to be mailed.
 - ii. Also place communication on website and send out emails.
 2. Troupe to double check that the rate increase notification is following today's law
 3. Include why rate increase was chosen over assessment
 - xxxi. Dorothy to draft WOWSC rate increase communication to PUC
5. SELECTION OF AUDIT TYPE – The firm performing an audit of the 2019 WOWSC books has asked the Board to consider the type of audit it would prefer. The Board will consider among options for a modified cash-, GAAP-, or tax-basis audit.
 - a. Tim Norden found another utility under government standards that used the GAAP basis which is not applicable to WOWSC
 - b. Tim Norden recommends using tax-basis for audit and believes it to be the most cost effective
 - c. Motion made and carried by all to approve recommended tax-basis method for Y2019 audit.
 6. New business and discussion and possible action on agenda for next meeting, already scheduled for February 11.
 - a. Include rate increase communication
 - b. Meeting minutes review and approval
 - c. Replat of two lots into one did not include an easement along the common lot line between the two lots. Construction approved in September by WO ACC. Contractor found a WOWSC main line running down the middle of the replat. It appears the replat into one lot removed WOWSC's easement without WOWSC Board approval.
 7. Set date, time, and place for next meeting.
 - a. Tuesday, February 11th, at 6:00PM at the Spicewood Community Center
 8. Motion made and carried by all to adjourn at 2:27PM



Submitted by: Mike Nelson

APPROVED BY WOWSC Board on February 11, 2020



Windermere Oaks Water Supply Corporation

424 Coventry Rd. Spicewood, Texas 78669

DATE: March 24, 2018

TO: ALL WINDERMERE OAKS WSC MEMBERS & CUSTOMERS

RE: NOTICE OF RATE/TARIFF CHANGES EFFECTIVE MAY 22, 2018

On March 12, 2018 and March 20, 2018, in open meetings there was review and discussion of revising the tariff of WOWSC based on the rate evaluation done by Texas Rural Water Association. The Board of Directors by unanimous decisions voted to revise the Corporation's water and sewer tariffs as well as some of the fees. The new rates and fees will begin with the JUNE billing. The rate changes are below as will be modified in the Tariff. The following sections of the Tariff modified:

Paragraph 4. Installation Fee

- a. The installation/tap fee for water is \$862.50 and the installation/tap fee for sewer is \$862.50.

Paragraph 5 Equity Buy-In Fee This fee is \$4,600.00

Section G. Rates and Service Fees

Paragraph 2 – Membership Fee

The Membership Fee for water service, sewer service or both is \$ 402.50 for each service unit.
and Membership Transfer Fee is \$40.25.

Paragraph 7 – Monthly Charges

- a.---- Service Availability Charge
 - (1) Water Service
The minimum water Service Availability Charge (5/8" x 3/4" & 3/4 " meter) shall be \$50.95
 - (2) Sewer Service
The minimum sewer Service Availability Charge (5/8" x 3/4" & 3/4 " meter) shall be \$40.12
- b. Gallon Charge
 - (1) Water
\$3.55 per 1,000 gallons for any gallons between 1 and 2,000; and
\$6.50 per 1,000 gallons for any gallons over 2000 up to 4,000; and
\$9.75 per 1,000 gallons for any gallons over 4000 up to 8,000; and
\$13.00 per 1,000 gallons for any gallons over 8,000 up to 15,000; and
\$15.00 per 1,000 gallons for any gallons over 15,000.
 - (2) Sewer
\$3.94 per 1,000 gallons for any gallons between 1 up to 10,000 gallons
No additional charge for any gallons over 10,000

Section G. Rates and Service Fees

Paragraph 9 – Standby Fee-

Billing Questions: (830) 598-7511 Ext 1
Water or Sewer Emergency: Phone (830) 598-7511 Ext 2

The Standby Fee is \$14.95 per month for water and \$14.95 per month for sewer. If the annual Standby Fees are paid in a lump sum by January 31st, the Standby Fee for water is \$124.20 and the Standby Fee for sewer is \$124.20.

The above new rates become effective MAY 22, 2018.

This rate increase is necessary to continue to operate a sustainable water supply corporation. After a rate evaluation and analysis by Texas Rural Water Association the Board has voted an increase to the rates and fees so that Windermere Oaks Water Supply Corporation can continue to maintain a clean water supply and healthy treatment of effluent and continue to be a financially stable corporation. If you have any questions, please email WindermereWater@gmail.com or call the office and someone will get back to you. A copy of the revised tariff will be filed with the Water Utilities Division, Public Utility Commission of Texas, P O Box 13326, Austin, Texas 78711-3326.

From the Board of Directors of Windermere Oaks Water Supply Corporation: Dorothy Taylor, President, Jerry Ingham, Vice President, Jeff Hagar, Secretary/Treasurer, Bill Stein, Director, Bill Billingsley, Director

OLD RATES BELOW:

Paragraph 4. Installation Fee

- a. The installation/tap fee for water is \$750.00 and the installation/tap fee for sewer is \$750.00.

Paragraph 5 Equity Buy-In Fee This fee is \$4,000.00

Section G Rates and Service Fees

Paragraph 2 – Membership Fee

The Membership Fee for water service, sewer service or both is \$350.00 for each service unit.
and Membership Transfer Fee is \$35.00.

Section G. Rates and Service Fees

Paragraph 6 – Monthly Charges

- a ---- Service Availability Charge
 - (1) Water Service

The minimum water Service Availability Charge (5/8" x 3/4" & 3/4 " meter) shall be \$46.50

Paragraph 6 – Monthly Charges CONTINUED:

- (2) Sewer Service

The minimum sewer Service Availability Charge (5/8" x 3/4" & 3/4 " meter) shall be \$39.00
- c. Gallon Charge
 - (1) Water

\$3.25 per 1,000 gallons for any gallons over 2,000 up to 4000; and
\$5.50 per 1,000 gallons for any gallons over 4000 up to 8000; and
\$6.50 per 1,000 gallons for any gallons over 8000 up to 12,000; and
\$8.00 per 1,000 gallons for any gallons over 12,000 up to 20,000; and
\$10.00 per 1,000 gallons for any gallons over 20,000
 - (2) Sewer

\$2.50 per 1,000 gallons up to 10,000 gallons

Billing Questions: (830) 598-7511 Ext 1
Water or Sewer Emergency: Phone (830) 598-7511 Ext 2

Setting Proper Rates for Your Water System

By Paul King, Circuit Rider, Texas Rural Water Association

Water systems are a business. Whether you're a for-profit investor-owned utility (IOU), a non-profit water supply corporation (WSC), a district or a municipal system, you must generate enough revenue to sustain your system.

Are non-profit WSCs allowed to make a profit?

I have been asked that question almost as much as I have been asked, "Where is Larry Bell?" when I started working for TRWA over 14 years ago. The simple answer is yes, but it's not called "profit." Revenue earned in excess of operating expenses by a non-profit entity is used in pursuing the organization's objectives and keeping it running; not to earn a profit for its owners. According to insidermonkey.com, the top three non-profits in the United States are The United Way, with an annual revenue of \$4.26 billion, Goodwill Industries International, which generates \$4.89 billion in revenue annually, and The Young Men's Christian Association (YMCA), topping the list with total revenues of \$6.23 billion. Now that we're all thinking we decided to work for the wrong type of non-profit, let me tell you why water systems need to put money in the bank. You must have capital to reinvest in the system if it is to be around for your children, grandchildren and great grandchildren.

How do we get to a proper water rate schedule with so many people on fixed incomes?

I have heard many times that we have too many people on fixed incomes to increase rates. My response is that you have to set rates based on your cost of service, not on the income of your customers. I like to call this the "little old lady argument," and many times the same systems that use this argument have a 3,000 gallon water allowance built into their monthly minimum. In cases like that I ask them, "how much water do your little old ladies use a month?" Most of the time the answer is 1000 – 1500 gallons a month, so in these cases the little old lady is paying for water they are not using and actually subsidizing the people who are using more water. Your monthly minimum or base rate should not include any gallons so that customers only pay for what they use.

What are the costs of services in a water system?

The first set of costs to consider are related to the operation and maintenance of the system. This consists of things like salaries, utilities and repairs and maintenance. This is what it costs to keep all the day-to-day operations of your water system running properly. A simple thing like repairing a leak can be very expensive depending on location of the line, whether the system has its own backhoe, whether you have enough personnel to repair the leak, etc. These are all cost factors that must be figured into your rates. Always look at historical data to justify these costs and to any known expenses that will be coming up. For example, if you normally you have 20 leaks a year, budget for those leaks and put that cost into your rate structure. The Public Utility Commission (PUC) will look at your costs incurred during the "historic test year," typically the year prior to the rate increase, and any "known and measurable" changes moving forward.

Capital Improvement Planning (CIP) can also be financed through rates. Although impact fees and equity buy-in fees can help with CIP, these fees are solely dependent on the number of new service connections your system installs every year. So if you are planning to do a \$300,000 project in 10 years, you have an equity buy-in fee of \$1,000 and historically only have 20 new customers a year, at the end of 10 years you will be \$100,000 short of the mark. The easiest way to make up this shortfall is to add an extra \$10,000 into your rates over the next 10 years. Since this money will be collected for this project, make sure it is put into a separate CIP account in your financial institution, only to be used for that project and never to find its way back into the general operation and maintenance account. Having a five or 10-year plan for your system is necessary to justify these types of costs in your budget.

Cash reserve funds are allowed to be put into your rate structure, but there is a maximum of 10 percent over the annual operation and maintenance expenses that can be charged for this reserve fund. See PUC rule Section 24.34(c)(E).

Long-term debt should also be put into your rate structure. Even though interest expense is the only

Continued on page 20

Continued from page 19

thing listed on your audit as an expense, water systems also have to pay the principal on the debt. So the yearly principal and interest payments need to be added into your rates.

Depreciation funding is only allowed for IOU systems, but something that is very similar that is allowed for other systems is what is known as a "replacement reserve." The good thing about putting a replacement reserve into your rate structure is that it is using today's dollars instead of yesterday's, as is the case with funding depreciation. Anything and everything that wears out in your system should be put into replacement reserve: the pipes in the ground (although a pipe lasts a very long time, it does not last forever), the inside of your tanks or possibly the tanks themselves (whether they are elevated or ground storage tanks, the coating inside them only last 10-15 years), etc. Some other things that are expensive and wear out are: well pumps and motors, chlorination equipment, pressure pumps, backhoes and water meters (of course if you have radio read water meters, they are even more expensive). All of these things need to be replaced and funded through the rate schedule. One thing I tell every system when they are setting up a replacement reserve account is to make sure that things are accounted for in proper time frames. If you have pressure pumps that are supposed to last 10 years, but historic data shows with your water they only last seven years, this becomes the schedule at which these pumps should be planned for replacement, so that you have the proper amount of money budgeted to replace that pump when it goes out.

Lastly, a non-recurring cost should never be put into your rate structure. An example of non-recurring expenses are any fines systems receive for TCEQ violations. These may be paid from your cash reserves.


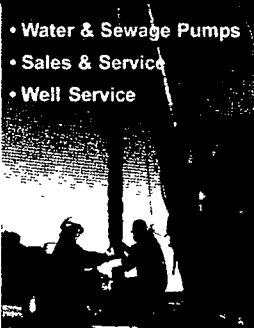
An easy way to see if you have covered all your system's costs over the years is to look at the accumulated depreciation on your annual audit, and then look at your replacement reserve account. If these numbers are not similar, you are simply not charging enough for water. Some people have argued that their replacement reserve account is not similar because the account has fully depreciated that item and they have purchased a new one. If this is true, the auditor should have removed the old asset from your depreciation schedule and the new asset should have been added to the total assets


of the system. The new asset would then begin its depreciation cycle. When this happens, systems should put the new asset into their replacement reserve account and remove the old item.

Water systems should look at their rates on a yearly basis, preferably after the new budget has been approved by the board of directors. By doing this yearly evaluation, it allows water systems to increase rates by nickels and dimes instead of waiting 10 years and requiring a substantial increase that could affect their customers greatly and trigger a rate appeal to the PUC.

Nobody likes to raise rates, but the rising cost of services have forced many systems to begin looking at rate increases. Increasing costs for things such as electricity, insurance, fuel and chemicals are things that your customers also pay for in their day-to-day lives, so they should understand the need for water rate increases. At this time, water is still the least expensive utility service your customers pay; however, at the same time, it is the only utility service they cannot live without.

If you have any questions about setting rates for your system, contact your regional circuit rider, or call 512-472-8591.

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WATER REVENUE REQUIREMENT & RATE DESIGN

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM	Item Cost	%	Fixed	%	Variable
SALARIES	0	78	0	22	0
CONTRACT LABOR	117,865	75	88,399	25	29,466
CHEMICALS AND TREATMENT	12,035	60	7,221	40	4,814
UTILITIES	20,922	70	14,645	30	6,277
REPAIRS AND MAINTENANCE	71,060	50	35,530	50	35,530
OFFICE EXPENSES BILLING	15,679	45	7,056	55	8,623
ACCOUNTING & LEGAL	0	50	0	50	0
HEALTH INSURANCE	0	50	0	50	0
OFFICE SUPPLIES	4,707	45	2,118	55	2,589
TANK REPAIRS	0	50	0	50	0
BAD DEBT	0	50	0	50	0
PAYROLL TAXES	0	50	0	50	0
TELEPHONE	6,549	40	2,620	60	3,929
TRUCK & EQUIP. EXPENSE	0	50	0	50	0
TRAVEL & ENTERTAINMENT	1,130	50	565	50	565
EQUIPMENT RENTAL	250	50	125	50	125
INSURANCE - WC & LIABILITY	14,160	70	9,912	30	4,248
LICENSE & DUES	178	50	89	50	89
POSTAGE & FREIGHT	2,710	50	1,355	50	1,355
ADVERTISING	0	30	0	70	0
SAMPLING	8,459	50	4,230	50	4,230
EDUCATION	0	50	0	50	0
DEPRECIATION	56,273	60	33,764	40	22,509
MATERIALS & SUPPLIES	6,730	50	3,365	50	3,365
SECURITY	0	50	0	50	0
MISCELLANEOUS	1,250	50	625	50	625
LONG TERM DEBT	49,882	100	49,882	0	0
PURCHASED WATER	8,490	45	3,821	55	4,670
SLUG REMOVAL	2,363	50	1,182	50	1,182
BOOKKEEPING	4,163	50	2,082	50	2,082
	0	50	0	50	0
	0	50	0	50	0
SUB-TOTAL (LESS FIT & RETURN)	404,855		268,583	100	136,272
% OF TOTAL (FIXED + VARIABLE)		63		37	
PRINC & INTEREST - WATER	0		0 00		0 00
MAINTENANCE RESERVE*	0		0 00		0 00
LESS OTHER REVENUE	\$0		0 00		0 00
TOTAL	\$404,855		\$268,583		\$136,272

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

10 48 /TH GAL

USE ->

PROPOSED RATE

\$3.55 /TH.GAL.

|
|
||
|
|

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

88 47 /MO

YIELDS ->

\$118.15 /MO.

88 47 /MO incl min gallons

118.15 /MO.

inc. min. gall

Avg Test-Yr Customer Equivalents =

253

Gallons Included in Minimum Bill =

0

Test Year Gallons Billed (x 1,000) =

13,000

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Gals	Rev /Month	Rev /Year
5/8", 3/4"	253	\$118 15	\$118 15	\$29,892	\$358,705
3/4"	0	\$177 23	\$ 177 23	\$0	\$0
1"	0	\$ 295 38	\$ 295 38	\$0	\$0
1-1/2"	0	\$ 590 75	\$ 590 75	\$0	\$0
2"	0	\$ 945 20	\$ 945 20	\$0	\$0
2-1/2"	0	\$ 945 20	\$ 945 20	\$0	\$0
3"	0	\$ 1,181 51	\$ 1,181 51	\$0	\$0
4"	0	\$ 2,953 76	\$ 2,953 76	\$0	\$0
6"	0	\$ 5,907 53	\$ 5,907 53	\$0	\$0

TOTAL MINIMUM CHARGES=> \$358,705
 GALLONAGE CHARGES=> 13,000 @ \$3 55 /1,000 GAL 46,150
 TOTAL REVENUE GENERATED=> \$404,855

Printed on time

NOTES

UTILITY:

Date Referenced: 1-Jan-97

**DEPRECIATION
ANALYSIS**

Description	Acquired Date	Ver /Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec	Accum. Deprec.	Net Plant
Land	1-Jun-79	0	n/a	n/a	n/a	n/a	0.00
Structures:							
Masonry	1-Jun-79	0	30	17.6	0.00	0.00	
Wood	1-Jan-01	0	15	-4.0	0.00	0.00	
Well	1-Jun-79	0	30	17.6	0.00	0.00	
Pumps:							
Booster, >=7HP	1-Jan-01	0	10	-4.0	0.00	0.00	
Booster, <7HP	1-Jun-79	0	5	17.6	--	0.00	
Motor	1-May-94	0	3	2.7	0.00	0.00	
Well, <5ft	1-Jan-01	0	5	-4.0	0.00	0.00	
Well, >5ft	1-Jun-96	0	10	0.6	0.00	0.00	
Hypochlorinator	1-Aug-94	0	5	2.4	0.00	0.00	
Gas Chlorinator	1-Jan-01	0	10	-4.0	0.00	0.00	
Tanks:							
Pressure	1-Jun-79	0	50	17.6	0.00	0.00	
Ground :	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-93	0	50	3.6	0.00	0.00	
Services	1-Jun-79	0	20	17.6	0.00	0.00	
Services	1-Jun-93	0	20	3.6	0.00	0.00	
Meters	1-Jun-79	0	20	17.6	0.00	0.00	
Meters	1-Jun-93	0	20	3.6	0.00	0.00	
Compressor	1-Jan-01	0	10	-4.0	0.00	0.00	
Electrical Controls	1-May-94	0	30	2.7	0.00	0.00	
Furniture/Fixtures	1-Jan-81	0	10	16.0	--	0.00	
Heavy Equipment	15-Feb-89	0	10	7.9	0.00	0.00	
Light Vehicles	15-Sep-87	0	5	9.3	--	0.00	
Shop Tools	1-Jan-81	0	15	16.0	--	0.00	
Computer/Software	1-Feb-95	0	5	1.9	0.00	0.00	
Fencing	1-Jun-79	0	30	17.6	0.00	0.00	
Total:		\$0			\$0	\$0	\$0

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1999 WATER REVENUE CONT.

Avg Test-Yr Customer Equivalents =	2504
Gallons Included in Minimum Bill =	2,000
Test Year Gallons Pumped (x 1,000) =	NE
Test Year Gallons Billed (x 1,000) =	150,239

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Ga	Rev /Month	Rev /Year
5/8", 3/4"	2432	\$11 68	\$20 18	\$49,073	\$588,871
1"	0	\$ 19 50	\$ 28 00	\$0	\$0
1-1/2"	0	\$ 38 89	\$ 47 39	\$0	\$0
2"	1	\$ 62 24	\$ 70 74	\$71	\$849
2-1/2"	0	\$ 93 42	\$ 101 92	\$0	\$0
3"	0	\$ 116 78	\$ 125 28	\$0	\$0
4"	0	\$ 194 67	\$ 203 17	\$0	\$0
6"	2	\$ 389 22	\$ 397 72	\$795	\$9,545
		TOTAL MINIMUM CHARGES=>			\$599,266
GALLONAGE CHARGES=>		91,799 @	\$4 25 /1,000 GAL		390,147

\$989,413

NOTES NO DEPRECIATION, MAINTENANCE RESERVE INSTEAD
BASED ON BEGINNING CONNECTIONS =2376 AND ENDING CONNECTIONS = 2495, WHICH IS 5% GROWTH RATE
NET REVENUE GREATER THAN OR = 1 1 DEBT SERVICE?
NET REVENUE = \$587,510 12
1 1 DEBT SERVICE = \$585,511 30

WATER REVENUE REQUIREMENT & RATE DESIGN

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM	Item Cost	%	Fixed	%	Variable
SALARIES	0	78	0	22	0
CONTRACT LABOR	117,865	75	88,399	25	29,466
CHEMICALS AND TREATMENT	12,035	60	7,221	40	4,814
UTILITIES	20,922	70	14,645	30	6,277
REPAIRS AND MAINTENANCE	71,060	50	35,530	50	35,530
OFFICE EXPENSES BILLING	15,679	45	7,056	55	8,623
ACCOUNTING & LEGAL	30,000	50	15,000	50	15,000
HEALTH INSURANCE	0	50	0	50	0
OFFICE SUPPLIES	4,707	45	2,118	55	2,589
TANK REPAIRS	0	50	0	50	0
BAD DEBT	0	50	0	50	0
PAYROLL TAXES	0	50	0	50	0
TELEPHONE	6,549	40	2,620	60	3,929
TRUCK & EQUIP. EXPENSE	0	50	0	50	0
TRAVEL & ENTERTAINMENT	1,130	50	565	50	565
EQUIPMENT RENTAL	250	50	125	50	125
INSURANCE - WC & LIABILITY	14,160	70	9,912	30	4,248
LICENSE & DUES	178	50	89	50	89
POSTAGE & FREIGHT	2,710	50	1,355	50	1,355
ADVERTISING	0	30	0	70	0
SAMPLING	8,459	50	4,230	50	4,230
EDUCATION	0	50	0	50	0
DEPRECIATION	56,273	60	33,764	40	22,509
MATERIALS & SUPPLIES	6,730	50	3,365	50	3,365
SECURITY	0	50	0	50	0
MISCELLANEOUS	1,250	50	625	50	625
LONG TERM DEBT	49,882	100	49,882	0	0
PURCHASED WATER	8,490	45	3,821	55	4,670
SLUG REMOVAL	2,363	50	1,182	50	1,182
BOOKKEEPING	4,163	50	2,082	50	2,082
	0	50	0	50	0
	0	50	0	50	0
SUB-TOTAL (LESS FIT & RETURN)	434,855		283,583	100	151,272
% OF TOTAL (FIXED + VARIABLE)		63		37	
PRINC. & INTEREST - WATER	0		0.00		0.00
MAINTENANCE RESERVE*	0		0.00		0.00
LESS OTHER REVENUE	\$0		0.00		0.00
TOTAL	\$434,855		\$283,583		\$151,272

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

11.64 /TH. GAL

USE ->

PROPOSED RATE
\$3.55 /TH.GAL.

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

93.41 /MO

YIELDS ->

\$128.03 /MO.
128.03 /MO.

Avg. Test-Yr Customer Equivalents =

253

Gallons Included In Minimum Bill =

0

Test Year Gallons Billed (x 1,000) =

13,000

inc. min. gall

REVENUES GENERATED

Connection Size	# of Connections	Min. Bill	Minimum Bill Including Gals	Rev /Month	Rev /Year
5/8" 3/4"	253	\$128.03	\$128.03	\$32,392	\$388,705
3/4"	0	\$192.05	\$192.05	\$0	\$0
1"	0	\$320.08	\$320.08	\$0	\$0
1-1/2"	0	\$640.16	\$640.16	\$0	\$0
2"	0	\$1,024.26	\$1,024.26	\$0	\$0
2-1/2"	0	\$1,024.26	\$1,024.26	\$0	\$0
3"	0	\$1,280.32	\$1,280.32	\$0	\$0
4"	0	\$3,200.80	\$3,200.80	\$0	\$0
6"	0	\$6,401.60	\$6,401.60	\$0	\$0

TOTAL MINIMUM CHARGES=> \$388,705
 GALLONAGE CHARGES=> 13,000 @ \$3.55 /1,000 GAL 46,150
 TOTAL REVENUE GENERATED=> \$434,855

Printed on time

NOTES

UTILITY:

Date Referenced: 1-Jan-97

**DEPRECIATION
ANALYSIS**

Description	Acquired Date	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum Deprec	Net Plant
Land	1-Jun-79	0	n/a	n/a	n/a	n/a	0.00
Structures:							
Masonry	1-Jun-79	0	30	17.6	0 00	0.00	
Wood	1-Jan-01	0	15	-4.0	0 00	0.00	
Well	1-Jun-79	0	30	17.6	0.00	0.00	
Pumps:							
Booster, >=7HP	1-Jan-01	0	10	-4.0	0.00	0.00	
Booster, <7HP	1-Jun-79	0	5	17.6	--	0.00	
Motor	1-May-94	0	3	2.7	0.00	0.00	
Well, <5t	1-Jan-01	0	5	-4.0	0.00	0.00	
Well, >5t	1-Jun-96	0	10	0.6	0.00	0.00	
Hypochlorinator	1-Aug-94	0	5	2.4	0.00	0.00	
Gas Chlorinator	1-Jan-01	0	10	-4.0	0 00	0.00	
Tanks:							
Pressure	1-Jun-79	0	50	17.6	0.00	0.00	
Ground :	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-79	0	50	17.6	0 00	0.00	
Distrib. System	1-Jun-93	0	50	3.6	0.00	0.00	
Services	1-Jun-79	0	20	17.6	0 00	0.00	
Services	1-Jun-93	0	20	3.6	0.00	0.00	
Meters	1-Jun-79	0	20	17.6	0.00	0.00	
Meters	1-Jun-93	0	20	3.6	0.00	0.00	
Compressor	1-Jan-01	0	10	-4.0	0.00	0.00	
Electrical Controls	1-May-94	0	30	2.7	0.00	0.00	
Furniture/Fixtures	1-Jan-81	0	10	16.0	--	0.00	
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Light Vehicles	15-Sep-87	0	5	9.3	--	0.00	
Shop Tools	1-Jan-81	0	15	16.0	--	0.00	
Computer/Software	1-Feb-95	0	5	1.9	0 00	0.00	
Fencing	1-Jun-79	0	30	17.6	0 00	0.00	
Total:		\$0			\$0	\$0	\$0

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1999 WATER REVENUE CONT.

Avg Test-Yr Customer Equivalents =	2504
Gallons Included In Minimum Bill =	2,000
Test Year Gallons Pumped (x 1,000) =	NE
Test Year Gallons Billed (x 1,000) =	150,239

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Connection Size	# of Connections	Min Bill	Minimum Bill Including Ga	Rev /Month	Rev /Year
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1"	0	\$ 19 50	\$ 28 00	\$0	\$0
1-1/2"	0	\$ 38 89	\$ 47 39	\$0	\$0
2"	1	\$ 62.24	\$ 70 74	\$71	\$849
2-1/2"	0	\$ 93 42	\$ 101 92	\$0	\$0
3"	0	\$ 116.78	\$ 125 28	\$0	\$0
4"	0	\$ 194 67	\$ 203 17	\$0	\$0
6"	2	\$ 389 22	\$ 397 72	\$795	\$9,545
TOTAL MINIMUM CHARGES=>					\$599,266
GALLONAGE CHARGES=>		91,799 @	\$4 25 /1,000 GAL		390,147

\$989,413

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BASED ON BEGINNING CONNECTIONS =2376 AND ENDING CONNECTIONS = 2495, WHICH IS 5% GROWTH RATE
NET REVENUE GREATER THAN OR = 1 1 DEBT SERVICE?
NET REVENUE = \$587,510 12
1 1 DEBT SERVICE = \$585,511 30

WATER REVENUE REQUIREMENT & RATE DESIGN

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM	Item Cost	%	Fixed	%	Variable
SALARIES	0	78	0	22	0
CONTRACT LABOR	117,865	75	88,399	25	29,466
CHEMICALS AND TREATMENT	12,035	60	7,221	40	4,814
UTILITIES	20,922	70	14,645	30	6,277
REPAIRS AND MAINTENANCE	71,060	50	35,530	50	35,530
OFFICE EXPENSES BILLING	15,679	45	7,056	55	8,623
ACCOUNTING & LEGAL	48,000	50	24,000	50	24,000
HEALTH INSURANCE	0	50	0	50	0
OFFICE SUPPLIES	4,707	45	2,118	55	2,589
TANK REPAIRS	0	50	0	50	0
BAD DEBT	0	50	0	50	0
PAYROLL TAXES	0	50	0	50	0
TELEPHONE	6,549	40	2,620	60	3,929
TRUCK & EQUIP. EXPENSE	0	50	0	50	0
TRAVEL & ENTERTAINMENT	1,130	50	565	50	565
EQUIPMENT RENTAL	250	50	125	50	125
INSURANCE - WC & LIABILITY	14,160	70	9,912	30	4,248
LICENSE & DUES	178	50	89	50	89
POSTAGE & FREIGHT	2,710	50	1,355	50	1,355
ADVERTISING	0	30	0	70	0
SAMPLING	8,459	50	4,230	50	4,230
EDUCATION	0	50	0	50	0
DEPRECIATION	56,273	60	33,764	40	22,509
MATERIALS & SUPPLIES	6,730	50	3,365	50	3,365
SECURITY	0	50	0	50	0
MISCELLANEOUS	1,250	50	625	50	625
LONG TERM DEBT	49,882	100	49,882	0	0
PURCHASED WATER	8,490	45	3,821	55	4,670
SLUG REMOVAL	2,363	50	1,182	50	1,182
BOOKKEEPING	4,163	50	2,082	50	2,082
	0	50	0	50	0
	0	50	0	50	0
SUB-TOTAL (LESS FIT & RETURN)	452,855		292,583	100	160,272
% OF TOTAL (FIXED + VARIABLE)		63		37	
PRINC. & INTEREST - WATER	0		0.00		0.00
MAINTENANCE RESERVE*	0		0.00		0.00
LESS OTHER REVENUE	\$0		0.00		0.00
TOTAL	\$452,855		\$292,583		\$160,272

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

12 33 /TH GAL

USE ->

PROPOSED RATE
\$3.55 /TH.GAL.

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

96 37 /MO.

YIELDS ->

\$133.96 /MO.

96 37 /MO. incl. min gallons

133.96 /MO.

inc. min. gall

Avg Test-Yr Customer Equivalents =

253

Gallons Included In Minimum Bill =

0

Test Year Gallons Billed (x 1,000) =

13,000

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Gals	Rev /Month	Rev /Year
5/8", 3/4"	253	\$133.96	\$133.96	\$33,892	\$406,705
3/4"	0	\$200.94	\$200.94	\$0	\$0
1"	0	\$334.90	\$334.90	\$0	\$0
1-1/2"	0	\$669.80	\$669.80	\$0	\$0
2"	0	\$1,071.69	\$1,071.69	\$0	\$0
2-1/2"	0	\$1,071.69	\$1,071.69	\$0	\$0
3"	0	\$1,339.61	\$1,339.61	\$0	\$0
4"	0	\$3,349.02	\$3,349.02	\$0	\$0
6"	0	\$6,698.04	\$6,698.04	\$0	\$0

TOTAL MINIMUM CHARGES=>

GALLONAGE CHARGES=>

13,000 @

\$3.55 /1,000 GAL

\$406,705

46,150

TOTAL REVENUE GENERATED=>

\$452,855

Printed on.

time

NOTES

UTILITY:

Date Referenced: 1-Jan-97

**DEPRECIATION
ANALYSIS**

Description	Acquired Date	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant
Land	1-Jun-79	0	n/a	n/a	n/a	n/a	0.00
Structures:							
Masonry	1-Jun-79	0	30	17.6	0.00	0.00	
Wood	1-Jan-01	0	15	-4.0	0.00	0.00	
Well	1-Jun-79	0	30	17.6	0.00	0.00	
Pumps:							
Booster, >=7HP	1-Jan-01	0	10	-4.0	0.00	0.00	
Booster, <7HP	1-Jun-79	0	5	17.6	--	0.00	
Motor	1-May-94	0	3	2.7	0.00	0.00	
Well, <5ft	1-Jan-01	0	5	-4.0	0.00	0.00	
Well, >5ft	1-Jun-96	0	10	0.6	0.00	0.00	
Hypochlorinator	1-Aug-94	0	5	2.4	0.00	0.00	
Gas Chlorinator	1-Jan-01	0	10	-4.0	0.00	0.00	
Tanks:							
Pressure	1-Jun-79	0	50	17.6	0.00	0.00	
Ground	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-93	0	50	3.6	0.00	0.00	
Services	1-Jun-79	0	20	17.6	0.00	0.00	
Services	1-Jun-93	0	20	3.6	0.00	0.00	
Meters	1-Jun-79	0	20	17.6	0.00	0.00	
Meters	1-Jun-93	0	20	3.6	0.00	0.00	
Compressor	1-Jan-01	0	10	-4.0	0.00	0.00	
Electrical Controls	1-May-94	0	30	2.7	0.00	0.00	
Furniture/Fixtures	1-Jan-81	0	10	16.0	--	0.00	
Heavy Equipment	15-Feb-89	0	10	7.9	0.00	0.00	
Light Vehicles	15-Sep-87	0	5	9.3	--	0.00	
Shop Tools	1-Jan-81	0	15	16.0	--	0.00	
Computer/Software	1-Feb-95	0	5	1.9	0.00	0.00	
Fencing	1-Jun-79	0	30	17.6	0.00	0.00	
Total:		\$0			\$0	\$0	\$0

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1999 WATER REVENUE CONT.

Avg. Test-Yr Customer Equivalents = 2504
 Gallons Included In Minimum Bill = 2,000
 Test Year Gallons Pumped (x 1,000) = NE
 Test Year Gallons Billed (x 1,000) = 150,239

REVENUES GENERATED:

Connection Size	# of Connections	Min. Bill	Minimum Bill Including G& Rev./Month	Rev./Year
5/8", 3/4"	2432	\$11.68	\$20.18 \$49,073	\$588,871
1"	0	\$ 19.50	\$ 28 00 \$0	\$0
1-1/2"	0	\$ 38 89	\$ 47 39 \$0	\$0
2"	1	\$ 62 24	\$ 70.74 \$71	\$849
2-1/2"	0	\$ 93 42	\$ 101 92 \$0	\$0
3"	0	\$ 116 78	\$ 125.28 \$0	\$0
4"	0	\$ 194.67	\$ 203 17 \$0	\$0
6"	2	\$ 389 22	\$ 397 72 \$795	\$9,545
		TOTAL MINIMUM CHARGES=>		\$599,266
GALLONAGE CHARGES=>		91,799 @	\$4 25 /1,000 GAL	390,147
				\$989,413

NOTES: NO DEPRECIATION, MAINTENANCE RESERVE INSTEAD
 BASED ON BEGINNING CONNECTIONS =2376 AND ENDING CONNECTIONS = 2495, WHICH IS 5% GROWTH RATE
 NET REVENUE GREATER THAN OR = 1.1 DEBT SERVICE?
 NET REVENUE = \$587,510 12
 1.1 DEBT SERVICE = \$585,511 30

WATER REVENUE REQUIREMENT & RATE DESIGN

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM	Item Cost	%	Fixed	%	Variable
SALARIES	0	78	0	22	0
CONTRACT LABOR	117,865	75	88,399	25	29,466
CHEMICALS AND TREATMENT	12,035	60	7,221	40	4,814
UTILITIES	20,922	70	14,645	30	6,277
REPAIRS AND MAINTENANCE	71,060	50	35,530	50	35,530
OFFICE EXPENSES BILLING	15,679	45	7,056	55	8,623
ACCOUNTING & LEGAL	72,000	50	36,000	50	36,000
HEALTH INSURANCE	0	50	0	50	0
OFFICE SUPPLIES	4,707	45	2,118	55	2,589
TANK REPAIRS	0	50	0	50	0
BAD DEBT	0	50	0	50	0
PAYROLL TAXES	0	50	0	50	0
TELEPHONE	6,549	40	2,620	60	3,929
TRUCK & EQUIP. EXPENSE	0	50	0	50	0
TRAVEL & ENTERTAINMENT	1,130	50	565	50	565
EQUIPMENT RENTAL	250	50	125	50	125
INSURANCE - WC & LIABILITY	14,160	70	9,912	30	4,248
LICENSE & DUES	178	50	89	50	89
POSTAGE & FREIGHT	2,710	50	1,355	50	1,355
ADVERTISING	0	30	0	70	0
SAMPLING	8,459	50	4,230	50	4,230
EDUCATION	0	50	0	50	0
DEPRECIATION	56,273	60	33,764	40	22,509
MATERIALS & SUPPLIES	6,730	50	3,365	50	3,365
SECURITY	0	50	0	50	0
MISCELLANEOUS	1,250	50	625	50	625
LONG TERM DEBT	49,882	100	49,882	0	0
PURCHASED WATER	8,490	45	3,821	55	4,670
SLUG REMOVAL	2,363	50	1,182	50	1,182
BOOKKEEPING	4,163	50	2,082	50	2,082
	0	50	0	50	0
	0	50	0	50	0
SUB-TOTAL (LESS FIT & RETURN)	476,855		304,583	100	172,272
% OF TOTAL (FIXED + VARIABLE)		63		37	
PRINC & INTEREST - WATER	0		0 00		0 00
MAINTENANCE RESERVE*	0		0 00		0 00
LESS OTHER REVENUE	\$0		0 00		0 00
TOTAL	\$476,855		\$304,583		\$172,272

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

13.25 /TH GAL.

USE ->

PROPOSED RATE
\$3.55 /TH.GAL.|
|
||
|
|

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

100 32 /MO.

YIELDS ->

\$141.87 /MO.

100 32 /MO. incl min. gallons

141.87 /MO.

inc. min. gall

Avg Test-Yr Customer Equivalents =

253

Gallons Included In Minimum Bill =

0

Test Year Gallons Billed (x 1,000) =

13,000

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Gals	Rev /Month	Rev /Year
5/8", 3/4"	253	\$141 87	\$141 87	\$35,892	\$430,705
3/4"	0	\$212 80	\$ 212 80	\$0	\$0
1"	0	\$ 354 66	\$ 354 66	\$0	\$0
1-1/2"	0	\$ 709 33	\$ 709 33	\$0	\$0
2"	0	\$ 1,134 93	\$ 1,134 93	\$0	\$0
2-1/2"	0	\$ 1,134 93	\$ 1,134 93	\$0	\$0
3"	0	\$ 1,418 66	\$ 1,418 66	\$0	\$0
4"	0	\$ 3,546 65	\$ 3,546 65	\$0	\$0
6"	0	\$ 7,093 30	\$ 7,093 30	\$0	\$0

TOTAL MINIMUM CHARGES=>

GALLONAGE CHARGES=>

13,000 @

\$3 55 /1,000 GAL

\$430,705

46,150

TOTAL REVENUE GENERATED=>

\$476,855

Printed on

time

NOTES

UTILITY:

Date Referenced: 1-Jan-97

**DEPRECIATION
ANALYSIS**

Description	Acquired Date	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant
Land	1-Jun-79	0	n/a	n/a	n/a	n/a	0.00
Structures:							
Masonry	1-Jun-79	0	30	17.6	0.00	0.00	
Wood	1-Jan-01	0	15	-4.0	0.00	0.00	
Well	1-Jun-79	0	30	17.6	0.00	0.00	
Pumps:							
Booster, >=7HP	1-Jan-01	0	10	-4.0	0.00	0.00	
Booster, <7HP	1-Jun-79	0	5	17.6	--	0.00	
Motor	1-May-94	0	3	2.7	0.00	0.00	
Well, <5ft	1-Jan-01	0	5	-4.0	0.00	0.00	
Well, >5ft	1-Jun-96	0	10	0.6	0.00	0.00	
Hypochlorinator	1-Aug-94	0	5	2.4	0.00	0.00	
Gas Chlorinator	1-Jan-01	0	10	-4.0	0.00	0.00	
Tanks:							
Pressure	1-Jun-79	0	50	17.6	0.00	0.00	
Ground : 1-Jun-79	0	50	17.6	0.00	0.00		
Distrib. System	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-93	0	50	3.6	0.00	0.00	
Services	1-Jun-79	0	20	17.6	0.00	0.00	
Services	1-Jun-93	0	20	3.6	0.00	0.00	
Meters	1-Jun-79	0	20	17.6	0.00	0.00	
Meters	1-Jun-93	0	20	3.6	0.00	0.00	
Compressor	1-Jan-01	0	10	-4.0	0.00	0.00	
Electrical Controls	1-May-94	0	30	2.7	0.00	0.00	
Furniture/Fixtures	1-Jan-81	0	10	16.0	--	0.00	
Heavy Equipment	15-Feb-89	0	10	7.9	0.00	0.00	
Light Vehicles	15-Sep-87	0	5	9.3	--	0.00	
Shop Tools	1-Jan-81	0	15	16.0	--	0.00	
Computer/Software	1-Feb-95	0	5	1.9	0.00	0.00	
Fencing	1-Jun-79	0	30	17.6	0.00	0.00	
Total:		\$0			\$0	\$0	\$0

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1999 WATER REVENUE CONT.

Avg Test-Yr Customer Equivalents =	2504
Gallons Included In Minimum Bill =	2,000
Test Year Gallons Pumped (x 1,000) =	NE
Test Year Gallons Billed (x 1,000) =	150,239

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including G& Rev./Month	Rev /Year
5/8", 3/4"	2432	\$11.68	\$20.18 \$49,073	\$588,871
1"	0	\$ 19.50	\$ 28.00 \$0	\$0
1-1/2"	0	\$ 38.89	\$ 47.39 \$0	\$0
2"	1	\$ 62.24	\$ 70.74 \$71	\$849
2-1/2"	0	\$ 93.42	\$ 101.92 \$0	\$0
3"	0	\$ 116.78	\$ 125.28 \$0	\$0
4"	0	\$ 194.67	\$ 203.17 \$0	\$0
6"	2	\$ 389.22	\$ 397.72 \$795	\$9,545

	TOTAL MINIMUM CHARGES=>	\$599,266
GALLONAGE CHARGES=>	91,799 @ \$4.25 /1,000 GAL	390,147

\$989,413

NOTES. NO DEPRECIATION, MAINTENANCE RESERVE INSTEAD

BASED ON BEGINNING CONNECTIONS =2376 AND ENDING CONNECTIONS = 2495, WHICH IS 5% GROWTH RATE

NET REVENUE GREATER THAN OR = 1 1 DEBT SERVICE?:

NET REVENUE =	\$587,510.12
1 1 DEBT SERVICE =	\$585,511.30

WATER REVENUE REQUIREMENT & RATE DESIGN

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM	Item Cost	%	Fixed	%	Variable
SALARIES	0	78	0	22	0
CONTRACT LABOR	117,865	75	88,399	25	29,466
CHEMICALS AND TREATMENT	12,035	60	7,221	40	4,814
UTILITIES	20,922	70	14,645	30	6,277
REPAIRS AND MAINTENANCE	71,060	50	35,530	50	35,530
OFFICE EXPENSES BILLING	15,679	45	7,056	55	8,623
ACCOUNTING & LEGAL	171,337	50	85,669	50	85,669
HEALTH INSURANCE	0	50	0	50	0
OFFICE SUPPLIES	4,707	45	2,118	55	2,589
TANK REPAIRS	0	50	0	50	0
BAD DEBT	0	50	0	50	0
PAYROLL TAXES	0	50	0	50	0
TELEPHONE	6,549	40	2,620	60	3,929
TRUCK & EQUIP. EXPENSE	0	50	0	50	0
TRAVEL & ENTERTAINMENT	1,130	50	565	50	565
EQUIPMENT RENTAL	250	50	125	50	125
INSURANCE - WC & LIABILITY	14,160	70	9,912	30	4,248
LICENSE & DUES	178	50	89	50	89
POSTAGE & FREIGHT	2,710	50	1,355	50	1,355
ADVERTISING	0	30	0	70	0
SAMPLING	8,459	50	4,230	50	4,230
EDUCATION	0	50	0	50	0
DEPRECIATION	56,273	60	33,764	40	22,509
MATERIALS & SUPPLIES	6,730	50	3,365	50	3,365
SECURITY	0	50	0	50	0
MISCELLANEOUS	1,250	50	625	50	625
LONG TERM DEBT	49,882	100	49,882	0	0
PURCHASED WATER	8,490	45	3,821	55	4,670
SLUG REMOVAL	2,363	50	1,182	50	1,182
BOOKKEEPING	4,163	50	2,082	50	2,082
	0	50	0	50	0
	0	50	0	50	0
SUB-TOTAL (LESS FIT & RETURN)	576,192		354,252	100	221,940
% OF TOTAL (FIXED + VARIABLE)		63		37	
PRINC. & INTEREST - WATER	0		0 00		0 00
MAINTENANCE RESERVE*	0		0 00		0 00
LESS OTHER REVENUE	\$0		0 00		0 00
TOTAL	\$576,192		\$354,252		\$221,940

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

17.07 /TH GAL

USE ->

PROPOSED RATE
\$3.55 /TH.GAL.

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

116 68 /MO

YIELDS ->

\$174.59 /MO.

116 68 /MO incl min gallons

174.59 /MO.

Avg Test-Yr Customer Equivalents =

253

Gallons Included In Minimum Bill =

0

Test Year Gallons Billed (x 1,000) =

13,000

inc. min. gall

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Gals	Rev /Month	Rev /Year
5/8", 3/4"	253	\$174 59	\$174 59	\$44,170	\$530,042
3/4"	0	\$261 88	\$ 261 88	\$0	\$0
1"	0	\$ 436 46	\$ 436 46	\$0	\$0
1-1/2"	0	\$ 872 93	\$ 872 93	\$0	\$0
2"	0	\$ 1,396 69	\$ 1,396 69	\$0	\$0
2-1/2"	0	\$ 1,396 69	\$ 1,396 69	\$0	\$0
3"	0	\$ 1,745 86	\$ 1,745 86	\$0	\$0
4"	0	\$ 4,364 64	\$ 4,364 64	\$0	\$0
6"	0	\$ 8,729 28	\$ 8,729 28	\$0	\$0

GALLONAGE CHARGES=>

TOTAL MINIMUM CHARGES=>
13,000 @

\$3 55 /1,000 GAL

\$530,042
46,150

TOTAL REVENUE GENERATED=>

\$576,192

Printed on

time

NOTES

UTILITY:

Date Referenced: 1-Jan-97

**DEPRECIATION
ANALYSIS**

Description	Acquired Date	Ver /Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant
Land	1-Jun-79	0	n/a	n/a	n/a	n/a	0.00
Structures:							
Masonry	1-Jun-79	0	30	17.6	0.00	0.00	
Wood	1-Jan-01	0	15	-4.0	0.00	0.00	
Well	1-Jun-79	0	30	17.6	0.00	0.00	
Pumps:							
Booster, >=7HP	1-Jan-01	0	10	-4.0	0.00	0.00	
Booster, <7HP	1-Jun-79	0	5	17.6	--	0.00	
Motor	1-May-94	0	3	2.7	0.00	0.00	
Well, <5t	1-Jan-01	0	5	-4.0	0.00	0.00	
Well, >5t	1-Jun-96	0	10	0.6	0.00	0.00	
Hypochlorinator	1-Aug-94	0	5	2.4	0.00	0.00	
Gas Chlorinator	1-Jan-01	0	10	-4.0	0.00	0.00	
Tanks:							
Pressure	1-Jun-79	0	50	17.6	0.00	0.00	
Ground :	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-93	0	50	3.6	0.00	0.00	
Services	1-Jun-79	0	20	17.6	0.00	0.00	
Services	1-Jun-93	0	20	3.6	0.00	0.00	
Meters	1-Jun-79	0	20	17.6	0.00	0.00	
Meters	1-Jun-93	0	20	3.6	0.00	0.00	
Compressor	1-Jan-01	0	10	-4.0	0.00	0.00	
Electrical Controls	1-May-94	0	30	2.7	0.00	0.00	
Furniture/Fixtures	1-Jan-81	0	10	16.0	--	0.00	
Heavy Equipment	15-Feb-89	0	10	7.9	0.00	0.00	
Light Vehicles	15-Sep-87	0	5	9.3	--	0.00	
Shop Tools	1-Jan-81	0	15	16.0	--	0.00	
Computer/Software	1-Feb-95	0	5	1.9	0.00	0.00	
Fencing	1-Jun-79	0	30	17.6	0.00	0.00	
Total:		\$0			\$0	\$0	\$0

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1999 WATER REVENUE CONT.

Avg Test-Yr Customer Equivalents =	2504
Gallons Included In Minimum Bill =	2,000
Test Year Gallons Pumped (x 1,000) =	NE
Test Year Gallons Billed (x 1,000) =	150,239

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Ga Rev /Month	Rev /Year
5/8", 3/4"	2432	\$11 68	\$20 18 \$49,073	\$588,871
1"	0	\$ 19 50	\$ 28 00 \$0	\$0
1-1/2"	0	\$ 38 89	\$ 47 39 \$0	\$0
2"	1	\$ 62 24	\$ 70 74 \$71	\$849
2-1/2"	0	\$ 93 42	\$ 101 92 \$0	\$0
3"	0	\$ 116 78	\$ 125 28 \$0	\$0
4"	0	\$ 194 67	\$ 203 17 \$0	\$0
6"	2	\$ 389 22	\$ 397 72 \$795	\$9,545
TOTAL MINIMUM CHARGES=>				\$599,266
GALLONAGE CHARGES=> 91,799 @ \$4 25 /1,000 GAL				390,147
				\$989,413

NOTES. NO DEPRECIATION, MAINTENANCE RESERVE INSTEAD

BASED ON BEGINNING CONNECTIONS =2376 AND ENDING CONNECTIONS = 2495, WHICH IS 5% GROWTH RATE

NET REVENUE GREATER THAN OR = 1 1 DEBT SERVICE?

NET REVENUE = \$587,510 12

1 1 DEBT SERVICE = \$585,511 30

WATER REVENUE REQUIREMENT & RATE DESIGN

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM	Item Cost	%	Fixed	%	Variable
SALARIES	0	78	0	22	0
CONTRACT LABOR	59,245	70	41,471	30	17,773
CHEMICALS AND TREATMENT	6,143	60	3,686	40	2,457
UTILITIES	9,503	70	6,652	30	2,851
REPAIRS AND MAINTENANCE	37,698	50	18,849	50	18,849
OFFICE EXPENSES	7,152	20	1,430	80	5,721
ACCOUNTING & LEGAL	7,751	50	3,875	50	3,875
HEALTH INSURANCE	0	50	0	50	0
OFFICE SUPPLIES	440	45	198	55	242
TANK REPAIRS	0	50	0	50	0
BAD DEBT	0	50	0	50	0
PAYROLL TAXES	0	50	0	50	0
TELEPHONE	1,970	40	788	60	1,182
TRUCK & EQUIP. EXPENSE	0	50	0	50	0
TRAVEL & ENTERTAINMENT	350	50	175	50	175
EQUIPMENT RENTAL	0	50	0	50	0
INSURANCE - WC & LIABILITY	5,869	70	4,108	30	1,761
LICENSE & DUES	1,788	50	894	50	894
POSTAGE & FREIGHT	822	50	411	50	411
ADVERTISING	0	30	0	70	0
SAMPLING	4,693	50	2,347	50	2,347
EDUCATION	0	50	0	50	0
DEPRECIATION	57,367	60	34,420	40	22,947
MATERIALS & SUPPLIES	7,787	50	3,894	50	3,894
SECURITY	0	50	0	50	0
MISCELLANEOUS	1,155	50	578	50	578
LONG TERM DEBT	20,958	100	20,958	0	0
PURCHASED WATER	4,446	45	2,001	55	2,446
	0	50	0	50	0
	0	50	0	50	0
	0	50	0	50	0
	0	50	0	50	0
SUB-TOTAL (LESS FIT & RETURN)	235,136		146,734	100	88,401
% OF TOTAL (FIXED + VARIABLE)		63		37	
PRINC & INTEREST - WATER	0		0 00		0 00
MAINTENANCE RESERVE*	0		0 00		0 00
LESS OTHER REVENUE	\$0		0 00		0 00
TOTAL	\$235,136		\$146,734		\$88,401

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

10 16 /TH.GAL

USE ->

PROPOSED RATE
\$3.25 /TH.GAL.|
|
||
|
|

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

50 95 /MO

YIELDS ->

\$71.83 /MO.

71 27 /MO. incl min gallons

78.33 /MO.

inc. min. gall

Avg Test-Yr Customer Equivalents =

240

Gallons Included In Minimum Bill =

2,000

Test Year Gallons Billed (x 1,000) =

8,700

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including Gals	Rev /Month	Rev /Year
5/8", 3/4"	240	\$71 83	\$78.33	\$18,798	\$225,581
3/4"	0	\$117 49	\$ 127 24	\$0	\$0
1"	0	\$ 179 57	\$ 195 82	\$0	\$0
1-1/2"	0	\$ 359 13	\$ 391 63	\$0	\$0
2"	0	\$ 574 61	\$ 626 61	\$0	\$0
2-1/2"	0	\$ 574 61	\$ 626 61	\$0	\$0
3"	0	\$ 718 27	\$ 776 77	\$0	\$0
4"	0	\$ 1,795 67	\$ 1,958 17	\$0	\$0
6"	0	\$ 3,591 34	\$ 3,916 34	\$0	\$0

TOTAL MINIMUM CHARGES=>

GALLONAGE CHARGES=>

2,940 @

\$3 25 /1,000 GAL

\$225,581

9,555

TOTAL REVENUE GENERATED=>

\$235,136

Printed on

time

NOTES

UTILITY.

Date Referenced: 1-Jan-97

DEPRECIATION
ANALYSIS

Description	Acquired Date	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant
Land	1-Jun-79	0	n/a	n/a	n/a	n/a	0 00
Structures:							
Masonry	1-Jun-79	0	30	17.6	0.00	0.00	
Wood	1-Jan-01	0	15	-4.0	0.00	0.00	
Well	1-Jun-79	0	30	17.6	0.00	0.00	
Pumps:							
Booster, >=7HP	1-Jan-01	0	10	-4.0	0.00	0.00	
Booster, <7HP	1-Jun-79	0	5	17.6	--	0.00	
Motor	1-May-94	0	3	2.7	0.00	0.00	
Well, <5t	1-Jan-01	0	5	-4.0	0.00	0.00	
Well, >5t	1-Jun-96	0	10	0.6	0.00	0.00	
Hypochlorinator	1-Aug-94	0	5	2.4	0.00	0.00	
Gas Chlorinator	1-Jan-01	0	10	-4.0	0.00	0.00	
Tanks:							
Pressure	1-Jun-79	0	50	17.6	0 00	0.00	
Ground :	1-Jun-79	0	50	17.6	0.00	0.00	
Distrib. System	1-Jun-79	0	50	17.6	0 00	0.00	
Distrib. System	1-Jun-93	0	50	3.6	0 00	0.00	
Services	1-Jun-79	0	20	17.6	0.00	0.00	
Services	1-Jun-93	0	20	3.6	0.00	0.00	
Meters	1-Jun-79	0	20	17.6	0 00	0.00	
Meters	1-Jun-93	0	20	3.6	0.00	0.00	
Compressor	1-Jan-01	0	10	-4.0	0.00	0.00	
Electrical Controls	1-May-94	0	30	2.7	0.00	0.00	
Furniture/Fixtures	1-Jan-81	0	10	16.0	--	0.00	
Heavy Equipment	15-Feb-89	0	10	7.9	0.00	0.00	
Light Vehicles	15-Sep-87	0	5	9.3	--	0.00	
Shop Tools	1-Jan-81	0	15	16.0	--	0 00	
Computer/Software	1-Feb-95	0	5	1.9	0.00	0 00	
Fencing	1-Jun-79	0	30	17.6	0.00	0 00	
Total:		\$0			\$0	\$0	\$0

- - - - - - - - - -

1999 WATER REVENUE CONT.

Avg. Test-Yr Customer Equivalents =	2504
Gallons Included In Minimum Bill =	2,000
Test Year Gallons Pumped (x 1,000) =	NE
Test Year Gallons Billed (x 1,000) =	150,239

REVENUES GENERATED

Connection Size	# of Connections	Min Bill	Minimum Bill Including G& Rev /Month	Rev /Year
5/8", 3/4"	2432	\$11 68	\$20 18 \$49,073	\$588,871
1"	0	\$ 19 50	\$ 28 00 \$0	\$0
1-1/2"	0	\$ 38 89	\$ 47 39 \$0	\$0
2"	1	\$ 62 24	\$ 70 74 \$71	\$849
2-1/2"	0	\$ 93 42	\$ 101 92 \$0	\$0
3"	0	\$ 116 78	\$ 125 28 \$0	\$0
4"	0	\$ 194 67	\$ 203 17 \$0	\$0
6"	2	\$ 389 22	\$ 397 72 \$795	\$9,545
		TOTAL MINIMUM CHARGES=>		\$599,266
GALLONAGE CHARGES=>		91,799 @	\$4 25 /1,000 GAL	390,147

NOTES NO DEPRECIATION, MAINTENANCE RESERVE INSTEAD
BASED ON BEGINNING CONNECTIONS =2376 AND ENDING CONNECTIONS = 2495, WHICH IS 5% GROWTH RATE
NET REVENUE GREATER THAN OR = 1 1 DEBT SERVICE?
NET REVENUE = \$587,510 12
1 1 DEBT SERVICE = \$585,511 30

Windermere Oaks Water Supply Corporation**Proposed Rates****Water Service:**

Service Availability Charge: \$50.95

Gallonge Charges:

0 through 4,000 gallons \$ 6.50 per 1000 gallons

4001 through 8,000 gallons. \$ 9.75 per 1000 gallons

8001 through 20,000 gallons. \$13.00 per 1000 gallons

20,000 or more gallons. \$15.00 per 1000 gallons

Wastewater (sewer) service:

Service Availability Charge: \$40.12

Gallonge Charges:

0 through 10,000 gallons. \$3.94 per 1000 gallons

10,001 or more gallons No additional charge

Windermere Oaks Water Supply Corporation**Example Number 1**

Usage 1,500 gallons

Water:

Service Availability Charge:	\$50.95
1.5 Thousand Gallons x \$6.50/1000 gallons.	<u>\$ 9.75</u>
Total	\$60.70

Wastewater:

Service Availability Charge:	\$40.12
1.5 Thousand Gallons x \$3.94/1000 gallons	<u>\$ 5.91</u>
Total	\$46.03

Water. . . . \$60.70

Wastewater \$46.03**TOTAL BILL \$106.73**

Windermere Oaks Water Supply Corporation

Example Number 2

Usage 2,500 gallons

Water:

Service Availability Charge:	\$50.95
2.5 Thousand Gallons x \$6.50/1000 gallons.	<u>\$16.25</u>
Total	\$67.20

Wastewater:

Service Availability Charge:	\$40.12
2.5 Thousand Gallons x \$3.94/1000 gallons.	<u>\$ 9.85</u>
Total	\$49.97

Water.	\$67.20
Wastewater. <u>\$49.97</u>	
TOTAL BILL	\$117.17

Windermere Oaks Water Supply Corporation

Example Number 3

Usage 4,000 Gallons

Water:

Service Availability Charge:	\$50.95
4.0 Thousand Gallons x \$6.50/1000 gallons.	<u>\$26.00</u>
Total	\$76.95

Wastewater:

Service Availability Charge:	\$40.12
4.0 Thousand Gallons x \$3.94/1000 gallons.	<u>\$15.76</u>
Total	\$55.88

Water. \$40.12

Wastewater. . \$55.88

TOTAL BILL \$132.83

WASTEWATER RATE CALCULATIONS

UTILITY

REVENUE REQUIREMENT

BUDGET/COST OF SERVICE ITEM

	Item Cost	% Fixed	\$ Value Fixed	% Variable	\$ Value Variable	2015	2016	Average	
SALARIES	\$29,622 00	50	\$14,811 00	50	\$14,811 00	11,480	10,480	10,980	Water Sold (1,000 gal)
SALARIES OT			\$0 00	100	\$0 00				
UNIFORMS			\$0 00	100	\$0 00	7,000	7,000	7,000	Wastewater Treated (1,000 gal)
HOSPITAL/DENTAL INSURANCE	\$5,868 00	60	\$3,520 80	40	\$2,347 20				
FICA			\$0 00	100	\$0 00	60 98%	66 79%	63 88%	Use average and per cent for gallonage of WW billed
RETIREMENT			\$0 00	100	\$0 00				
WORKER COMPENSATION			\$0 00	100	\$0 00				
UNEMPLOYMENT INSURANCE			\$0 00	100	\$0 00				
FUEL & LUBRICANTS			\$0 00	100	\$0 00				
CHEMICALS	\$661 00	70	\$462 70	30	\$198 30				
OPERATIONAL SUPPLIES	\$542 00	70	\$379 40	30	\$162 60				
MAINTENANCE SEWER PLANT			\$0 00	100	\$0 00				
MAINTENANCE SEWER LINES	\$17,314 00	80	\$13,851 20	20	\$3,462 80				
MAINTENANCE IRRIGATION	\$822 00	70	\$575 40	30	\$246 60				
MAINTENANCE VEHICLES	\$4,233 00	70	\$2,963 10	30	\$1,269 90				
MAINTENANCE EQUIPMENT	\$175 00	80	\$140 00	20	\$35 00				
MEETING/MILEAGE			\$0 00	100	\$0 00				
SCHOOLS/SIMINARS	\$822 00	70	\$575 40	30	\$246 60				
INSURANCE & BONDS			\$0 00	100	\$0 00				
PROFESSIONAL SERVICES	\$11,486 00	70	\$8,040 20	30	\$3,445 80				
TELEPHONE/PAGER	\$1,970 00	60	\$1,182 00	40	\$788 00				
UTILITIES	\$4,531 00	70	\$3,171 70	30	\$1,359 30				
STATE INSPECTION FEE			\$0 00	100	\$0 00				
LABORATORY FEES	\$3,911 00	80	\$3,128 80	20	\$782 20				
LCRA COMPOSTING EXP	\$568 00	50	\$284 00	50	\$284 00				
MISCELLANEOUS	\$3,299 00	60	\$1,979 40	40	\$1,319 60				
TRANSFER TO DEBT SERVICE			\$0 00	100	\$0 00				
USDA RD RUS LOAN PAYMENT	\$49,892 00	100	\$49,892 00	0	\$0 00				
CIP			\$0 00	100	\$0 00				
			\$0 00	100	\$0 00				
			\$0 00	100	\$0 00				
			\$0 00	100	\$0 00				
			\$0 00	100	\$0 00				
SUB-TOTAL			\$104,957 10	100	\$30,758 90				
% OF TOTAL (FIXED + VARIABLE)		68		32					
MAINTENANCE RESERVE*			\$0 00		\$0 00				
LESS OTHER REVENUE	\$0 00		\$0 00		\$0 00				
TOTAL	\$135,716 00		\$104,957 10		\$30,758 90				

RATE CALCULATION

GALLONAGE CHARGE

Variable Cost/Test Year Gallons/1,000 =====>

\$3 94 /TH.GAL

PROPOSED RATE
USE -> \$2.50 /TH.GAL.

|

W/

MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====>

\$40 12 /MO

YIELDS -> \$44.43 /MO.

|

|

Avg Test-Yr Customer Equivalents = 218
 Gallons Included In Minimum Bill = 2,000
 Test Year Gallons Billed (x 1,000) = 7,800

REVENUES GENERATED

Connection Size	# of Connections	Min. Bill	Rev /Month	Rev /Year
	218	\$44 43	\$0 00	\$0 00

	TOTAL MINIMUM CHARGES=>	\$0 00
GALLONAGE CHARGES=>	7,800 @ \$2 50 /1,000 GAL	\$19,500 00
TOTAL REVENUE GENERATED=>		\$19,500 00

NOTES

Amortization Table

[illegible]

Amortization Table

Amortization Table

Annual Payment
#NUM!

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-2 Produce all TRWA Wastewater Rate Studies/Rate Analysis/Rate Assistance documents for the years 2017, 2018 and 2019 completed by TRWA including but not limited to a copy of the final report, any notes taken during meetings and any email correspondence.

RESPONSE:

Ratepayers 1-2 is subject to a pending objection. Notwithstanding the pending objection, WOWSC responds as follows:

The 2019 Rate Study/Rate Analysis completed by TRWA employee James Smith included one analysis for both water and wastewater. See response to Ratepayers 1-1 for responsive documents.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-3 Admit or Deny the current base water rate and base sewer rates charged by the Corporation would substantially decrease if the 2019 legal fees totaling \$169,000 or more were not included in the Rate Study/Rate Analysis performed by TRWA.

RESPONSE:

Ratepayers 1-3 is subject to a pending objection. Notwithstanding the pending objection, WOWSC responds as follows:

The TRWA rate analysis shows \$171,337 for accounting and legal costs for 2019, \$85,669 of which is fixed and \$85,669 is variable. In calculating the new rates, the rate analysis used the fixed costs. If WOWSC had not included the \$85,669 fixed costs, the base water and sewer rate would be \$28.21 less.

See Attachment Ratepayers 1-1, specifically Bates pages 20-31.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-4 Admit or Deny the 2017 Corporation Board voted unanimously to recommend that all future Boards complete an independent audit prior to any future rate increases.

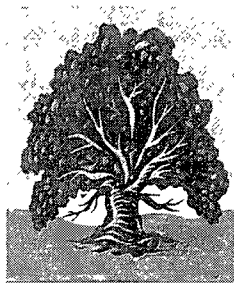
RESPONSE:

Deny. In March 2018, the Corporation Board voted unanimously to consider, not recommend, an audit in conjunction with a rerate review. The relevant language is as follows:

consider an audit in conjunction with a review of the rates for water and sewer service to the corporation's customers at least every two years from the date of the last change in the corporation's service rates, or more frequently if the Board of Directors or a future Board of Directors, determines it advisable or necessary...

See Attachment Ratepayers 1-4.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson



Windermere Oaks Water Supply Corporation

424 Coventry Rd
Spicewood, Texas 78669

2017-2018 Board of Directors:

Dorothy Taylor, President
Jerry Ingham, Vice President
Jeff Hagar, Secretary/Treasurer
William Stein, Director
Bill Billingsley, Director

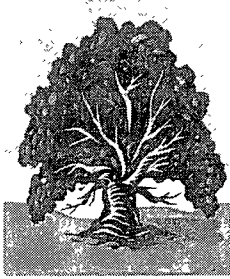
Open Board of Directors meeting held on: March 20, 2018.

Board Members Present: Dorothy Taylor, Jeff Hagar, Jerry Ingham, Bill Billingsley, Bill Stein

Minutes from the Meeting

Items from the Agenda:

- 1) The meeting was called to order at 6:30 PM by Dorothy Taylor.
- 2) A quorum was established with all Board Members present.
- 3) Citizens and or members with comments: Marvin Lewis asked if there will be any financial information passed out or if there will be any financial information of any kind that he will be able to see or hear. Dorothy thanked Marvin for his comment.
- 4) Consider and take action to approve the prior minutes (March 7th & March 12th) A motion was made by Jerry Ingham to approve both sets of minutes. Seconded by Bill Billingsley. All voted in favor to approve.
- 5) Consider and take action to increase the Membership Fee and Customer Inspection Fee in the Water and Wastewater rates. Dorothy pointed out that we are allowed to adjust the Membership Fee. George pointed out that our costs are less than what we currently charge for the Customer Service Fee. Jeff Hagar made a motion to increase the Membership Fee by 15% for new members only and that we leave the Customer Service Fee at the current rate. Bill Stein seconded and all voted in favor to approve.
- 6) Consider and take action to select an effective date for the revised rates that were approved by the Board in our March 12, 2018 WOWSC Board meeting and any fee increases approved in the same meeting. Dorothy passed out an effective date resolution for the Board to consider. Next meter reading is 3/22, so the following month was discussed. Jeff Hagar made a motion to start the new rates on 3/23 to coincide with the meter reading date. Jerry Ingham seconded and all voted in favor to approve.
- 7) Review and consider and take action to approve a letter to members outlining the Board approved revised rates. Dorothy passed the letter out to the Board for review and discussion. Bill Stein thought including the old rates on the letter was important to members. Bill Stein made a motion to approve the letter and include the old rates for comparison. Jerry Ingham seconded and all voted in favor to approve.
- 8) Consider and take action to pass a resolution that the Board and future Boards will review and make any adjustments deemed necessary and/or appropriate to the rates as part of the budget review process at least every two years. Dorothy explained this resolution is to encourage future Boards to re-consider rates every couple of years. Dorothy read the resolution to the Board. Bill Stein recommended adding a corresponding independent audit to accompany the rate review study. Jeff Hagar agreed. Bill Stein made a motion to accept the Resolution with the audit amendment. Jerry Ingham seconded and all voted in favor of approval.
- 9) Consider and review and take action to approve the February 2018 Financial Report. Karri reviewed the summary report for February 2018. Jerry Ingham made a motion to approve the February 2018 Financial Report. Bill Stein seconded and all voted in favor to approve.
- 10) Consider and take action to approve the Corporation's 2018 Budget. The Budget's been adjusted to include the added revenue generated from the new rates and an assumption on the approximate



Windermere Oaks Water Supply Corporation

424 Coventry Rd
Spicewood, Texas 78669

2017-2018 Board of Directors:

Dorothy Taylor, President
Jerry Ingham, Vice President
Jeff Hagar, Secretary/Treasurer
William Stein, Director
Bill Billingsley, Director

usage. Bill Stein questioned the office supply budget. Jeff Hagar stated he thought we would have higher expenses this year with everything going on and we can also simply adjust the budget to cost at the end of the year. Bill Stein stated he was fine leaving the office supply budget as it was presented. Jerry Ingham made a motion to approve the Corporation's 2018 Budget. Jeff Hagar seconded and all voted in favor to approve.

- 11) At 6:52 PM the Governing Board of Directors met in Executive Session to discuss their duties, roles and responsibilities as directors of the Corporation, pending or contemplated litigation, settlement offers, and or the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of specific personnel, as permitted by Chapter 551, Government Code, the Texas Open Meeting Act. No action, decision or vote with regard to any matters discussed in close session was made in accordance with Chapter 551, Government Code. At 7:37 PM the Board ended the Executive Session and resumed the Open Board meeting.
- 12) Consider and take action deemed necessary and appropriate regarding the pending lawsuit filed by TOMA Integrity, Inc. There was nothing new to consider or take action on, so the Board passed on this item.
- 13) Review and consider and take action to approve a newsletter to be sent to WOWSC Members and Customers. The Board took a moment to read and review the newsletter. Jeff Hagar asked if we could include the dates the new rates go into effect. Dorothy said we could add the date information. Bill Stein made a motion to combine the postage by sending the newsletter and the summary rate change letter, together. Bill Billingsley seconded the motion and all voted in favor to approve.
- 14) Discuss any new matter or business that is presented to the Board, and take action necessary thereon. There were no new matters or business presented to the Board for discussion or action.
- 15) Bill Stein made a motion to adjourn. Bill Billingsley seconded and all voted in favor to approve. The meeting adjourned at 7:42 PM.

Submitted by: Jeff Hagar

APPROVED BY WOWSC Board on April 10, 2018

RESOLUTION

WHEREAS, WINDERMERE OAKS WATER SUPPLY CORPORATION, ("WINDERMERE OAKS") is a water supply corporation organized and operating pursuant to Chapter 67 of the Texas Water Code, and the provisions of Chapter 22 of the Texas Business Organizations Code, located and operating in Burnet County, Texas; and

WHEREAS, the Board of Directors of WINDERMERE OAKS adopted a new rate schedule for the rates it charges its customers for water and sewer services at a regularly posted Board meeting held on March 12, 2018; and

WHEREAS, the Board of Directors of WINDERMERE OAKS deems it advisable that this Board of Directors and future Board of Directors of the corporation should review the corporation's rates for water and sewer service rates that are charged to the corporation's customers on a regular basis to protect the financial needs of the corporation; and

WHEREAS, currently there is no policy in place for the regular review of the corporation's rates for service to its customers;

NOW THEREFORE, the Board of Directors of WINDERMERE OAKS hereby Resolves that this Board of Directors, and future Board of Directors, will consider an audit in conjunction with a review of the rates for water and sewer service to the corporation's customers at least every two years from the date of the last change in the corporation's service rates, or more frequently if this Board of Directors or a future Board of Directors, determines it advisable or necessary, and the Board of Directors is encouraged to take action to make changes to the corporation's service rates to customers as this Board of Directors or a future Board of Directors, may deem advisable or necessary to protect the financial integrity of the corporation.

Dated this 20th day of March, 2018.



DOROTHY TAYLOR, Board President
WINDERMERE OAKS WATER SUPPLY CORPORATION

Attested to:



JEFF HAGAR, Board Secretary
WINDERMERE OAKS WATER SUPPLY CORPORATION

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-5 Provide Corporation audit documents, including independent audits completed between the years 2016 through February 2020. If no audits have been completed please state so.

RESPONSE:

No audits have been completed between the years 2016 and 2020.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-6 In a letter dated January 28, 2020, sent to the customers the Corporation proclaimed “if the lawsuits continue the Corporation will have to consider selling the system to an Investor Owned Utility or declare bankruptcy”, please state the basis for that statement, including factual evidence and which specific lawsuits are referred to by this statement.

RESPONSE:

The basis for the referenced statement was in response to mounting legal bills from ongoing litigation. WOWSC was in a position where it needed to consider options to find ways to meet its ongoing operational costs for water services and pay for legal services related to the lawsuits. The letter is referring to two lawsuits:

TOMA Integrity, Inc. v. Windermere Oaks Water Supply Corporation, 2019 WL 2553300, Tex.App.—Texarkana, June 21, 2019, rehearing denied (July 23, 2019), review denied (Dec 13, 2019), rehearing of petition for review denied (Feb. 14, 2020); and

Rene French, et al. v. Friendship Homes & Hangars, LLC, et al., No. 48292, Third Amended Original Petition (33rd Dist. Ct., Burnet County, Tex., Aug. 24, 2020)

See Attachment Ratepayers 1-6. The August 2020 Monthly Report shows that, without the rate increase, WOWSC would have lost \$94,877 in the first eight months of 2020. See page 5 of the August 2020 Monthly Report.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

Windermere Oaks WSC
Summary of Income/Expense
August 31, 2020

Income		\$	63,506.22	
Expenses			(66,975.09)	
Net Income/(Loss)		\$	(3,468.87)	
Bank Account Balances				
Checking		\$	55,307.00	
MM+			(14,590.12)	
Capital Expenditure Reserve			41,982.58	
Total:		\$	82,699.46	
WWTP Loan Balance		\$	198,146.74	
Debt to service coverage ratio:	YTD		<u>2020</u>	<u>2019</u>
Net operating income			30,294.42	84,273.86
Debt service			26,399.50	24,946.26
DSCR			1.15	3.38
Debt to capital ratio:	YTD			
Debt			198,146.74	237,431.63
Total capital			1,131,603.10	1,501,196.88
Debt to capital			0.18	0.16
Days cash on hand:				
Cash on hand	MTH		82,699.46	237,183.70
Budgeted annual expense less depreciation			432,640	394,215
Days cash on hand			69.77 *	219.61

* Assumption here is that no additional income will be received through the end of the year.

Capital Expenditures Reserves
August 31, 2020

Project	Budget	Paid to Date	Balance	Comments
Tennis Village Lift Station	53,000.00	9,888.34		
Tennis Village Lift Station Final	7,666.52			BOD approved 8/30/17
1st Draw Water Mmgt. Pumps and tanks		27,416.52		
2nd Draw Water Mmgt.		12,500.00		
3rd Draw Water Mmgt		10,000.00		
Total Expenses	60,666.52	59,804.86	861.66	

Beginning C/E Reserve Income Balance			41,982.58
Monthly Transfers from Checking (01/31/19)			
Expenses (2017/2018)			
Barge Damage Expenses/Tranfers			-
Grand Total Reserve Income Balance			41,982.58

5:46 PM
09/10/20
Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of August 31, 2020

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	55,307.00
10205 · Capital Expenditures Reserve	41,982.58
10400 · MM/Contingency Funds-128546	-14,590.12
Total Checking/Savings	82,699.46
Other Current Assets	
14700 · Other Current Assets	8,671.46
Total Other Current Assets	8,671.46
Total Current Assets	91,370.92
Fixed Assets	
15000 · Furniture & Fixtures	2,572.62
15100 · Equipment	109,418.15
15200 · Fence	19,017.66
15300 · Water Treatment Facility	194,315.62
15310 · 2004 Water Plant Expansion	6,500.00
15315 · Water Plant Computer Upgrade	7,987.50
15340 · 3-Phase Electrical Upgrade	8,699.00
15350 · 2004 Water Storage Tank	70,649.95
15400 · Improvements	34,888.96
15401 · Tennis Village Lift Station (Replace Lift Station)	59,341.90
15402 · Water Plant Generator (New Generator)	88,715.03
15403 · Security System - Water Plant	11,008.04
15500 · Building	3,377.58
15600 · Sewer Plant	125,233.87
15650 · Barge Replacement	652.27
15700 · Hydrotank Foundation	9,599.19
15750 · Boat	4,000.00
15800 · Decant Lagoon	18,475.51
15850 · 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 · Total Land	
16800 · Lot 253	6,403.75
16900 · Land	54,705.69
Total 15851 · Total Land	61,109.44
15900 · Sewer Plant Bldg new	18,277.70
15950 · 2007 Water Treatment Plant	679,210.33
17000 · Accumulated Depreciation	-960,978.99
Total Fixed Assets	1,360,719.68
Other Assets	
19300 · Standby Fees Delinquent	34.93
Total Other Assets	34.93
TOTAL ASSETS	1,452,125.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 · Water & Sewer Taxes Payable	5,167.94
Total Other Current Liabilities	5,167.94
Total Current Liabilities	5,167.94
Long Term Liabilities	
27500 · Membership Fees Refundabl	117,207.75
27750 · Loan ABT WWTP April 4 2014 (This is first loan for WWTP)	198,146.74

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09/10/20

Cash Basis

Windermere Oaks W.S.C.
Balance Sheet
As of August 31, 2020

	Aug 31, 20
Total Long Term Liabilities	315,354.49
Total Liabilities	320,522.43
Equity	
39005 - Retained Earnings	1,101,198.23
Net Income	30,404.87
Total Equity	1,131,603.10
TOTAL LIABILITIES & EQUITY	1,452,125.53

5:48 PM

09/10/20

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jan - Aug 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	299 75	1,375 00	17,400 64	11,000 00	16,500 00
40000-6 · Standby Fees - Sewer	225 00	1,375 00	17,325 87	11,000 00	16,500 00
Total 40000 · Standby Fees	524.75	2,750.00	34,726 51	22,000.00	33,000.00
40200 · Water & Sewer Services					
40200-5 · Water Services	37,581.31	19,500 00	202,101 53	156,000 00	234,000 00
40200-6 · Sewer Services	20,069 36	13,000 00	125,069.02	104,000 00	156,000 00
Total 40200 · Water & Sewer Services	57,650.67	32,500.00	327,170 55	260,000 00	390,000.00
40300 · Late Charges					
40300-5 · Late Charges - Water	149 29	250 00	3,514.37	2,000 00	3,000 00
40300-6 · Late Charges - Sewer	81.10	166.67	2,373 96	1,333 36	2,000 00
40300 · Late Charges - Other	0 00		5 90		
Total 40300 · Late Charges	230 39	416 67	5,894 23	3,333 36	5,000 00
40400 · Membership Fees	0 00	200 00	0 00	1,600 00	2,400 00
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	20 13	16 67	20.13	133 36	200 00
40410-6 · Membership Transfer Fees-Sewer	20.12	16 67	20 12	133 36	200.00
40410 · Membership Transfer Fees - Other	0 00		80.50		
Total 40410 · Membership Transfer Fees	40 25	33 34	120 75	266.72	400.00
40500 · Equity Buy-In Fees					
40500-5 · Equity Buy-In Fees - Water	2,300.00	1,150 00	18,400 00	9,200 00	13,800.00
40500-6 · Equity Buy-In Fees - Sewer	2,300.00	1,150.00	18,400 00	9,200.00	13,800 00
Total 40500 · Equity Buy-in Fees	4,600 00	2,300 00	36,800 00	18,400 00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · Water Taps	318 02	431.25	5,493 02	3,450 00	5,175 00
40600-6 · Sewer Taps	137.50	431 25	6,175.00	3,450 00	5,175 00
40600 · Water & Sewer Taps - Other	0.00		862 50		
Total 40600 · Water & Sewer Taps	455.52	862.50	12,530 52	6,900 00	10,350 00
44000 · Regulatory Assessment fee refun	0.00		-1,876 00		
48000 · Miscellaneous Income	0.00		14,129.00		
Total Income	63,501.58	39,062.51	429,495 56	312,500.08	468,750 00
Cost of Goods Sold					
50000 · COS-Operator					
50000-5 · COS Operator - Water	12,229 00	6,682.83	58,510.25	53,462 68	80,194 00
50000-6 · COS Operator - Sewer	9,254 00	3,598 42	34,478 50	28,787 36	43,181 00
Total 50000 · COS-Operator	21,483 00	10,281.25	92,988 75	82,250.04	123,375 00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	2,410 11	1,016 67	12,424 46	8,133 36	12,200 00
57000-6 · COS Chemcials - Sewer	0.00	20 83	0 00	166 68	250.00

Attachment Ratepayers 1-6

5:48 PM
09/10/20
Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jan - Aug 20	YTD Budget	Annual Budget
Total 57000 · COS-Chemicals	2,410.11	1,037.50	12,424.46	8,300.04	12,450.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	1,041.45	933.33	8,726.39	7,466.68	11,200.00
57500-6 · COS Electricity -Sewer	1,204.67	933.33	6,646.52	7,466.68	11,200.00
Total 57500 · COS-Electricity	2,246.12	1,866.66	15,372.91	14,933.36	22,400.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	695.00	166.67	1,436.25	1,333.36	2,000.00
58000-6 · COS-Sludge Removal - Sewer	0.00	250.00	3,995.88	2,000.00	3,000.00
Total 58000 · COS-Sludge Removal	695.00	416.67	5,432.13	3,333.36	5,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	599.77	450.00	3,546.26	3,600.00	5,400.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	399.85	300.00	1,975.84	2,400.00	3,600.00
Total 58500 · LCRA - Raw Water Fee	999.62	750.00	5,522.10	6,000.00	9,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	0.00	250.00	2,478.21	2,000.00	3,000.00
59000-6 · COS Lab Fees- Sewer	0.00	291.67	2,438.00	2,333.36	3,500.00
Total 59000 · COS-Lab Fees	0.00	541.67	4,916.21	4,333.36	6,500.00
Total COGS	27,833.85	14,893.75	136,656.56	119,150.16	178,725.00
Gross Profit	35,667.73	24,168.76	292,839.00	193,349.92	290,025.00
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	20.83	0.00	166.68	250.00
77600-6 · Website - Sewer	0.00	20.83	0.00	166.68	250.00
Total 77600 · Website	0.00	41.66	0.00	333.36	500.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	1,378.17	300.00	6,464.40	2,400.00	3,600.00
59610-6 · Install New Service Taps-Sewer	0.00	300.00	1,922.70	2,400.00	3,600.00
Total 59610 · Install New Service Taps	1,378.17	600.00	8,387.10	4,800.00	7,200.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	14.07	25.00	129.08	200.00	300.00
62000-6 · Bank Charges - Sewer	14.07	25.00	1,384.47	200.00	300.00
Total 62000 · Bank Charges	28.14	50.00	1,513.55	400.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	400.00	200.00	1,800.00	1,600.00	2,400.00
62400-5 · Bookkeeping - Water	400.00	200.00	2,648.55	1,600.00	2,400.00
Total 62400 · Bookkeeping	800.00	400.00	4,448.55	3,200.00	4,800.00
62500 · Accounting					
62501 · Accounting - Other	0.00	916.67	0.00	7,333.36	11,000.00
62500-5 · Accounting - Water	0.00	83.33	647.50	666.68	1,000.00
62500-6 · Accounting - Sewer	0.00	83.33	647.50	666.68	1,000.00

Attachment Ratepayers 1-6

5:48 PM

09/10/20

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jan - Aug 20	YTD Budget	Annual Budget
Total 62500 · Accounting	0 00	1,083 33	1,295 00	8,666 72	13,000.00
62600 · Billing Services					
62600-5 · Billing - Water	1,575.00	833 33	6,705 41	6,666 68	10,000 00
62600-6 · Billing - Sewer	1,575 00	833 33	5,450.00	6,666 68	10,000.00
Total 62600 · Billing Services	3,150 00	1,666 66	12,155.41	13,333.36	20,000.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	208 33	0 00	1,666 68	2,500 00
62804-6 · Professional Engineer - Sewer	0.00	208 33	3,438.00	1,666 68	2,500 00
62806-5 · Consulting Fees - Water	0.00	166.67	0 00	1,333.36	2,000 00
62806-6 · Consulting Fees - Sewer	0 00	166.67	0.00	1,333 36	2,000 00
Total 62800 · Total Contract Services	0 00	750 00	3,438.00	6,000 08	9,000.00
63000 · Legal/Appraisal					
63001 · Legal/Appraisal -Other	0.00	1,000 00	0 00	8,000.00	12,000 00
63000-5 · Legal/Appraisal - Water	0 00	600 00	0.00	4,800 00	7,200 00
63000-6 · Legal/Appraisal - Sewer	0 00	600.00	0.00	4,800 00	7,200 00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	9,941 50	9,316 67	70,667.11	74,533.36	111,800.00
63100-6 · Lawsuit 2017/18-Sewer	9,941.50	9,316 67	70,667.12	74,533 36	111,800 00
63000 · Legal/Appraisal - Other	0 00		416.00		
Total 63000 · Legal/Appraisal	19,883 00	20,833.34	141,750.23	166,666 72	250,000 00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	343 00	125 00	543 00	1,000 00	1,500 00
63500-6 · Dues/Subscriptions - Sewer	343 00	125 00	543 00	1,000 00	1,500 00
63501 · CTWC Subscription	0 00	83 33	0 00	666 68	1,000 00
Total 63500 · Dues & Subscriptions	686 00	333.33	1,086 00	2,666 68	4,000 00
64000 · Regulatory System Fee					
64010-6 · TCEQ Annual Fee - Sewer	0 00	125.00	0 00	1,000 00	1,500.00
64020-5 · TCEQ Annual Water System Fee	0 00	50.00	594.24	400.00	600 00
Total 64000 · Regulatory System Fee	0 00	175 00	594 24	1,400 00	2,100.00
65500 · Insurance					
65501 · Insurance - Other	700 00	416.67	1,750 00	3,333.36	5,000.00
65500-5 · Insurance - Water	0.00	666 67	8,804 00	5,333.36	8,000.00
65500-6 · Insurance - Sewer	0 00	666 67	7,781.00	5,333.36	8,000 00
Total 65500 · Insurance	700 00	1,750 01	18,335.00	14,000.08	21,000 00
65900 · Meals & Entertainment	0 00	41 67	0.00	333 36	500 00
66000 · Office Supplies					
66001 · Office Supplies - Other	0 00	33 33	0.00	266.68	400.00
66000-5 · Office Supplies - Water	0.00	125.00	523.48	1,000 00	1,500.00
66000-6 · Office Supplies - Sewer	0 00	125.00	88 39	1,000 00	1,500 00
Total 66000 · Office Supplies	0.00	283.33	611 87	2,266 68	3,400 00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	189 77	250 00	1,942 76	2,000.00	3,000.00
66500-6 · Telephone/Internet - Sewer	269 77	250 00	1,702.84	2,000 00	3,000.00

Attachment Ratepayers 1-6

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09/10/20

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2020

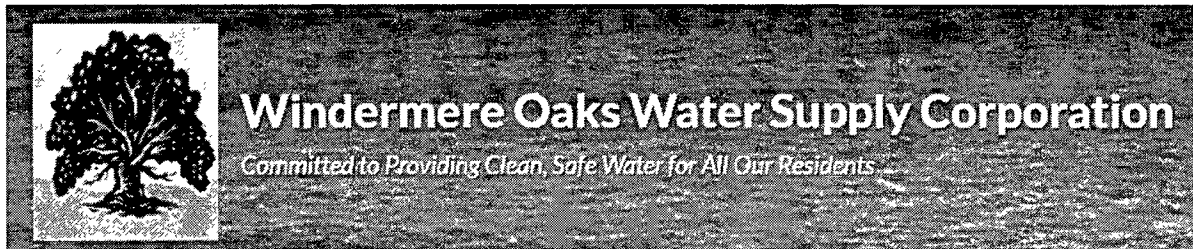
	Aug 20	Budget	Jan - Aug 20	YTD Budget	Annual Budget
Total 66500 · Telephone and Internet	459 54	500.00	3,645 60	4,000 00	6,000 00
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	145.85	208 33	1,569 74	1,666 68	2,500 00
67000-6 · Postage & Shipping - Sewer	119.50	208 33	1,350.67	1,666 68	2,500 00
Total 67000 · Postage & Shipping Expense	265 35	416 66	2,920 41	3,333 36	5,000.00
68000 · Equipment Rental Expense					
68000-5 · Equip Rental Expense - Water	0 00		500.00		
68000-6 · Equip Rental Expense - Sewer	0 00		806 91		
68000 · Equipment Rental Expense - Other	0.00	125 00	0 00	1,000.00	1,500 00
Total 68000 · Equipment Rental Expense	0 00	125 00	1,306 91	1,000 00	1,500.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	5,349 96	2,916.67	15,205 83	23,333.36	35,000 00
68500-6 · Repairs & Maintenance - Sewer	5,421 09	1,250 00	20,636 31	10,000.00	15,000.00
68522-5 · Barge Storm Damage 10/16/18 (Barge only storm damage)	0 00		5,625 00		
Total 68500 · Repairs & Maintenance	10,771.05	4,166 67	41,467 14	33,333 36	50,000 00
68600 · Repair Parts					
68600-5 · Repair Parts - Water	0 00	933.33	5,260.69	7,466 68	11,200 00
68600-6 · Repair Parts - Sewer	0 00	400 00	6,805.16	3,200 00	4,800.00
Total 68600 · Repair Parts	0 00	1,333.33	12,065 85	10,666 68	16,000 00
69000 · Printing Expense					
69000-5 · Printing Expense - Water	0.00	62 50	119 52	500 00	750 00
69000-6 · Printing Expense - Sewer	0.00	62.50	119 52	500.00	750 00
Total 69000 · Printing Expense	0 00	125.00	239 04	1,000.00	1,500 00
71500 · Interest Expense					
71500-5 · Interest Expense - Water	0.00		1,784 38		
71500-6 · Interest Expense - Sewer	0 00	1,166.67	834.37	9,333 36	14,000 00
71500 · Interest Expense - Other	824 99		4,243 43		
Total 71500 · Interest Expense	824.99	1,166.67	6,862.18	9,333 36	14,000 00
72100 · Taxes-Property	0.00	3 33	0 00	26 68	40 00
77500 · Meetings/Conferences					
77500-5 · Meetings/Conferences-Water	195.00	104 17	348 75	833 36	1,250.00
77500-6 · Meetings/Conferences-Sewer	0 00	104 17	73 75	833.36	1,250.00
Total 77500 · Meetings/Conferences	195.00	208.34	422.50	1,666 72	2,500 00
79000 · Uncategorized	0 00		0 00		
Total Expense	39,141 24	36,053.33	262,544 58	288,427.20	432,640 00
Net Ordinary Income	-3,473 51	-11,884.57	30,294.42	-95,077.28	-142,615.00
Other Income/Expense					
Other Income					
41000 · Interest Income	4 64	25 00	110 45	200.00	300 00
Total Other Income	4 64	25.00	110 45	200 00	300 00

Attachment Ratepayers 1-6

5:48 PM
09/10/20
Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jan - Aug 20	YTD Budget	Annual Budget
Net Other Income	4 64	25 00	110 45	200 00	300 00
Net Income	-3,468.87	-11,859.57	30,404.87	-94,877.28	-142,315.00



January 28, 2020

Dear WOWSC Member:

We want to make this short and simple and to the point.

Because a few of your neighbors escalated their legal actions in late 2019 against your non-profit water supply corporation and members of the 2015, 2018 and 2019 Boards of Directors, we are experiencing significant negative cash flow problems in early 2020. Our legal bills are absorbing available funds for the operation, maintenance, and necessary upgrades to your water system that WOWSC committed to in 2019 and 2020.

Even after multiple court rulings in *favor* of WOWSC in these suits, and combined with the division the member plaintiffs have created in this neighborhood, their continuing legal assaults are forcing our Board to raise **your water rates – significantly – to cover ongoing legal expenses and maintain and operate our plant facilities. Upon consultation with TWRA representatives, our base rate water bill will be increased, possibly as much as \$50 per month, and we may need to revisit that later in the year if the increased revenues are still insufficient to pay our bills.**

In 2018 and 2019 we spent approximately \$210,000 in legal fees. Recent legal bills from late 2019 to be paid in 2020 already are nearing \$100,000. With no end in sight of the Plaintiffs' continued legal attack, the Board projects a \$180,000 loss (if rates are not raised) given the increase to our legal fee budget projections to \$250,000 this year. To put this in perspective, the legal defense of our corporation may amount to \$1,000 for each of our 250+ customers this year – or more.

Our Board hopes you will join us in asking **this small group to stop the lawsuits** and stop wasting money that **we all** ultimately end up paying in higher rates. We want our community to keep our non-profit water supply corporation, but the lawsuits are forcing us to consider all options – including bankruptcy, the sale of assets, or sale of the corporation – to ensure our continued water service. It should not be this way.

Let us get back to the business of running the water supply corporation effectively and efficiently. We will discuss these items at the annual member meeting Saturday February 1 at the Spicewood Community Center, at the conclusion of the WO POA meeting.

A handwritten signature in black ink, appearing to read 'Joe Gimenez'.

Joe Gimenez, President

The WOWSC Legal Subcommittee

A handwritten signature in black ink, appearing to read 'Michael E. Nelson'.

Mike Nelson, Secretary/Treasurer

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-7 Provide total billing for 2019 legal expenses.

RESPONSE:

Ratepayers 1-7 is subject to a pending objection. Notwithstanding the pending objection, WOWSC responds as follows:

WOWSC paid \$168,583.46 to legal counsel in the year 2019.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-8 Provide specific reserve accounts, general funds, etc. for which the 2019 legal expenses were paid from.

RESPONSE:

WOWSC used its checking account at First United Bank to make all legal payments in 2019. On April 8, 2020 and June 8, 2020, WOWSC transferred \$25,000 from its money market account at First United Bank to its checking account at the same bank to pay for legal payments, expenses, and projects.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-9 Please provide all unredacted attorney invoices for the years 2018 and 2019.

RESPONSE:

Ratepayers 1-9 is subject to a pending objection.

Prepared by:
Sponsored by:

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-10 A 2018 Affidavit executed by David Bertino, WOWSC Board President, stated the "water system does not have liquid funds of \$200,000 on hand". Please state the basis for that statement, including factual evidence.

RESPONSE:

See Attachment Ratepayers 1-10. Page 1 of this attachment shows that in May of 2018, WOWSC's total bank account balance was \$144,312.99. That amount is less than \$200,000.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

**Windermere Oaks WSC
Summary of Income/Expense
May 31, 2018**

Income	\$28,606.60
Expenses	<u>-39,700.93</u>
Net Income/Loss	(\$11,094.33)
Bank Account Balances	
Checking	\$45,071.88
MM+	59,583.01
Capital Expenditures Reserve	<u>39,658.10</u>
Total:	\$144,312.99
WWTP Loan Balance	\$283,963.82

Capital Expenditures Reserves

May 2018

Project	Budget	Paid to Date	Balance	Comments
Tennis Village lift station	53,000.00	9,425.38		
Tennis Village lift station Final	7,666.52			BOD approved 8/30/17
1st Draw Water Mmgt. Pumps and tanks		27,416.52		
2nd Draw Water Mmgt.		12,500.00		
3rd Draw Water Mmgt.		10,000.00		
Total Expenses	60,666.52	59,341.90	1,324.62	

Beginning C/E Reserve Income Balance			50,000.00
Monthly Transfers from Checking (05/31/18)			45,000.00
Expenses (2017/2018)			-55,341.90
Grand Total Reserve Income Balance			39,658.10

11:24 AM

06/05/18

Cash Basis

Windermere Oaks W.S.C.

Balance Sheet

As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	45,071.88
10205 - Capital Expenditures Reserve	39,658.10
10400 - MM/Contingency Funds-128546	59,583.01
Total Checking/Savings	144,312.99
Total Current Assets	144,312.99
Fixed Assets	
15402 - Water Plant Generator (New Generator)	680.00
15401 - Tennis Village Lift Station (Replace Lift Station)	59,341.90
15000 - Furniture & Fixtures	2,572.62
15100 - Equipment	109,418.15
15200 - Fence	19,017.66
15300 - Water Treatment Facility	191,994.20
15310 - 2004 Water Plant Expansion	6,500.00
15340 - 3-Phase Electrical Upgrade	8,699.00
15350 - 2004 Water Storage Tank	70,649.95
15400 - Improvements	34,888.96
15500 - Building	3,377.58
15600 - Sewer Plant	125,233.87
15650 - Barge Replacement	652.27
15700 - Hydrotank Foundation	9,599.19
15750 - Boat	4,000.00
15800 - Decant Lagoon	18,475.51
15850 - 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 - Total Land	
16800 - Lot 253	6,403.75
16900 - Land	54,705.69
Total 15851 - Total Land	61,109.44
15900 - Sewer Plant Bldg new	18,277.70
15950 - 2007 Water Treatment Plant	679,210.33
17000 - Accumulated Depreciation	-848,935.83
Total Fixed Assets	1,363,410.85
Other Assets	
19300 - Standby Fees Delinquent	6,008.00
Total Other Assets	6,008.00
TOTAL ASSETS	1,513,731.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 - Water & Sewer Taxes Payable	586.92
Total Other Current Liabilities	586.92
Total Current Liabilities	586.92
Long Term Liabilities	
27500 - Membership Fees Refundabl	92,650.00
27750 - Loan ABT WWTP April 4 2014 (This is first loan for WWTP)	283,963.82
Total Long Term Liabilities	376,613.82
Total Liabilities	377,200.74
Equity	
39005 - Retained Earnings	1,100,915.83
Net Income	35,615.27
Total Equity	1,136,531.10
TOTAL LIABILITIES & EQUITY	1,513,731.84

11:19 AM
06/05/18
Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
May 2018

	May 18	Budget	Jan - May 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 - Standby Fees					
40000-5 - Standby Fees - Water	389.28	1,666.67	16,248.46	8,333.35	20,000.00
40000-6 - Standby Fees - Sewer	354.72	1,666.67	15,950.54	8,333.35	20,000.00
Total 40000 - Standby Fees	744.00	3,333.34	32,199.00	16,666.70	40,000.00
40200 - Water & Sewer Services					
40200-5 - Water Services	16,261.99	16,030.17	69,554.41	80,150.85	162,362.00
40200-6 - Sewer Services	10,850.74	10,100.42	48,604.27	50,502.10	121,205.00
Total 40200 - Water & Sewer Services	27,112.73	26,130.59	118,158.68	130,652.95	313,567.00
40300 - Late Charges					
40300-5 - Late Charges - Water	435.62	250.00	2,914.39	1,250.00	3,000.00
40300-6 - Late Charges - Sewer	293.80	166.67	2,085.07	633.35	2,000.00
Total 40300 - Late Charges	729.42	416.67	4,999.46	2,083.35	5,000.00
40410 - Membership Transfer Fees					
40410-5 - Membership Transfer Fees - Water	0.00	4.17	89.95	20.85	50.00
40410-6 - Membership Transfer Fees - Sewer	0.00	4.17	85.05	20.85	50.00
Total 40410 - Membership Transfer Fees	0.00	8.34	175.00	41.70	100.00
40500 - Equity Buy-in Fees					
40500-5 - Equity Buy-in Fees - Water	0.00	1,291.67	12,000.00	6,458.35	15,500.00
40500-6 - Equity Buy-in Fees - Sewer	0.00	1,291.67	12,000.00	6,458.35	15,500.00
Total 40500 - Equity Buy-in Fees	0.00	2,583.34	24,000.00	12,916.70	31,000.00
40600 - Water & Sewer Taps					
40600-5 - Water Taps	0.00	484.38	4,500.00	2,421.90	5,812.50
40600-6 - Sewer Taps	0.00	484.38	4,500.00	2,421.90	5,812.50
Total 40600 - Water & Sewer Taps	0.00	968.76	9,000.00	4,843.80	11,625.00
46400 - Reconnect fee					
46400-5 - Reconnect Fee - Water	0.00	12.50	0.00	62.50	150.00
46400-6 - Reconnect Fee - Sewer	0.00	12.50	0.00	62.50	150.00
Total 46400 - Reconnect fee	0.00	25.00	0.00	125.00	300.00
46000 - Miscellaneous Income	0.00		5.00		
Total Income	28,586.15	33,466.04	186,537.14	167,330.20	401,592.00
Cost of Goods Sold					
50000 - COS-Operator					
50000-5 - COS Operator - Water	6,343.75	6,370.00	31,268.75	31,850.00	76,440.00
50000-6 - COS Operator - Sewer	3,456.25	3,430.00	16,956.25	17,150.00	41,160.00
Total 50000 - COS-Operator	9,800.00	9,800.00	48,225.00	49,000.00	117,600.00
57000 - COS-Chemicals					
57000-5 - COS Chemicals - Water	1,618.40	898.33	3,763.05	4,491.65	10,780.00
57000-6 - COS Chemicals - Sewer	0.00	18.33	396.67	91.65	220.00
Total 57000 - COS-Chemicals	1,618.40	916.66	4,159.72	4,583.30	11,000.00
57500 - COS-Electricity					
57500-5 - COS Electricity - Water	945.49	1,063.33	4,467.97	5,316.65	12,760.00
57500-6 - COS Electricity - Sewer	628.06	770.00	4,183.43	3,850.00	9,240.00
Total 57500 - COS-Electricity	1,573.55	1,833.33	8,651.40	9,166.65	22,000.00
58000 - COS-Sludge Removal					
58000-5 - COS-Sludge Removal - Water	0.00	345.00	0.00	1,725.00	4,140.00
58000-6 - COS-Sludge Removal - Sewer	1,212.50	405.00	1,212.50	2,025.00	4,860.00
Total 58000 - COS-Sludge Removal	1,212.50	750.00	1,212.50	3,750.00	9,000.00
58500 - LCRA - Raw Water Fee					
58500-5 - COS-LCRA Raw Water Fee - Water	418.79	600.00	1,936.41	3,000.00	7,200.00
58500-6 - COS-LCRA Raw Water Fee - Sewer	279.20	400.00	1,290.95	2,000.00	4,800.00
Total 58500 - LCRA - Raw Water Fee	697.99	1,000.00	3,227.36	5,000.00	12,000.00
59000 - COS-Lab Fees					
59000-5 - COS Lab Fees - Water	353.50	303.33	1,332.82	1,516.65	3,640.00
59000-6 - COS Lab Fees - Sewer	353.50	280.00	1,316.18	1,400.00	3,360.00
Total 59000 - COS-Lab Fees	707.00	583.33	2,649.00	2,916.65	7,000.00
59500 - COS-Other	0.00		67.50		
Total COGS	15,809.44	14,883.32	68,192.69	74,416.60	178,800.00
Gross Profit	12,776.71	18,582.72	120,344.45	92,913.60	222,792.00
Expense					
77600 - Website					
77600-5 - Website - Water	0.00	16.67	0.00	83.35	200.00
77600-6 - Website - Sewer	0.00	16.67	0.00	83.35	200.00

11:19 AM

06/05/18

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 May 2018

	May 18	Budget	Jan - May 18	YTD Budget	Annual Budget
Total 77500 - Website	0.00	33.34	0.00	166.70	400.00
59610 - Install New Service Taps					
59610-5 - Install New Service Taps-Water	2,859.16	437.50	3,634.16	2,187.50	5,250.00
59610-6 - Install New Service Taps-Sewer	1,815.25	437.50	3,718.01	2,187.50	5,250.00
Total 59610 - Install New Service Taps	4,674.41	875.00	7,352.17	4,375.00	10,500.00
62000 - Bank Charges					
62000-5 - Bank Charges - Water	19.86	25.00	87.38	125.00	300.00
62000-6 - Bank Charges - Sewer	19.86	25.00	87.37	125.00	300.00
Total 62000 - Bank Charges	39.72	50.00	174.75	250.00	600.00
62500 - Accounting					
62500-5 - Accounting - Water	172.50	312.50	2,025.00	1,562.50	3,750.00
62500-6 - Accounting - Sewer	172.50	312.50	2,025.00	1,562.50	3,750.00
Total 62500 - Accounting	345.00	625.00	4,050.00	3,125.00	7,500.00
62600 - Billing Services					
62600-5 - Billing - Water	800.00	666.67	3,075.00	3,333.35	8,000.00
62600-6 - Billing - Sewer	800.00	666.67	3,000.00	3,333.35	8,000.00
Total 62600 - Billing Services	1,600.00	1,333.34	6,075.00	6,666.70	16,000.00
62800 - Total Contract Services					
62804-5 - Professional Engineer - Water	0.00	104.17	0.00	520.85	1,250.00
62804-6 - Professional Engineer - Sewer	0.00	104.17	500.00	520.85	1,250.00
62806-5 - Consulting Fees - Water	1,108.25	104.17	1,233.25	520.85	1,250.00
62806-6 - Consulting Fees - Sewer	1,108.25	104.17	1,108.25	520.85	1,250.00
Total 62800 - Total Contract Services	2,216.50	416.68	2,641.50	2,083.40	5,000.00
63000 - Legal/Appraisal					
63000-5 - Legal/Appraisal - Water	0.00	104.17	325.00	520.85	1,250.00
63000-6 - Legal/Appraisal - Sewer	0.00	104.17	325.00	520.85	1,250.00
63100-5 - Lawsuit 2017/18-Water (2017/18 Lawsuit)	1,415.00		5,903.75		
63100-6 - Lawsuit 2017/18-Sewer	1,415.00		5,903.75		
Total 63000 - Legal/Appraisal	2,830.00	208.34	12,457.50	1,041.70	2,500.00
63500 - Dues & Subscriptions					
63500-5 - Dues/Subscriptions - Water	2.50	25.00	387.23	125.00	300.00
63500-6 - Dues/Subscriptions - Sewer	2.50	25.00	387.22	125.00	300.00
63501 - CWC Subscription	0.00	186.67	0.00	833.35	2,000.00
Total 63500 - Dues & Subscriptions	5.00	216.67	774.45	1,083.35	2,600.00
64000 - Regulatory System Fee					
64010-6 - TCEQ Annual Fee - Sewer	0.00	125.00	0.00	625.00	1,500.00
64020-5 - TCEQ Annual Water System Fee	0.00	62.50	0.00	312.50	750.00
Total 64000 - Regulatory System Fee	0.00	187.50	0.00	937.50	2,250.00
65500 - Insurance					
65500-5 - Insurance - Water	0.00	583.33	7,041.50	2,916.65	7,000.00
65500-6 - Insurance - Sewer	0.00	583.33	7,041.50	2,916.65	7,000.00
Total 65500 - Insurance	0.00	1,166.66	14,083.00	5,833.30	14,000.00
65900 - Meals & Entertainment	0.00	41.67	130.94	208.35	500.00
66000 - Office Supplies					
66000-5 - Office Supplies - Water	41.80	208.33	506.56	1,041.65	2,500.00
66000-6 - Office Supplies - Sewer	41.79	208.33	152.96	1,041.65	2,500.00
Total 66000 - Office Supplies	83.59	416.66	659.52	2,083.30	5,000.00
66500 - Telephone and Internet					
66500-5 - Telephone/Internet - Water	157.66	208.33	780.00	1,041.65	2,500.00
66500-6 - Telephone/Internet - Sewer	152.76	208.33	897.23	1,041.65	2,500.00
Total 66500 - Telephone and Internet	310.42	416.66	1,677.23	2,083.30	5,000.00
67000 - Postage & Shipping Expense					
67000-5 - Postage & Shipping - Water	225.06	208.33	538.39	1,041.65	2,500.00
67000-6 - Postage & Shipping - Sewer	225.05	208.33	538.37	1,041.65	2,500.00
Total 67000 - Postage & Shipping Expense	450.11	416.66	1,076.76	2,083.30	5,000.00
68000 - Equipment Rental Expense	0.00	83.33	0.00	416.65	1,000.00
68500 - Repairs & Maintenance					
68500-5 - Repairs & Maintenance - Water	4,113.75	2,666.67	16,980.35	13,333.35	32,000.00
68500-6 - Repairs & Maintenance - Sewer	1,652.90	666.67	5,719.85	3,333.35	8,000.00
Total 68500 - Repairs & Maintenance	5,766.65	3,333.34	22,700.20	16,666.70	40,000.00
68600 - Repair Parts					
68600-5 - Repair Parts - Water	0.00	933.33	798.70	4,666.65	11,200.00
68600-6 - Repair Parts - Sewer	0.00	400.00	2,151.99	2,000.00	4,800.00
Total 68600 - Repair Parts	0.00	1,333.33	2,950.69	6,666.65	16,000.00
69000 - Printing Expense					
69000-5 - Printing Expense - Water	0.00	20.83	300.20	104.15	250.00

11:19 AM

06/05/18

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
 May 2018

	May 18	Budget	Jan - May 18	YTD Budget	Annual Budget
69000-6 - Printing Expense - Sewer	0.00	20.83	390.20	104.15	250.00
Total 69000 - Printing Expense	0.00	41.66	600.40	208.30	500.00
71500 - Interest Expense					
71500-6 - Interest Expense - Sewer	1,135.99	1,333.33	5,838.67	6,666.65	16,000.00
Total 71500 - Interest Expense	1,135.99	1,333.33	5,838.67	6,666.65	16,000.00
72100 - Taxes-Property	0.00	3.33	0.00	16.65	40.00
77500 - Meetings/Conferences					
77500-5 - Meetings/Conferences-Water	691.19	104.17	691.19	520.85	1,250.00
77500-6 - Meetings/Conferences-Sewer	691.19	104.17	691.19	520.85	1,250.00
Total 77500 - Meetings/Conferences	1,382.38	208.34	1,382.38	1,041.70	2,500.00
Total Expense	20,869.77	12,740.84	84,825.16	63,704.20	152,690.00
Net Ordinary Income	-8,093.06	5,841.88	35,519.29	29,209.40	70,102.00
Other Income/Expense					
Other Income					
41000 - Interest Income	20.45	29.17	95.98	145.85	350.00
Total Other Income	20.45	29.17	95.98	145.85	350.00
Other Expense					
72500 - Depreciation Expense	0.00	4,666.67	0.00	23,333.35	56,000.00
Total Other Expense	0.00	4,666.67	0.00	23,333.35	56,000.00
Net Other Income	20.45	-4,637.50	95.98	-23,187.50	-55,650.00
Net Income	-8,072.61	1,204.38	35,615.27	6,021.90	14,452.00

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-11 Provide Burnet County property taxes paid on all Corporation property assets for the years; 2017, 2018 and 2019. If no property taxes have been paid, please state so.

RESPONSE:

As a non-profit corporation, WOWSC was not required to, and did not pay property taxes for real property in 2017, 2018, and 2019.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-12 Provide a current list of all property the Corporation owns and that is reasonably necessary for and used in the operation of the corporation:
(A) to acquire, treat, store, transport, sell, or distribute water; or
(B) to provide wastewater service and is under active construction or other physical preparation for future use and
(C) provide a list of all property the Corporation owns that is not applicable to (A) and (B).

RESPONSE:

Ratepayers 1-12 is subject to a pending objection. Notwithstanding that objection, WOWSC responds as follows:

- (a) and (b): See Attachment Ratepayers 1-12.
- (c): None.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

Burnet CAD

Property Search Map Search

Property Search Results > 1 - 10 of 10 for Year 2020

Export Results New Search

Click the "Details" or "Map" link to view more information about the property or click the checkbox next to each property and click "View Selected on Map" to view the properties on a single map.

Property Address Legal Description

	Property ID	Geographic ID	Type	Property Address	Owner Name	DBA Name	Appraised Value	
<input type="checkbox"/>	2966	09100-0000-00600-000	Personal	TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WINDERMERE OAKS WATER SUPPLY CORPORATION	\$05,000	View Details
<input type="checkbox"/>	45556	08650-0000-00235-000	Real	COVENTRY RD TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WATER TREATMENT PLANT	\$90,314	View Details View M
<input type="checkbox"/>	45557	08650-0000-00236-000	Real	COVENTRY RD TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WATER TREATMENT PLANT	\$26,412	View Details View M
<input type="checkbox"/>	45575	08650-0000-00053-000	Real	BEDFORD DR SPICEWOOD, TX 78669	WINDERMERE OAKS WATER SUPPLY CORPORATION	WATER TREATMENT PLANT	\$57,555	View Details View M
<input type="checkbox"/>	45779	08650-0000-00008-000	Real	COVENTRY RD TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WASTE WATER PIPE	\$2,670	View Details View M
<input type="checkbox"/>	56117	00776-0000-00019-000	Real	PIPER LN TX	WINDERMERE OAKS WATER SUPPLY CORPORATION		\$6,662	View Details View M
<input type="checkbox"/>	56136	00776-0000-00026-001	Real	TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WATER TREATMENT SYSTEM	\$480,000	View Details View M
<input type="checkbox"/>	56161	00776-0000-00042-004	Real	TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WATER TREATMENT POND	\$161,250	View Details View M
<input type="checkbox"/>	62330	00776-0000-00042-007	Real	TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WASTEWATER TREATMENT PLANT	\$104,500	View Details View M
<input type="checkbox"/>	65687	00776-0000-00026-002	Real	TX	WINDERMERE OAKS WATER SUPPLY CORPORATION	WASTEWATER TREATMENT PLANT	\$744,066	View Details View M

Page

Questions Please Call (512) 756-8291

Website version: 1.2.2.31.

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PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-13 Produce any document of all appraised values for real estate not currently used for the necessary operations of the Corporation specific to water and wastewater service.

RESPONSE:

See Voluminous Confidential Attachment Ratepayers 1-13.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

**Attachment
Ratepayers 1-13
is Confidential and being
provided under seal.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-14 Produce Tax Returns for the years; 2016, 2017, 2018 and 2019

RESPONSE:

See Confidential Attachment Ratepayers 1-14.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**Attachment
Ratepayers 1-14
is Confidential and being
provided under seal.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-15 Produce all 1099's issued by the Corporation for all employees, general contractors, directors, officers, vendors, law firms for the years; 2017, 2018 and 2019.

RESPONSE:

See Confidential Attachment Ratepayers 1-15.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**Attachment
Ratepayers 1-15
is Confidential and being
provided under seal.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-16 Produce all copies of checks paid to Corporation President, Joe Gimenez for work related services, including all activities related to public information request.

RESPONSE:

See Confidential Attachment Ratepayers 1-16.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**Attachment
Ratepayers 1-16
is Confidential and being
provided under seal.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-17 Admit or Deny board president Joe Gimenez signed the 2018 and 2019 Corporation tax returns.

RESPONSE: Admit.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-18 Produce documents detailing total billing from Burriss Water Management for years; 2017, 2018 and 2019.

RESPONSE:

See Attachment Ratepayers 1-18.

The 2017-2019 year-end financials include totals for Burriss Water Management under line items:

50000 – COS-Operator
2600 Billing Services; and
62400 Bookkeeping for 2019 only.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

6:51 AM

01/03/19

Cash Basis

Windermere Oaks W.S.C. Profit & Loss Budget Performance

Attachment Ratepayers 1-18

December 2018

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 - Standby Fees					
40000-5 - Standby Fees - Water	3,090.75	1,568.63	15,663.22	20,000.00	20,000.00
40000-6 - Standby Fees - Sewer	3,021.64	1,568.63	19,256.18	20,000.00	20,000.00
Total 40000 - Standby Fees	6,112.40	3,137.26	34,919.40	40,000.00	40,000.00
40200 - Water & Sewer Services					
40200-5 - Water Services	18,763.25	15,030.13	209,159.70	192,362.00	192,362.00
40200-6 - Sewer Services	12,509.70	10,100.35	121,848.53	121,205.00	121,205.00
40200 - Water & Sewer Services - Other	0.00		52.19		
Total 40200 - Water & Sewer Services	31,272.95	25,130.48	331,060.42	313,567.00	313,567.00
40300 - Late Charges					
40300-5 - Late Charges - Water	451.51	750.00	5,104.15	3,000.00	3,000.00
40300-6 - Late Charges - Sewer	314.31	166.63	3,411.29	2,000.00	2,000.00
Total 40300 - Late Charges	765.82	916.63	8,515.44	5,000.00	5,000.00
40410 - Membership Transfer Fees					
40410-5 - Membership Transfer Fees-Water	0.00	4.13	177.45	50.00	50.00
40410-6 - Membership Transfer Fees-Sewer	0.00	4.13	172.55	50.00	50.00
Total 40410 - Membership Transfer Fees	0.00	8.26	350.00	100.00	100.00
40500 - Equity Buy-In Fees					
40500-5 - Equity Buy-In Fees - Water	0.00	1,291.63	20,900.00	15,500.00	15,500.00
40500-6 - Equity Buy-In Fees - Sewer	0.00	1,291.63	20,900.00	15,500.00	15,500.00
Total 40500 - Equity Buy-In Fees	0.00	2,583.26	41,800.00	31,000.00	31,000.00
40600 - Water & Sewer Taps					
40600-5 - Water Taps	0.00	484.32	9,587.50	5,812.50	5,812.50
40600-6 - Sewer Taps	0.00	484.32	7,607.50	5,812.50	5,812.50
Total 40600 - Water & Sewer Taps	0.00	968.64	17,195.00	11,625.00	11,625.00
40700-6 - Sewer Line Damage Repair (103 Kendall Dr. sewer line)	0.00		2,330.26		
46400 - Reconnect fee					
46400-5 - Reconnect Fee - Water	0.00	12.50	0.00	150.00	150.00
46400-6 - Reconnect Fee - Sewer	0.00	12.50	0.00	150.00	150.00
Total 46400 - Reconnect fee	0.00	25.00	0.00	300.00	300.00
48000 - Miscellaneous Income	0.00		5.00		
Total Income	38,153.17	33,485.56	445,211.45	401,582.00	401,582.00
Cost of Goods Sold					
50000 - COS-Operator					
50000-5 - COS Operator - Water	6,343.75	5,370.00	75,675.00	76,440.00	76,440.00
50000-6 - COS Operator - Sewer	3,456.25	3,430.00	41,150.00	41,160.00	41,160.00
Total 50000 - COS-Operator	9,800.00	8,800.00	116,825.00	117,600.00	117,600.00
57000 - COS-Chemicals					
57000-5 - COS Chemicals - Water	592.94	898.37	8,169.71	10,780.00	10,780.00
57000-6 - COS Chemicals - Sewer	308.17	18.37	1,813.40	220.00	220.00
Total 57000 - COS-Chemicals	901.11	916.74	9,983.11	11,000.00	11,000.00
57500 - COS-Electricity					
57500-5 - COS Electricity -Water	760.00	1,063.37	11,498.38	12,760.00	12,760.00
57500-6 - COS Electricity -Sewer	854.67	770.00	10,036.32	9,240.00	9,240.00
Total 57500 - COS-Electricity	1,614.67	1,833.37	21,534.70	22,000.00	22,000.00
58000 - COS-Sludge Removal					
58000-5 - COS-Sludge Removal - Water	0.00	345.00	0.00	4,140.00	4,140.00
58000-6 - COS-Sludge Removal - Sewer	90.00	400.00	4,221.25	4,660.00	4,660.00
Total 58000 - COS-Sludge Removal	90.00	745.00	4,221.25	8,800.00	8,800.00
58500 - LCRA - Raw Water Fee					
58500-5 - COS-LCRA Raw Water Fee - Water	382.72	600.00	5,162.42	7,200.00	7,200.00
58500-6 - COS-LCRA Raw Water Fee - Sewer	241.82	400.00	3,305.52	4,800.00	4,800.00
Total 58500 - LCRA - Raw Water Fee	624.54	1,000.00	8,467.94	12,000.00	12,000.00
59000 - COS-Lab Fees					
59000-5 - COS Lab Fees- Water	62.50	303.37	3,673.24	3,640.00	3,640.00
59000-6 - COS Lab Fees- Sewer	52.50	290.00	3,285.59	3,360.00	3,360.00
Total 59000 - COS-Lab Fees	115.00	593.37	6,958.83	7,000.00	7,000.00
Total COGS	13,115.27	14,883.48	163,167.53	178,500.00	178,500.00
Gross Profit	25,037.90	18,602.08	282,043.92	223,082.00	223,082.00
Expense					
77600 - Website					
77600-5 - Website - Water	0.00	18.63	178.75	200.00	200.00
77600-6 - Website - Sewer	0.00	18.63	178.75	200.00	200.00

8:51 AM

01/03/19

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2018

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
Total 77500 - Website	0.00	33.28	357.50	400.00	400.00
59610 - Install New Service Taps					
59610-5 - Install New Service Taps-Water	0.00	437.50	5,413.94	5,250.00	5,250.00
59610-6 - Install New Service Taps-Sewer	575.00	437.50	5,047.75	5,250.00	5,250.00
Total 59610 - Install New Service Taps	575.00	875.00	10,461.73	10,500.00	10,500.00
62000 - Bank Charges					
62000-5 - Bank Charges - Water	15.09	25.00	206.65	300.00	300.00
62000-6 - Bank Charges - Sewer	15.99	25.00	205.54	300.00	300.00
Total 62000 - Bank Charges	31.08	50.00	412.19	600.00	600.00
62500 - Accounting					
62500-5 - Accounting - Water	210.00	312.50	2,232.50	3,750.00	3,750.00
62500-6 - Accounting - Sewer	210.00	312.50	2,232.50	3,750.00	3,750.00
Total 62500 - Accounting	420.00	625.00	4,465.00	7,500.00	7,500.00
62600 - Billing Services					
62600-5 - Billing - Water	550.00	666.63	7,212.50	8,000.00	8,000.00
62600-6 - Billing - Sewer	550.00	666.63	7,137.50	8,000.00	8,000.00
Total 62600 - Billing Services	1,100.00	1,333.26	14,350.00	16,000.00	16,000.00
62800 - Total Contract Services					
62804-5 - Professional Engineer - Water	0.00	104.13	0.00	1,250.00	1,250.00
62804-6 - Professional Engineer - Sewer	0.00	104.13	500.00	1,250.00	1,250.00
62806-5 - Consulting Fees - Water	0.00	104.13	2,453.75	1,250.00	1,250.00
62806-6 - Consulting Fees - Sewer	0.00	104.13	1,828.75	1,250.00	1,250.00
Total 62800 - Total Contract Services	0.00	416.52	4,782.50	5,000.00	5,000.00
63000 - Legal/Appraisal					
63000-5 - Legal/Appraisal - Water	54.50	104.13	6,250.71	1,250.00	1,250.00
63000-6 - Legal/Appraisal - Sewer	54.50	104.13	6,250.71	1,250.00	1,250.00
63100-5 - Lawsuit 2017/18-Water (2017/18 Lawsuit)	2,066.20		12,735.95		
63100-6 - Lawsuit 2017/18-Sewer	2,066.20		12,735.95		
Total 63000 - Legal/Appraisal	4,033.40	208.26	37,981.32	2,500.00	2,500.00
63500 - Dues & Subscriptions					
63500-5 - Dues/Subscriptions - Water	202.50	25.00	917.73	300.00	300.00
63500-6 - Dues/Subscriptions - Sewer	202.50	25.00	917.72	300.00	300.00
63501 - CTWC Subscription	0.00	166.63	0.00	2,000.00	2,000.00
Total 63500 - Dues & Subscriptions	405.00	216.63	1,835.45	2,600.00	2,600.00
64000 - Regulatory System Fee					
64010-5 - TCEQ Annual Fee - Sewer	0.00	125.00	1,250.00	1,500.00	1,500.00
64020-5 - TCEQ Annual Water System Fee	0.00	62.50	505.95	750.00	750.00
Total 64000 - Regulatory System Fee	0.00	187.50	1,755.95	2,250.00	2,250.00
65500 - Insurance					
65500-5 - Insurance - Water	0.00	563.37	7,041.50	7,000.00	7,000.00
65500-6 - Insurance - Sewer	0.00	563.37	7,041.50	7,000.00	7,000.00
Total 65500 - Insurance	0.00	1,126.74	14,083.00	14,000.00	14,000.00
65900 - Meals & Entertainment	0.00	41.63	130.94	500.00	500.00
66000 - Office Supplies					
66000-5 - Office Supplies - Water	0.00	208.37	818.05	2,500.00	2,500.00
66000-6 - Office Supplies - Sewer	0.00	208.37	464.48	2,500.00	2,500.00
Total 66000 - Office Supplies	0.00	416.74	1,282.52	5,000.00	5,000.00
66500 - Telephone and Internet					
66500-5 - Telephone/Internet - Water	566.65	208.37	2,331.67	2,500.00	2,500.00
66500-6 - Telephone/Internet - Sewer	218.16	208.37	2,224.54	2,500.00	2,500.00
Total 66500 - Telephone and Internet	784.81	416.74	4,556.21	5,000.00	5,000.00
67000 - Postage & Shipping Expense					
67000-5 - Postage & Shipping - Water	40.00	208.37	1,051.21	2,500.00	2,500.00
67000-6 - Postage & Shipping - Sewer	40.00	208.37	1,042.29	2,500.00	2,500.00
Total 67000 - Postage & Shipping Expense	80.00	416.74	2,093.50	5,000.00	5,000.00
68000 - Equipment Rental Expense	0.00	83.37	0.00	1,000.00	1,000.00
68500 - Repairs & Maintenance					
68500-5 - Repairs & Maintenance - Water	1,527.50	2,666.63	39,546.77	32,000.00	32,000.00
68500-6 - Repairs & Maintenance - Sewer	1,250.00	666.63	7,647.98	3,000.00	3,000.00
68510-6 - Sewer Line Damage Repair	0.00		3,030.25		
68520-5 - WTP PEC Power Failure 9/11/18 (2018 Lightning stor...	382.50		2,519.12		
68521-5 - WTP PEC Power Failure 10/22/18 (Lake Travis Flood)	2,268.95		6,203.87		
68522-5 - Barge Storm Damage 10/16/18 (Barge only storm da...	1,149.04		15,675.57		
Total 68500 - Repairs & Maintenance	16,494.94	3,333.26	76,622.41	40,000.00	40,000.00
68900 - Repair Parts					
68900-5 - Repair Parts - Water	0.00	933.37	4,504.53	11,200.00	11,200.00
68900-6 - Repair Parts - Sewer	386.44	400.00	3,018.13	4,800.00	4,800.00

8:51 AM

01/03/19

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2018

	Dec 18	Budget	Jan - Dec 18	YTD Budget	Annual Budget
Total 60000 Repair Parts	395.44	1,333.37	7,522.69	16,000.00	16,000.00
60000 Printing Expense					
69000-5 Printing Expense - Water	0.00	20.87	1,092.20	250.00	250.00
69000-6 Printing Expense - Sewer	0.00	20.87	1,092.20	250.00	250.00
Total 69000 Printing Expense	0.00	41.74	2,184.40	500.00	500.00
71500 Interest Expense					
71500-6 Interest Expense - Sewer	1,862.25	1,333.37	13,602.56	16,000.00	16,000.00
Total 71500 Interest Expense	1,862.25	1,333.37	13,602.56	16,000.00	16,000.00
72100 Taxes-Property	0.00	3.37	0.00	40.00	40.00
77500 Meetings/Conferences					
77500-6 Meetings/Conferences-Water	0.00	104.13	691.19	1,250.00	1,250.00
77500-6 Meetings/Conferences-Sewer	0.00	104.13	691.19	1,250.00	1,250.00
Total 77500 Meetings/Conferences	0.00	208.26	1,382.38	2,500.00	2,500.00
Total Expense	26,480.48	12,740.76	202,052.42	152,890.00	152,890.00
Net Ordinary Income	-422.53	6,841.32	77,351.54	70,102.00	70,102.00
Other Income/Expense					
Other Income					
41000 Interest Income	35.33	29.13	331.39	350.00	350.00
Total Other Income	35.33	29.13	331.39	350.00	350.00
Other Expense					
72500 Depreciation Expense	0.00	4,606.63	0.00	56,000.00	56,000.00
Total Other Expense	0.00	4,606.63	0.00	56,000.00	56,000.00
Net Other Income	35.33	-4,637.50	331.39	-55,650.00	-55,650.00
Net Income	-387.20	1,203.82	78,282.93	14,452.00	14,452.00

5:03 PM

01/10/20

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2019

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
40000 · Standby Fees					
40000-6 · Standby Fees - Water	4,098.40	1,375.00	20,730.74	18,500.00	18,500.00
40000-6 · Standby Fees - Sewer	4,098.40	1,375.00	20,730.74	18,500.00	18,500.00
Total 40000 · Standby Fees	8,196.80	2,750.00	41,461.48	33,000.00	33,000.00
40200 · Water & Sewer Services					
40200-6 · Water Services	17,287.35	17,916.66	228,199.16	215,000.00	215,000.00
40200-6 · Sewer Services	11,212.40	11,666.67	141,469.36	140,000.03	140,000.03
40200 · Water & Sewer Services - Other	0.00		-127.42		
Total 40200 · Water & Sewer Services	28,499.75	29,583.33	369,541.10	355,000.03	355,000.03
40300 · Late Charges					
40300-6 · Late Charges - Water	183.80	375.00	3,120.41	4,500.00	4,500.00
40300-6 · Late Charges - Sewer	124.35	250.00	1,972.01	3,000.00	3,000.00
Total 40300 · Late Charges	308.15	625.00	5,092.42	7,500.00	7,500.00
40400 · Membership Fees	0.00		-1,780.32		
40410 · Membership Transfer Fees					
40410-6 · Membership Transfer Fees-Water	0.00	12.50	-160.99	150.00	150.00
40410-6 · Membership Transfer Fees-Sewer	0.00	12.50	-181.01	150.00	150.00
40410 · Membership Transfer Fees - Other	0.00		120.75		
Total 40410 · Membership Transfer Fees	0.00	25.00	-201.25	300.00	300.00
40500 · Equity Buy-In Fees	4,600.00	2,300.00	50,600.00	27,600.00	27,600.00
40600 · Water & Sewer Taps					
40600-6 · Water Taps	862.50	431.25	10,350.00	5,175.00	5,175.00
40600-6 · Sewer Taps	862.50	431.25	10,350.00	5,175.00	5,175.00
Total 40600 · Water & Sewer Taps	1,725.00	862.50	20,700.00	10,350.00	10,350.00
42000 · Insurance Claim Settlements	0.00		59,855.84		
44000 · Regulatory Assessment fee refun					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00		-660.13		
44000-6 · Regulatory Assess Fee Ref - Wat	0.00		-1,046.69		
Total 44000 · Regulatory Assessment fee refun	0.00		-1,706.82		
46400 · Reconnect fee					
46400-6 · Reconnect Fee - Water	0.00	16.66	0.00	200.00	200.00
46400-6 · Reconnect Fee - Sewer	0.00	16.66	0.00	200.00	200.00
Total 46400 · Reconnect fee	0.00	33.32	0.00	400.00	400.00
49200 · Airport Irrigation Project	0.00		1,000.00		
Total Income	43,329.70	36,179.15	544,562.45	434,150.03	434,150.03
Cost of Goods Sold					
50000 · COS-Operator					
50000-6 · COS Operator - Water	6,475.00	6,682.84	76,346.25	80,194.00	80,194.00
50000-6 · COS Operator - Sewer	3,500.00	3,598.41	41,518.75	43,181.00	43,181.00

Attachment Ratepayers 1-18

5:03 PM
01/10/20
Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2019

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Total 50000 · COS-Operator	9,975.00	10,281.25	117,865.00	123,375.00	123,375.00
57000 · COS-Chemicals					
57000-5 · COS Chemicals - Water	3,273.99	943.25	11,724.07	11,319.00	11,319.00
57000-6 · COS Chemicals - Sewer	311.17	19.25	311.17	231.00	231.00
Total 57000 · COS-Chemicals	3,585.16	962.50	12,035.24	11,550.00	11,550.00
57500 · COS-Electricity					
57500-5 · COS Electricity -Water	824.78	1,116.50	10,576.17	13,398.00	13,398.00
57500-6 · COS Electricity -Sewer	864.02	808.50	10,348.07	9,702.00	9,702.00
Total 57500 · COS-Electricity	1,688.80	1,925.00	20,922.24	23,100.00	23,100.00
58000 · COS-Sludge Removal					
58000-5 · COS-Sludge Removal - Water	277.50	345.00	972.50	4,140.00	4,140.00
58000-6 · COS-Sludge Removal - Sewer	0.00	405.00	1,390.00	4,860.00	4,860.00
Total 58000 · COS-Sludge Removal	277.50	750.00	2,362.50	9,000.00	9,000.00
58500 · LCRA - Raw Water Fee					
58500-5 · COS-LCRA Raw Water Fee - Water	952.13	600.00	4,780.29	7,200.00	7,200.00
58500-6 · COS-LCRA Raw Water Fee - Sewer	634.75	400.00	3,709.41	4,800.00	4,800.00
Total 58500 · LCRA - Raw Water Fee	1,586.88	1,000.00	8,489.70	12,000.00	12,000.00
59000 · COS-Lab Fees					
59000-5 · COS Lab Fees- Water	190.12	346.66	3,206.88	4,160.00	4,160.00
59000-6 · COS Lab Fees- Sewer	416.00		4,947.08		
59000 · COS-Lab Fees - Other	305.00		305.00		
Total 59000 · COS-Lab Fees	911.12	346.66	8,458.76	4,160.00	4,160.00
Total COGS	18,024.48	15,265.41	170,133.44	183,185.00	183,185.00
Gross Profit	25,305.24	20,913.74	374,429.01	250,965.03	250,965.03
Expense					
77600 · Website					
77600-5 · Website - Water	0.00	16.66	0.00	200.00	200.00
77600-6 · Website - Sewer	0.00	16.66	0.00	200.00	200.00
Total 77600 · Website	0.00	33.32	0.00	400.00	400.00
59610 · Install New Service Taps					
59610-5 · Install New Service Taps-Water	780.00	375.00	10,531.06	4,500.00	4,500.00
59610-6 · Install New Service Taps-Sewer	2,833.22	375.00	10,453.90	4,500.00	4,500.00
Total 59610 · Install New Service Taps	3,393.22	750.00	20,984.96	9,000.00	9,000.00
62000 · Bank Charges					
62000-5 · Bank Charges - Water	7.50	25.00	110.92	300.00	300.00
62000-6 · Bank Charges - Sewer	7.50	25.00	103.42	300.00	300.00
62000 · Bank Charges - Other	0.00		7.50		
Total 62000 · Bank Charges	15.00	50.00	221.84	600.00	600.00
62400 · Bookkeeping					
62400-6 · Bookkeeping - Sewer	429.04		2,081.54		

Attachment Ratepayers 1-18

5:03 PM

01/10/20

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2019

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
62400-5 · Bookkeeping - Water	429.04		2,081.54		
Total 62400 · Bookkeeping	858.08		4,163.08		
62500 · Accounting					
62500-5 · Accounting - Water	0.00	416.66	915.00	5,000.00	5,000.00
62500-6 · Accounting - Sewer	0.00	416.66	770.00	5,000.00	5,000.00
Total 62500 · Accounting	0.00	833.32	1,685.00	10,000.00	10,000.00
62600 · Billing Services					
62600-5 · Billing - Water	900.00	700.00	7,839.62	8,400.00	8,400.00
62600-6 · Billing - Sewer	900.00	700.00	7,839.61	8,400.00	8,400.00
Total 62600 · Billing Services	1,800.00	1,400.00	15,679.23	16,800.00	16,800.00
62800 · Total Contract Services					
62804-5 · Professional Engineer - Water	0.00	208.34	0.00	2,500.00	2,500.00
62804-6 · Professional Engineer - Sewer	0.00	291.66	3,069.00	3,500.00	3,500.00
62806-5 · Consulting Fees - Water	0.00	166.66	0.00	2,000.00	2,000.00
62806-6 · Consulting Fees - Sewer	0.00	83.34	0.00	1,000.00	1,000.00
Total 62800 · Total Contract Services	0.00	750.00	3,069.00	9,000.00	9,000.00
63000 · Legal/Appraisal					
63000-5 · Legal/Appraisal - Water	0.00	600.00	3,707.83	7,200.00	7,200.00
63000-6 · Legal/Appraisal - Sewer	0.00	600.00	3,702.82	7,200.00	7,200.00
63100-5 · Lawsuit 2017/18-Water (2017/18 Lawsuit)	22,812.28	983.34	79,586.41	11,800.00	11,800.00
63100-6 · Lawsuit 2017/18-Sewer	22,812.28	983.34	79,586.40	11,800.00	11,800.00
Total 63000 · Legal/Appraisal	45,624.56	3,166.68	186,583.46	38,000.00	38,000.00
63500 · Dues & Subscriptions					
63500-5 · Dues/Subscriptions - Water	0.00	77.09	89.23	925.00	925.00
63500-6 · Dues/Subscriptions - Sewer	0.00	77.09	89.22	925.00	925.00
63501 · CTWC Subscription	0.00	166.66	0.00	2,000.00	2,000.00
Total 63500 · Dues & Subscriptions	0.00	320.84	178.45	3,850.00	3,850.00
64000 · Regulatory System Fee					
64010-6 · TCEQ Annual Fee - Sewer	0.00	125.00	1,250.00	1,500.00	1,500.00
64020-6 · TCEQ Annual Water System Fee	565.95	62.50	565.95	750.00	750.00
Total 64000 · Regulatory System Fee	565.95	187.50	1,815.95	2,250.00	2,250.00
65500 · Insurance					
65500-5 · Insurance - Water	0.00	666.66	7,080.28	8,000.00	8,000.00
65500-6 · Insurance - Sewer	0.00	666.66	7,080.27	8,000.00	8,000.00
Total 65500 · Insurance	0.00	1,333.32	14,160.55	16,000.00	16,000.00
66000 · Office Supplies					
66000-5 · Office Supplies - Water	970.86	125.00	2,354.62	1,500.00	1,500.00
66000-6 · Office Supplies - Sewer	1,165.78	125.00	2,352.37	1,500.00	1,500.00
Total 66000 · Office Supplies	2,136.64	250.00	4,706.99	3,000.00	3,000.00
66500 · Telephone and Internet					
66500-5 · Telephone/Internet - Water	538.26	250.00	3,356.70	3,000.00	3,000.00

Attachment Ratepayers 1-18

5:03 PM

01/10/20

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2019

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
66500-6 · Telephone/Internet - Sewer	165.24	250.00	2,903.54	3,000.00	3,000.00
66500 · Telephone and Internet - Other	0.00		289.20		
Total 66500 · Telephone and Internet	703.50	500.00	6,549.44	6,000.00	6,000.00
67000 · Postage & Shipping Expense					
67000-6 · Postage & Shipping - Water	270.40	166.66	1,327.29	2,000.00	2,000.00
67000-6 · Postage & Shipping - Sewer	270.40	166.66	1,362.68	2,000.00	2,000.00
Total 67000 · Postage & Shipping Expense	540.80	333.32	2,709.97	4,000.00	4,000.00
68000 · Equipment Rental Expense	0.00	83.34	250.00	1,000.00	1,000.00
68600 · Repairs & Maintenance					
68600-6 · Repairs & Maintenance - Water	3,258.84	2,916.66	21,389.26	35,000.00	35,000.00
68600-6 · Repairs & Maintenance - Sewer	1,165.92	833.34	6,923.19	10,000.00	10,000.00
68622-6 · Barge Storm Damage 10/16/18 (Barge only storm damage)	0.00	500.00	42,747.78	6,000.00	6,000.00
Total 68600 · Repairs & Maintenance	4,424.76	4,250.00	71,060.23	51,000.00	51,000.00
68650 · Sludge Removal	0.00		90.00		
68600 · Repair Parts					
68600-6 · Repair Parts - Water	0.00	933.34	6,218.26	11,200.00	11,200.00
68600-6 · Repair Parts - Sewer	139.00	400.00	511.93	4,800.00	4,800.00
Total 68600 · Repair Parts	139.00	1,333.34	6,730.19	16,000.00	16,000.00
69000 · Printing Expense					
69000-6 · Printing Expense - Water	0.00	62.50	84.00	750.00	750.00
69000-6 · Printing Expense - Sewer	0.00	62.50	84.00	750.00	750.00
Total 69000 · Printing Expense	0.00	125.00	168.00	1,500.00	1,500.00
71500 · Interest Expense					
71500-6 · Interest Expense - Water	0.00	1,166.66	971.59	14,000.00	14,000.00
71500-6 · Interest Expense - Sewer	901.72		10,843.43		
Total 71500 · Interest Expense	901.72	1,166.66	11,815.02	14,000.00	14,000.00
72100 · Taxes-Property	0.00	3.34	0.00	40.00	40.00
77500 · Meetings/Conferences					
77500-6 · Meetings/Conferences-Water	50.00	104.16	837.50	1,250.00	1,250.00
77500-6 · Meetings/Conferences-Sewer	50.00	104.16	292.50	1,250.00	1,250.00
Total 77500 · Meetings/Conferences	100.00	208.32	1,130.00	2,500.00	2,500.00
Total Expense	61,203.23	17,078.30	333,751.36	204,940.00	204,940.00
Net Ordinary Income	-35,897.99	3,835.44	40,677.65	46,025.03	46,025.03
Other Income/Expense					
Other Income					
41000 · Interest Income	68.34		481.01		
Total Other Income	68.34		481.01		
Other Expense					
72500 · Depreciation Expense	0.00	4,666.66	0.00	56,000.00	56,000.00
Total Other Expense	0.00	4,666.66	0.00	56,000.00	56,000.00

Attachment Ratepayers 1-18

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Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget Performance
December 2019

	Dec 19	Budget	Jan - Dec 19	YTD Budget	Annual Budget
Net Other Income	68.34	-4,666.66	481.01	-56,000.00	-56,000.00
Net Income	-35,829.65	-831.22	41,168.66	-9,974.97	-9,974.97

Balance Sheet

As of December 31, 2017

Attachment Ratepayers 1-18

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
10200 Cash in Bank-2100725	37,466.97
10205 - Capital Expenditures Reserve	47,158.10
10400 - MM/Contingency Funds-128546	59,487.03
Total Checking/Savings	144,112.10
Total Current Assets	144,112.10
Fixed Assets	
15401 - Tennis Village Lift Station (Replace Lift Station)	36,841.90
15000 - Furniture & Fixtures	2,572.62
15100 - Equipment	109,418.15
15200 - Fence	19,017.66
15300 - Water Treatment Facility	191,994.20
15310 - 2004 Water Plant Expansion	6,500.00
15340 - 3-Phase Electrical Upgrade	8,699.00
15350 - 2004 Water Storage Tank	70,649.95
15400 - Improvements	34,888.96
15500 - Building	3,377.58
15600 - Sewer Plant	125,233.87
15650 - Barge Replacement	652.27
15700 - Hydrotank Foundation	9,599.19
15750 - Boat	4,000.00
15800 - Decant Lagoon	18,475.51
15850 - 2014 WW Treatment Plant (Expenditures for WWTP)	788,648.35
15851 - Total Land	
16800 - Lot 253	6,403.75
16900 - Land	54,705.69
Total 15851 - Total Land	61,109.44
15900 - Sewer Plant Bldg new	18,277.70
15950 - 2007 Water Treatment Plant	679,210.33
17000 - Accumulated Depreciation	-848,935.83
Total Fixed Assets	1,340,230.85
Other Assets	
19300 - Standby Fees Delinquent	6,008.00
Total Other Assets	6,008.00
TOTAL ASSETS	1,490,350.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 - Water & Sewer Taxes Payable	1,371.42
Total Other Current Liabilities	1,371.42
Total Current Liabilities	1,371.42
Long Term Liabilities	
27500 - Membership Fees Refundabl	89,150.00
27750 - Loan ABT WWTP April 4 2014 (This is first loan for WWTP)	298,913.70
Total Long Term Liabilities	388,063.70
Total Liabilities	389,435.12
Equity	
39005 - Retained Earnings	1,105,836.15
Net Income	-5,920.32
Total Equity	1,100,915.83
TOTAL LIABILITIES & EQUITY	1,490,350.95

2:01 PM

04/17/18

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget vs. Actual
January through December 2017

	Jan - Dec 17	Budget
Ordinary Income/Expense		
Income		
40000 · Standby Fees		
40000-5 · Standby Fees - Water	10,832.80	
40000-6 · Standby Fees - Sewer	10,832.79	
40000 · Standby Fees - Other	0.00	50,000.00
Total 40000 · Standby Fees	21,665.59	50,000.00
40200 · Water & Sewer Services		
40200-5 · Water Services	167,806.41	
40200-6 · Sewer Services	112,066.61	
40200 · Water & Sewer Services - Other	0.00	255,000.00
Total 40200 · Water & Sewer Services	279,873.02	255,000.00
40300 · Late Charges		
40300-5 · Late Charges - Water	3,604.91	
40300-6 · Late Charges - Sewer	3,145.39	
40300 · Late Charges - Other	0.00	5,000.00
Total 40300 · Late Charges	6,750.30	5,000.00
40410 · Membership Transfer Fees		
40410-5 · Membership Transfer Fees-Water	35.00	
40410-6 · Membership Transfer Fees-Sewer	35.00	
40410 · Membership Transfer Fees - Other	0.00	100.00
Total 40410 · Membership Transfer Fees	70.00	100.00
40500 · Equity Buy-in Fees		
40500-5 · Equity Buy-In Fees - Water	12,000.00	
40500-6 · Equity Buy-In Fees - Sewer	12,000.00	
40500 · Equity Buy-in Fees - Other	0.00	40,000.00
Total 40500 · Equity Buy-in Fees	24,000.00	40,000.00
40600 · Water & Sewer Taps		
40600-5 · Water Taps	4,500.00	
40600-6 · Sewer Taps	3,750.00	
40600 · Water & Sewer Taps - Other	0.00	15,000.00
Total 40600 · Water & Sewer Taps	8,250.00	15,000.00
46400 · Reconnect fee		
46400-5 · Reconnect Fee - Water	17.50	
46400-6 · Reconnect Fee - Sewer	17.50	
46400 · Reconnect fee - Other	0.00	500.00
Total 46400 · Reconnect fee	35.00	500.00
48000 · Miscellaneous Income	0.00	0.00
Total Income	340,643.91	365,600.00
Cost of Goods Sold		
50000 · COS-Operator		
50000-5 · COS Operator - Water	71,530.00	
50000-6 · COS Operator - Sewer	38,270.00	
50000 · COS-Operator - Other	0.00	109,800.00
Total 50000 · COS-Operator	109,800.00	109,800.00
57000 · COS-Chemicals		
57000-5 · COS Chemicals - Water	10,123.82	
57000-6 · COS Chemicals - Sewer	300.79	
57000 · COS-Chemicals - Other	0.00	6,000.00
Total 57000 · COS-Chemicals	10,424.61	6,000.00
57500 · COS-Electricity		

2:01 PM

04/17/18

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget vs. Actual
 January through December 2017

	Jan - Dec 17	Budget
57500-5 · COS Electricity -Water	11,560.70	
57500-6 · COS Electricity -Sewer	8,582.69	
57500 · COS-Electricity - Other	0.00	21,000.00
Total 57500 · COS-Electricity	20,143.39	21,000.00
58000 · COS-Sludge Removal		
58000-5 · COS-Sludge Removal - Water	2,661.10	
58000-6 · COS-Sludge Removal - Sewer	5,433.90	
58000 · COS-Sludge Removal - Other	0.00	3,000.00
Total 58000 · COS-Sludge Removal	8,095.00	3,000.00
58500 · LCRA - Raw Water Fee		
58500-5 · COS-LCRA Raw Water Fee - Water	4,982.50	
58500-6 · COS-LCRA Raw Water Fee - Sewer	3,568.93	
58500 · LCRA - Raw Water Fee - Other	0.00	12,000.00
Total 58500 · LCRA - Raw Water Fee	8,551.43	12,000.00
59000 · COS-Lab Fees		
59000-5 · COS Lab Fees- Water	2,689.77	
59000-6 · COS Lab Fees- Sewer	2,554.27	
59000 · COS-Lab Fees - Other	0.00	9,000.00
Total 59000 · COS-Lab Fees	5,244.04	9,000.00
Total COGS	162,258.47	160,800.00
Gross Profit	178,385.44	204,800.00
Expense		
77600 · Website		
77600-5 · Website - Water	178.75	
77600-6 · Website - Sewer	178.75	
77600 · Website - Other	0.00	1,000.00
Total 77600 · Website	357.50	1,000.00
59610 · Install New Service Taps		
59610-5 · Install New Service Taps-Water	8,142.30	
59610-6 · Install New Service Taps-Sewer	7,313.09	
59610 · Install New Service Taps - Other	0.00	13,000.00
Total 59610 · Install New Service Taps	15,455.39	13,000.00
62000 · Bank Charges		
62000-5 · Bank Charges - Water	240.72	
62000-6 · Bank Charges - Sewer	240.71	
62000 · Bank Charges - Other	0.00	1,500.00
Total 62000 · Bank Charges	481.43	1,500.00
62500 · Accounting		
62500-5 · Accounting - Water	2,131.25	
62500-6 · Accounting - Sewer	2,131.25	
62500 · Accounting - Other	0.00	10,000.00
Total 62500 · Accounting	4,262.50	10,000.00
62600 · Billing Services		
62600-5 · Billing - Water	7,964.00	
62600-6 · Billing - Sewer	7,963.99	
62600 · Billing Services - Other	0.00	15,000.00
Total 62600 · Billing Services	15,927.99	15,000.00
62800 · Total Contract Services		
62804-5 · Professional Engineer - Water	0.00	5,000.00
62804-6 · Professional Engineer - Sewer	375.00	
62806-5 · Consulting Fees - Water	781.25	2,500.00

2:01 PM

04/17/18

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget vs. Actual
 January through December 2017

	Jan - Dec 17	Budget
62806-6 · Consulting Fees - Sewer	1,500.63	
Total 62800 · Total Contract Services	2,656.88	7,500.00
63000 · Legal/Appraisal		
63000-5 · Legal/Appraisal - Water	1,123.61	
63000-6 · Legal/Appraisal - Sewer	1,123.60	
63000 · Legal/Appraisal - Other	0.00	1,500.00
Total 63000 · Legal/Appraisal	2,247.21	1,500.00
63500 · Dues & Subscriptions		
63500-5 · Dues/Subscriptions - Water	276.17	
63500-6 · Dues/Subscriptions - Sewer	276.17	
63501 · CTWC Subscription	2,000.00	2,000.00
63500 · Dues & Subscriptions - Other	0.00	1,500.00
Total 63500 · Dues & Subscriptions	2,552.34	3,500.00
64000 · Regulatory Assessment Fee		
64010-6 · TCEQ Annual Fee - Sewer	1,250.00	1,500.00
64020-5 · TCEQ Annual Water System Fee	568.40	750.00
Total 64000 · Regulatory Assessment Fee	1,818.40	2,250.00
65500 · Insurance		
65500-5 · Insurance - Water	6,288.58 ✓	
65500-6 · Insurance - Sewer	6,288.57	
65500 · Insurance - Other	0.00	13,000.00
Total 65500 · Insurance	12,577.15	13,000.00
65900 · Meals & Entertainment	0.00	1,500.00
66000 · Office Supplies		
66000-5 · Office Supplies - Water	760.66 ✓	
66000-6 · Office Supplies - Sewer	808.99	
66000 · Office Supplies - Other	0.00	5,000.00
Total 66000 · Office Supplies	1,569.65	5,000.00
66500 · Telephone and Internet		
66500-5 · Telephone/Internet - Water	2,014.71 ✓	
66500-6 · Telephone/Internet - Sewer	2,141.10	
66500 · Telephone and Internet - Other	0.00	4,500.00
Total 66500 · Telephone and Internet	4,155.81	4,500.00
67000 · Postage & Shipping Expense		
67000-5 · Postage & Shipping - Water	1,213.82 ✓	
67000-6 · Postage & Shipping - Sewer	1,296.27	
67000 · Postage & Shipping Expense - Other	0.00	2,000.00
Total 67000 · Postage & Shipping Expense	2,510.09	2,000.00
68000 · Equipment Rental Expense	0.00	1,000.00
68500 · Repairs & Maintenance		
68500-5 · Repairs & Maintenance - Water	28,605.22 ✓	
68500-6 · Repairs & Maintenance - Sewer	6,875.33	
68500 · Repairs & Maintenance - Other	0.00	30,000.00
Total 68500 · Repairs & Maintenance	35,480.55	30,000.00
68550 · Sludge Removal	0.00	
68600 · Repair Parts		
68600-5 · Repair Parts - Water	5,922.13 ✓	
68600-6 · Repair Parts - Sewer	2,545.39	
68600 · Repair Parts - Other	0.00	12,500.00
Total 68600 · Repair Parts	8,467.52	12,500.00

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04/17/18

Cash Basis

Windermere Oaks W.S.C.
Profit & Loss Budget vs. Actual
 January through December 2017

	Jan - Dec 17	Budget
69000 · Printing Expense	0.00	500.00
71500 · Interest Expense		
71500-6 · Interest Expense - Sewer	15,306.90	
71500 · Interest Expense - Other	0.00	18,000.00
Total 71500 · Interest Expense	15,306.90	18,000.00
72100 · Taxes-Property	0.00	40.00
77500 · Meetings/Conferences		
77500-5 · Meetings/Conferences-Water	1,466.47	
77500-6 · Meetings/Conferences-Sewer	1,466.45	
77500 · Meetings/Conferences - Other	0.00	1,250.00
Total 77500 · Meetings/Conferences	2,932.92	1,250.00
Total Expense	128,760.23	144,540.00
Net Ordinary Income	49,625.21	60,260.00
Other Income/Expense		
Other Income		
41000 · Interest Income	362.47	250.00
48100 · Other Income (Other Income)		
Sale of Land	0.00	0.00
48100 · Other Income (Other Income) - Other	0.00	0.00
Total 48100 · Other Income (Other Income)	0.00	0.00
Total Other Income	362.47	250.00
Other Expense		
72500 · Depreciation Expense	55,908.00	
Total Other Expense	55,908.00	
Net Other Income	-55,545.53	250.00
Net Income	-5,920.32	60,510.00

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-19 What was the amount of the operations and maintenance cost that the 2019 Rate Study/Rate Analysis was intending to recover? Please produce copies of all documents prepared by, or on behalf of, the Corporation in support of this response.

RESPONSE:

The 2019 Rate Analysis used 2019 year-end expenses for operations and maintenance for its calculation of rates. Those expenses are listed in the document "2019 Profits & Loss Budget Performance" included in Attachment Ratepayers 1-18.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-20 Produce total number of active meters for each individual year; 2016, 2017, 2018 and 2019 additionally include master meters for individual years. If no master meter accounts exist please state so.

RESPONSE: The total number of active meters for December of each year is below:

December 2016 – 254 meters

December 2017 – 259 meters

December 2018 – 266 meters

December 2019—281 meters

WOWSC is not aware of any master meter accounts.

Prepared by: Joe Gimenez

Sponsored by: Joe Gimenez

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-21 Produce contract between Corporation General Manager and Corix Utilities for Corporation operations.

RESPONSE:

See Confidential Attachment Ratepayers 1-21.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**Attachment
Ratepayers 1-21
is Confidential and being
provided under seal.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-22 Provide list of total billed and received in revenues for 2019 standby fees for all individual property owners in the;

- a. Spicewood Airport
- b. Tennis Village Subdivision
- c. Ranch at Windermere Subdivision
- d. Windermere Oaks Subdivision
- e. Pilots Landing Subdivision
- f. All others in CCN service area not included above

RESPONSE:

Ratepayers 1-22 is subject to a pending objection. Notwithstanding this objection WOWSC responds as follows:

WOWSC does not maintain its books in a manner that breaks down customers by subdivision. See Confidential Attachment Ratepayers 1-22.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**Attachment
Ratepayers 1-22
is Confidential and being
provided under seal.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-23 Provide a current list of properties with multiple connections to one meter and multiple connections to one grinder pump for sewer service.

RESPONSE:

The WOWSC Board disallowed the practice of allowing multiple properties to connect to one meter and/or grinder pump in 2015. The Board grandfathered existing properties with multiples connections to one meter and/or grinder pump, but does not maintain a list of these properties.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-24 Provide all communication with any and all insurance companies related to submitted claims for all past, potential and current litigation involving the years 2016-2020.

RESPONSE:

See Voluminous Attachment Ratepayers 1-24.

Prepared by: Joe Gimenez
Sponsored by: Joe Gimenez

**Attachment
Ratepayers 1-24
is Voluminous and being
provided electronically.**

PUC DOCKET NO. 50788
SOAH DOCKET NO. 473-20-4071.WS

**WINDERMERE OAKS WATER SUPPLY CORPORATION'S RESPONSE TO
RATEPAYER'S FIRST REQUEST FOR INFORMATION**

Ratepayers 1-25 Provide all appraisals completed for the Corporation on remaining 7+ acres in the Spicewood Airport Area, specifically legal description ABS A0776 MA. Catalina Salinas, 2.9857 acres, and 4.027 acres and all easements in the Spicewood Airport Area.

RESPONSE:

See Response to Ratepayers 1-13 for all appraisals.

Prepared by: Mike Nelson
Sponsored by: Mike Nelson

CD ATTACHED
*Voluminous Attachments

TO VIEW PLEASE CONTACT
CENTRAL RECORDS
512-936-7180

Stenobothrus sumatrensis *