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SOAH DOCKET NO. 473-20-4071.WS  
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RATEPAYERS APPEAL OF THE	§	BEFORE THE STATE OFFICE
DECISION BY WINDERMERE OAKS	§	
WATER SUPPLY CORPORATION TO	§	OF
CHANGE WATER AND SEWER	§	
RATES	§	ADMINISTRATIVE HEARINGS

DIRECT TESTIMONY

OF

MIKE NELSON

ON BEHALF OF

WINDERMERE OAKS WATER SUPPLY CORPORATION

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**DIRECT TESTIMONY OF  
MIKE NELSON**

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**ATTACHMENTS:**

Attachment MN-1:	Charts Detailing Windermere Oaks Water Supply Corporation's Rates from 2015 to 2020
Attachment MN-2	Texas Rural Water Association Rate Sheet
Attachment MN-3	Windermere Oaks Water Supply Corporation's 2019 Budget
Attachment MN-4	Windermere Oaks Water Supply Corporation's 2020 Budget
Attachment MN-5	Windermere Oaks Water Supply Corporation's 2021 Budget

**WORKPAPERS:**

Workpaper MN-1

Legal Invoices

Workpaper MN-2

2019 Invoices (*Voluminous*)

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

<b>RATEPAYERS APPEAL OF THE DECISION BY WINDERMERE OAKS WATER SUPPLY CORPORATION TO CHANGE WATER AND SEWER RATES</b>	<b>§ § § § §</b>	<b>BEFORE THE STATE OFFICE  OF  ADMINISTRATIVE HEARINGS</b>
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**DIRECT TESTIMONY OF  
MIKE NELSON**

**I. INTRODUCTION**

**Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND CURRENT  
EMPLOYMENT POSITION.**

**A.** My name is Mike Nelson. I serve as a board member and treasurer for the Windermere Oaks Water Supply Corporation ("WOWSC"). My business address in this capacity is 424 Coventry Road, Spicewood, Texas, 78669.

**Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

**A.** I am filing Direct Testimony on behalf of WOWSC.

**Q. PLEASE DESCRIBE YOUR BACKGROUND AND PROFESSIONAL  
EXPERIENCE.**

**A.** I have a Bachelor of Science in Electrical Engineering from the University of Cincinnati and have worked in the semiconductor industry for 37 years. I have been Secretary/Treasurer of the WOWSC Board since April 21, 2018. My skills and experience include managing teams, budgets, projects, interfacing with various organizations inside and outside the company, problem solving, and creating and driving solutions.

**Q. HOW LONG HAVE YOU BEEN WORKING FOR WOWSC?**

1 A. I have been a volunteer member of the WOWSC Board since April 21, 2018.

2 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

3 A. The purpose of my testimony is to explain WOWSC's history of rate changes and  
4 specifically explain the need for the current rate increase in dispute.

5 **Q. HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THE**  
6 **PUBLIC UTILITY COMMISSION OF TEXAS?**

7 A. No.

8 **II. WOWSC'S RATE CHANGES**

9 **Q. WHAT WAS THE RATE CHARGED AT THE TIME THE NEW RATES**  
10 **WERE APPROVED BY WOWSC ON FEBRUARY 11, 2020?**

11 A. Prior to the current rate increase, WOWSC had a minimum water service availability  
12 charge of \$50.95 and a minimum sewer service availability charge of \$40.12.

13 **Q. PLEASE DESCRIBE HOW WOWSC'S RATES HAVE CHANGED OVER THE**  
14 **YEARS.**

15 A. Three charts are included here as Attachment MN-1, and these provide WOWSC's  
16 rates for the following periods: 1) October 1, 2015–May 22, 2018; 2) May 22, 2018–  
17 March 23, 2020, and; 3) WOWSC's current rates effective as of March 23, 2020.

- 18 • From October 1, 2015 to May 22, 2018: Water and Sewer Standby Fees both  
19 increased 15% from \$13.00 to \$14.95 per month; Membership Fee increased  
20 15% from \$350.00 to \$402.50; Equity Buy-In Fee increased 15% from \$4000.00  
21 to \$4600.00; Customer Service Inspection Fee remained at \$350.00; Water and  
22 Sewer Installation Fees both increased 15% from \$750.00 to \$862.50; Water  
23 Service Base Charge increased 9.6% from \$46.50 to \$50.95; additional water

gallage charges increased for 0–2000 gallons from \$0.00 per 1,000 gallons to \$3.55, increased 100% for 2,001–4,000 gallons from \$3.25 per 1,000 gallons to \$6.50, increased 77.3% for 4,001–8,000 gallons from \$5.50 per 1,000 gallons to \$9.75, increased 100% for 8,001–12,000 gallons from \$6.50 per 1,000 gallons to \$13.00, increased 62.5% for 12,001–15,000 gallons from \$8.00 per 1,000 gallons to \$13.00, increased 87.5% for 15,001–20,000 gallons from \$8.00 per 1,000 gallons to \$15.00, increased 50% for 20,001 or more gallons from \$10.00 per 1,000 gallons to \$15.00; Sewer Service Base Charge increased 2.9% from \$39.00 to \$40.12; additional sewer gallage charges increased for 0–2,000 gallons from \$0.00 per 1,000 gallons to \$3.94, increased 57.6% for 2,001–10,000 gallons from \$2.50 per 1,000 gallons to \$3.94, no change for 10,001 or more gallons as it remained at no additional charge.

- From May 22, 2018 to March 23, 2020: Increases were made only to the Water Service Base Charge of 77.5% from \$50.95 to \$90.39 and to the Sewer Service Base Charge of 65.5% from \$40.12 to \$66.41.

**Q. WHY DID WOWSC DETERMINE IT WAS NECESSARY TO INCREASE RATES?**

A. WOWSC's rate increase was based on the results of a rate analysis conducted by the Texas Rural Water Association ("TRWA"). The TRWA rate sheet is attached here as Attachment MN-2. WOWSC requested this rate analysis after receiving legal invoices in late 2019 of \$29,425.76, \$15,782.80, \$3,956.46, \$30,012.10, \$17,579.00, and \$10,531.87, totaling \$107,287.99 overall. WOWSC anticipated these significant legal costs to continue in Fiscal Year 2020.

1     **Q.     HAS WOWSC USED TRWA TO DETERMINE RATES IN THE PAST?**

2     A.     Yes, WOWSC used TRWA to determine the rate increase approved in 2018.  
3           According to TRWA's website, TRWA's Mission is "to serve, represent and support  
4           member water and wastewater utilities." TRWA is a statewide educational and trade  
5           association that represents the full spectrum of the rural water community. They are  
6           dedicated to helping water and wastewater systems provide efficient service and clean,  
7           safe drinking water to their customers. They have an active membership of  
8           approximately 750 retail public utilities that provide water and wastewater service to  
9           three million customers throughout Texas. They also have nearly 200  
10          water/wastewater industry suppliers that make up our Associate Membership. Since  
11          1969, TRWA has been well-respected in the industry for the high-quality support they  
12          provide to their members helping them meet the ever-changing challenges facing the  
13          industry.

14    **Q.     WHAT INFORMATION WAS AVAILABLE TO WOWSC AT THE TIME OF**  
15    **ITS DECISION TO INCREASE RATES?**

16    A.     The primary information available to WOWSC was the results of TRWA's rate  
17           analysis. Other information included 2019 year-end financials, the 2020 budget, recent  
18           legal invoices, and an updated guesstimate of legal costs for 2020. WOWSC's 2019  
19           year-end financials were used in the TRWA rate analysis, and a copy of these financials  
20           is attached here as Attachment MN-3.

21    **Q.     WHAT WERE THE RESULTS OF THE TRWA STUDY?**

22    A.     The TRWA rate analysis used WOWSC's 2019 year-end financials and determined a  
23           base water rate of \$116.68 per month using 253 customers. The number of customers



1 used in the analysis should have been 271 and not 253. This error was missed during  
2 review. 253 customers was a remnant in TRWA's rate sheet from the previous  
3 WOWSC Year 2018 rate analysis. TRWA employee James Smith used TRWA's rate  
4 sheet for the analysis. TRWA's rate sheet uses the cash needs basis methodology.

### 5 III. WOWSC'S BUDGET

6 **Q. WHAT WAS THE BUDGET AT THE TIME THE RATES WERE**  
7 **INCREASED?**

8 A. WOWSC updated the 2020 budget at the WOWSC Board Meeting on January 23,  
9 2020. This budget indicated total income of \$469,050, total COGS of \$178,725, and  
10 total expenses less COGS of \$427,840. This resulted in a net ordinary income loss of  
11 \$137,515. WOWSC also budgeted other expenses of \$37,000 for loan principal  
12 payments, resulting in a budgeted net loss of \$174,515. A copy of this budget is  
13 included here as Attachment MN-4.

14 **Q. DOES WOWSC ANTICIPATE ANY FUTURE INCREASES OR OTHER**  
15 **CHANGES IN THAT BUDGETED AMOUNT?**

16 A. WOWSC's 2021 budget indicates total income of \$621,617, total COGS of \$192,000,  
17 and total expenses less COGS of \$455,288.84. A copy of this budget is included here  
18 at Attachment MN-5. This results in a net ordinary income loss of \$25,671.84.  
19 WOWSC also budgeted other expenses of \$23,709.41 for loan principal payments,  
20 resulting in a budgeted net loss of \$49,381.25.

21 **Q. HOW DOES WOWSC DEVELOP THE BUDGET EACH YEAR?**

1 A. To develop the WOWSC yearly budget, the Board uses previous years' year-end  
2 financials, our loans' payment schedules, and our manager George Burriss's guidance  
3 on updates, projected changes, and planned project expenses.

4 **Q. WHY DID THE BUDGET ESTIMATE INDICATE A RATE INCREASE WAS**  
5 **NECESSARY?**

6 A. WOWSC's 2020 budget estimated a net loss of \$174,515 driven primarily by estimated  
7 legal costs of \$250,000. WOWSC was involved in several ongoing legal matters,  
8 described more thoroughly in the Direct Testimony of Joe Gimenez III. In order to  
9 defend itself in these various lawsuits, WOWSC needed to increase rates in order to be  
10 able to continue providing safe and adequate water and sewer service while also paying  
11 the necessary legal fees associated with ongoing litigation. Additionally, as discussed  
12 in the Direct Testimony of Joe Gimenez III, WOWSC was planning for many necessary  
13 improvements to the system and the fulfillment of financial obligations.

#### 14 **IV. OPERATIONS & MAINTENANCE**

##### 15 **A. Contract Labor**

16 **Q. PLEASE DESCRIBE THE COSTS INCLUDED FOR CONTRACT SERVICES.**

17 A. WOWSC does not have any direct employees. WOWSC has a contract with George  
18 Burriss, who in his role as General Manager contracts with Corix Utilities, Inc. to  
19 operate and perform maintenance and repair of the systems. WOWSC also has a  
20 contracts with Joe Gimenez to provide Public Information Officer services. Both Mr.  
21 Burriss and Mr. Gimenez address their contracts with WOWSC in their direct  
22 testimony.

1     **Q.     HOW WAS THIS ESTIMATE CREATED WHEN DEVELOPING WOWSC’S**  
2     **BUDGET?**

3     A.     George Burriss provided guidance on any updates with the Corix contract.

4                                   **B.     Water Supply**

5     **Q.     HOW DOES WOWSC OBTAIN ITS WATER SUPPLY?**

6     A.     WOWSC purchases water from the Lower Colorado River Authority (“LCRA”).

7     **Q.     HOW WERE THESE COSTS INCLUDED IN DEVELOPING THE WOWSC**  
8     **BUDGET?**

9     A.     WOWSC’s 2020 Budget includes this cost at the line item “Total 58500—LCRA—  
10     Raw Water Fee.” This line item is under the category labeled Cost of Goods Sold  
11     (“COGS”).<sup>1</sup>

12   **Q.     WHAT WATER CONSERVATION PROGRAMS DOES WOWSC HAVE IN**  
13   **PLACE?**

14   A.     WOWSC completed a water recycling project at the Waste Water Treatment Plant  
15     (“WWTP”) in October 2020 which is saving approximately 100,000 gallons of water  
16     per month. WOWSC has started a water recycling project at the Water Treatment Plant  
17     (“WTP”), which is anticipated to also save approximately 100,000 gallons of water per  
18     month. WOWSC committed \$34,000 to these projects and received a \$14,000 grant  
19     from the LCRA to complete them.

20   **Q.     HOW DOES WATER CONSERVATION AFFECT WOWSC’S WATER**  
21   **USAGE?**

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<sup>1</sup> See Attachment MN-3.

1 A. It is anticipated the water conservation projects effectively add capacity for  
2 approximately twenty new residences within our community.

3 **C. Repair & Maintenance**

4 **Q. WHAT COSTS ARE INCLUDED IN REPAIR & MAINTENANCE?**

5 A. Costs for repairs and maintenance of our WTP and WWTP.

6 **Q. WHERE ARE THE COSTS FOR REPAIR AND MAINTENANCE**  
7 **REFLECTED IN THE BUDGET?**

8 A. WOWSC's 2020 Budget includes these costs under "Expense" at the line item "Total  
9 68500—Repairs & Maintenance."<sup>2</sup>

10 **Q. HOW DOES WOWSC KEEP TRACK OF ITS REPAIR AND MAINTENANCE**  
11 **COSTS?**

12 A. WOWSC's manager, George Burriss, submits invoices for all repairs and maintenance  
13 and assigns them accordingly to water (line item No. 68500-5 in the year-end  
14 financials)<sup>3</sup> or to sewer (line item No. 68500-6 in the year-end financials).<sup>4</sup>

15 **Q. DID WOWSC EXPERIENCE ANY UNUSUAL MAINTENANCE COSTS FOR**  
16 **THE PERIOD FROM JANUARY 2019 UNTIL THE TIME THE RATES WERE**  
17 **ADOPTED?**

18 A. Yes. In 2019, WOWSC was still repairing our water intake barge from the damage  
19 incurred during 2018's severe storm and water surge on Lake Travis. The 2019 costs  
20 for barge storm repair were \$42,747.78 (line item No. 68522-5 in the year-end

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<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*, see also Workpaper MN-1.

1 financials).<sup>5</sup> In 2019, WOWSC received a \$59,855.84 insurance payment for the barge  
2 storm damage (line item No. 42000 in the year-end financials).<sup>6</sup>

3 **Q. HOW WERE THE ACTUAL REPAIR AND MAINTENANCE COSTS USED IN**  
4 **DEVELOPING WOWSC'S BUDGET?**

5 A. We used previous year-end financials and George Burriss' guidance when developing  
6 the Repairs & Maintenance budget for 2020 and recognized the higher than usual repair  
7 costs in 2019 due to the barge storm damage.

8 **D. Utilities**

9 **Q. WHAT COSTS ARE INCLUDED IN UTILITIES?**

10 A. The Utilities in the TRWA rate sheet, as well as WOWSC's budget and year-end  
11 financials, reflects WOWSC's costs for electricity.

12 **Q. WHERE ARE THE COSTS FOR UTILITIES REFLECTED IN THE BUDGET?**

13 A. WOWSC's 2020 Budget includes these costs under Cost of Goods Sold at the line item  
14 "Total 57500—COS—Electricity."<sup>7</sup>

15 **Q. HOW DOES WOWSC KEEP TRACK OF ITS UTILITIES COSTS?**

16 A. First United Bank records WOWSC's automated payments from its checking account  
17 to Pedernales Electric Cooperative, and WOWSC tracks these payments as costs in the  
18 month-end financials.

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<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

1     **Q.     DID WOWSC EXPERIENCE ANY UNUSUAL UTILITIES COSTS FOR THE**  
2           **PERIOD FROM JANUARY 2019 UNTIL THE TIME THE RATES WERE**  
3           **ADOPTED?**

4     A.    No, not that I'm aware of.

5                               **E.     Office Expenses Billing**

6     **Q.     WHAT COSTS ARE INCLUDED IN OFFICE EXPENSES BILLING?**

7     A.    WOWSC's billing costs are for Lori Cantrell, who provides WOWSC's billing  
8           services, as discussed further in the Direct Testimony of George Burriss.

9     **Q.     DID WOWSC EXPERIENCE ANY UNUSUAL COSTS FOR OFFICE**  
10           **EXPENSES BILLING FOR THE PERIOD FROM JANUARY 2019 UNTIL THE**  
11           **TIME THE RATES WERE ADOPTED?**

12    A.    No, not that I'm aware of.

13    **Q.     HOW DOES WOWSC KEEP TRACK OF ITS OFFICE BILLING EXPENSES**  
14           **COSTS?**

15    A.    Billing Services are included in the monthly payment to George Burriss and are tracked  
16           in the month-end financials.

17                               **F.     Insurance**

18    **Q.     WHAT COSTS ARE INCLUDED IN INSURANCE?**

19    A.    WOWSC's insurance and our manager's top license insurance.

20    **Q.     WHERE ARE THE COSTS FOR INSURANCE REFLECTED IN THE**  
21           **BUDGET?**

1 A. WOWSC's 2020 Budget includes these costs under "Expense" at the line item "Total  
2 65500—Insurance."<sup>8</sup>

3 **Q. HOW DOES WOWSC BUDGET FOR INSURANCE COSTS FOR THE**  
4 **SYSTEM?**

5 A. WOWSC looks at previous year-end financials, and in this instance guesstimated  
6 increases in cost due to barge storm damage, ongoing legal defense costs, and George  
7 Burriss' ongoing guidance when developing the Insurance budget for 2020.

8 **Q. HOW DOES WOWSC KEEP TRACK OF ITS INSURANCE COSTS?**

9 A. Insurance payment is tracked in the month-end financials.

10 **Q. DID WOWSC EXPERIENCE ANY UNUSUAL INSURANCE COSTS FOR THE**  
11 **PERIOD FROM JANUARY 2019 UNTIL THE TIME THE RATES WERE**  
12 **ADOPTED?**

13 A. No, not that I'm aware of.

14 **G. Dues and Fees**

15 **Q. WHAT COSTS ARE INCLUDED IN DUES AND FEES?**

16 A. These costs include TCEQ regulatory water and sewer system fees, Central Texas  
17 Water Coalition ("CTWC") subscription, and TRWA membership.

18 **Q. WHAT BENEFIT DO THESE MEMBERSHIPS PROVIDE TO WOWSC?**

19 A. TRWA and CTWC provide guidance, counsel, services, and training.

20 **Q. WHERE ARE THE COSTS FOR DUES AND FEES REFLECTED IN THE**  
21 **BUDGET?**

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<sup>8</sup> *Id.*

1 A. WOWSC's 2020 Budget includes these costs under "Expense" at the line item "Total  
2 63500—Dues & Subscriptions" and line item "Total 64000—Regulatory System  
3 Fee."<sup>9</sup>

4 **Q. HOW DOES WOWSC KEEP TRACK OF ITS COSTS FOR DUES AND FEES?**

5 A. Dues and Fees payments are tracked in the month-end financials.

6 **Q. DID WOWSC EXPERIENCE ANY UNUSUAL COSTS FOR DUES AND FEES**  
7 **FOR THE PERIOD FROM JANUARY 2019 UNTIL THE TIME THE RATES**  
8 **WERE ADOPTED?**

9 A. No, not that I'm aware of.

10 **H. Professional Fees**

11 **Q. WHAT COSTS ARE INCLUDED IN PROFESSIONAL FEES?**

12 A. Legal fees and consulting fees are both included in WOWSC's budget and year-end  
13 financials.

14 **Q. WHERE ARE THE COSTS FOR PROFESSIONAL FEES REFLECTED IN**  
15 **THE BUDGET?**

16 A. WOWSC's 2020 Budget includes these costs under "Expense" at the line item "Total  
17 63000—Legal/Appraisal," at line item "Total 62800—Total Contract Services," and at  
18 line item "Total 62400—Bookkeeping."<sup>10</sup>

19 **Q. HOW DOES WOWSC BUDGET FOR PROFESSIONAL FEES FOR THE**  
20 **SYSTEM?**

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<sup>9</sup> *Id.*

<sup>10</sup> *Id.*



1 A. WOWSC used unpaid legal invoices, estimated legal costs based on ongoing litigation,  
2 previous year-end financials, and George Burriss' guidance to develop the 2020  
3 budgets for Legal/Appraisal, Total Contract Services, and Bookkeeping.

4 **Q. DID WOWSC EXPERIENCE ANY UNUSUAL COSTS FOR PROFESSIONAL**  
5 **FEES FOR THE PERIOD FROM JANUARY 2019 UNTIL THE TIME THE**  
6 **RATES WERE ADOPTED?**

7 A. Yes. As a result of the various lawsuits and inordinate amount of public information  
8 act requests, WOWSC incurred approximately \$171,337 in legal, accounting, and total  
9 contract services costs in 2019.<sup>11</sup>

10 **Q. DID WOWSC EXPECT THOSE INCREASED COSTS TO CONTINUE IN THE**  
11 **COMING YEAR?**

12 A. Yes. WOWSC expected legal costs to increase in 2020 versus 2019.

13 **Q. HOW DOES WOWSC KEEP TRACK OF ITS PROFESSIONAL FEES?**

14 A. Payments are tracked in the month-end financials. Bookkeeping also separately tracks  
15 legal invoices and payments.

16 **I. Other Operating Expenses**

17 **Q. WHAT COSTS ARE INCLUDED IN OTHER OPERATING EXPENSES?**

18 A. WOWSC includes Loan Principal Payments in Other Operating Expenses in its budget  
19 and year-end financials.

20 **Q. WHERE ARE THE COSTS FOR OTHER OPERATING EXPENSES**  
21 **REFLECTED IN THE BUDGET?**

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<sup>11</sup> See WP MN-1 for the Legal Invoices.

1 A. WOWSC's 2020 Budget includes these costs under "Other Expense" as indicated by  
2 the entry "Loan Principal Payments (Balloon payment \$171523.00 due 5/2021)."

3 **Q. HOW DOES WOWSC BUDGET FOR OTHER OPERATING EXPENSES FOR**  
4 **THE SYSTEM?**

5 A. WOWSC looks at the historical data from previous years to estimate 2020 Other  
6 Operating Expenses. Moving forward, WOWSC will use the loans' payment  
7 schedules.

8 **Q. HOW DOES WOWSC KEEP TRACK OF ITS OTHER OPERATING**  
9 **EXPENSES?**

10 A. The automated loan payments from WOWSC's checking account are recorded by the  
11 bank, and loan interest payments are tracked in the month-end financials.

12 **Q. DID WOWSC EXPERIENCE ANY UNUSUAL OPERATING EXPENSES FOR**  
13 **THE PERIOD FROM JANUARY 2019 UNTIL THE TIME THE RATES WERE**  
14 **ADOPTED?**

15 A. No, not that I'm aware of.

16 **Q. HOW WERE THE ACTUAL COSTS FOR OTHER OPERATING EXPENSES**  
17 **USED IN DEVELOPING WOWSC'S BUDGET?**

18 A. WOWSC looked at previous years' loan principal expenses to develop WOWSC's  
19 2020 Budget for loan principal payments.

20 **V. REVENUES**

21 **Q. WHAT ARE WOWSC'S SOURCES OF REVENUE?**

22 A. WOWSC receives revenue via the provision of water and sewer services to its  
23 customers.

1     **Q.     HOW DOES WOWSC ACCOUNT FOR REVENUES RECEIVED FROM**  
2     **CUSTOMERS FOR PAYMENT OF WATER BILLS?**

3     A.     Revenues are tracked in the month-end financials.

4     **Q.     HOW ARE THE DIFFERENT SOURCES OF REVENUE REFLECTED IN**  
5     **THE BUDGET?**

6     A.     WOWSC's budget includes income for the following items: 1) standby fees; 2) water  
7     and sewer services; 3) late charges; 4) membership transfer fees; 5) equity buy-in fees;  
8     6) water and sewer tap fees; 7) reconnect fees; and 8) interest on income.

9     **Q.     DOES WOWSC ACCOUNT FOR REVENUES RECEIVED FROM**  
10    **CONTRIBUTION IN AID OF CONSTRUCTION FEES ("CIAC FEES") FROM**  
11    **NEW CUSTOMERS?**

12    A.     No. WOWSC members pay an upfront amount when they join the water supply  
13    corporation. This equity buy-in fee is not specifically set aside for capital projects but  
14    WOWSC transfers \$3,000 from its checking account to the money market when the  
15    checking has an amount greater than \$50,000. The money held in the money market  
16    account is used for capital projects.

17    **Q.     HOW WERE THE EQUITY BUY-IN FEES USED IN DEVELOPING THE**  
18    **BUDGET?**

19    A.     WOWSC's 2020 budget included these revenues under "Income" at the line item  
20    "Total 40500—Equity Buy-In Fees."<sup>12</sup> The amount provided equates to a total of six  
21    new homes paying the corresponding fee.

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<sup>12</sup> *Id.*

1     **Q.     WHAT OTHER CHARGES AND FEES DOES WOWSC COLLECT?**

2     A.     None that I'm aware of.

3     **Q.     WHICH SOURCES OF REVENUE ARE AVAILABLE FOR WOWSC'S**  
4     **GENERAL OPERATING EXPENSES?**

5     A.     All revenue is available for WOWSC's expenses.

6     **Q.     ARE ANY FUNDS AVAILABLE FOR WOWSC'S GENERAL OPERATING**  
7     **EXPENSES?**

8     A.     WOWSC's checking account is available for paying expenses.

9     **Q.     PLEASE EXPLAIN WHY CERTAIN FUNDS, IF ANY, ARE NOT AVAILABLE**  
10    **FOR GENERAL OPERATING EXPENSES.**

11    A.     WOWSC's money market account is not available for general operating expenses. It  
12           uses this account to set aside money for loans' reserves, WOWSC's emergency fund,  
13           and capital projects.

14                           **VI.     COST ALLOCATION**

15    **Q.     HOW DOES WOWSC ALLOCATE COSTS BETWEEN WATER AND**  
16    **SEWER?**

17    A.     George Burris, WOWSC's manager, allocates costs between water and sewer. Please  
18           see his direct testimony for the discussion on this topic.

19    **Q.     HOW ARE RATES ALLOCATED BETWEEN CUSTOMER CLASSES?**

20    A.     Not applicable as all are residential customers.

21    **Q.     DOES WOWSC HAVE ANY COMMERCIAL CUSTOMERS?**

22    A.     No.

**VII. CONCLUSION**

1

2

**Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

3

**A. Yes.**

WOWSC's Previous Rates - effective October 1, 2015 to May 22, 2018

Windermere Oaks Water Supply Corporation  
424 Coventry Rd. Spicewood, TX 78669  
Fee Schedule Summary

**Standby Fees:**

The monthly charge assessed each lot of any subdivision in the Corporation's lawful service area where a real estate covenant, deed restriction or other agreement in the landowner's chain of title creates an obligation for the landowner to pay a monthly fee pending the initiation of actual water and/or sewer service.

**The Standby Fee is \$13.00 per month for water and \$13.00 per month for sewer.**

(If the annual Standby Fees are paid in a lump sum by January 31st, the Standby Fee for water is \$108.00 and the Standby Fee for sewer is \$108.00.)

**Membership Fee**

The Windermere Oaks Water Supply Corporation is a member-owned, non-profit corporation established to provide potable water and/or wastewater utility services to its members. Membership in the corporation is a prerequisite for eligibility for services. Membership fees are associated with each property for which service is provided. Memberships may be surrendered or transferred if the associated property is sold.

<b>Membership Fee</b>	<b>\$ 350</b>
<b>Membership Transfer Fee</b>	<b>\$ 35</b>

**Equity Buy-In Fee**

In addition to the Membership Fee, each Applicant for new service where a new service tap is necessary shall be required to achieve parity with the contributions to the construction of the Corporation's facilities capacity that have been made previously by existing Members. This fee shall be assessed prior to providing or reserving service on a per service unit basis for each property and shall be assigned and restricted to that property for which the service was originally requested.

<b>Equity Buy-In Fee</b>	<b>\$ 4,000</b>
--------------------------	-----------------

**Customer Service Inspection and Installation Fee (Tap Fee)**

A Customer Service Inspection is required. Also the Corporation shall charge an installation fee (also known as "tap fee") for services as follows: **Standard Service** shall include all labor, materials, engineering, legal, customer service inspection, and administrative costs necessary to provide individual metered water and/or wastewater service, and shall be charged on a per tap basis. The Corporation **Customer Service Inspection Fee is \$350. The Installation Fee for water service is \$ 750, and the Installation Fee for wastewater service is \$ 750.**

**Non-Standard Service** Installation Fee(s) shall be as determined by the Corporation on a case-by-case basis in accordance with the terms of the Corporation's Tariff.

**Monthly Base Rate and Usage Charges**

**Water Service:** Effective 10.1.2012 the monthly charge for metered water service ("Base Charge") is **\$ 46.50**. This fee includes the first 2,000 gallons of water consumed. Additional gallonage charges apply as follows:

2,001 through 4,000 gallons	\$ 3.25 per 1,000 gallons
4,001 through 8,000 gallons	\$ 5.50 per 1,000 gallons
8,001 through 12,000 gallons	\$ 6.50 per 1,000 gallons
12,001 through 20,000 gallons	\$ 8.00 per 1,000 gallons
20,001 or More	\$10.00 per 1,000 gallons

**Wastewater (Sewer) Service:** Effective 10.1.2012 the monthly charge is **\$ 39.00**. This fee based on water consumption up to 2,000 gallons. Additional water consumption gallonage charges apply as follows:

2,001 through 10,000 gallons	\$ 2.50 per 1,000 gallons of water consumed
10,001 or More	No additional charge

Plus applicable state taxes.

The Corporation reserves the right to amend the above fees at any time.

10.1.15R

WOWSC's Previous Rates – effective May 22, 2018 to March 23, 2020

Windermere Oaks Water Supply Corporation  
424 Coventry Rd. Spicewood, TX 78669  
Fee Summary

**Standby Fees:**

The monthly charge assessed each lot of any subdivision in the Corporation's lawful service area where a real estate covenant, deed restriction or other agreement in the landowner's chain of title creates an obligation for the landowner to pay a monthly fee pending the initiation of actual water and/or sewer service.

**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.)

**Membership Fee**

The Windermere Oaks Water Supply Corporation is a member-owned, non-profit corporation established to provide potable water and/or wastewater utility services to its members. Membership in the corporation is a prerequisite for eligibility for services. Membership fees are associated with each property for which service is provided. Memberships may be surrendered or transferred if the associated property is sold.

<b>Membership Fee</b>	<b>\$ 402.50</b>
<b>Membership Transfer Fee</b>	<b>\$ 40.25</b>

**Equity Buy-In Fee**

In addition to the Membership Fee, each Applicant for new service where a new service tap is necessary shall be required to achieve parity with the contributions to the construction of the Corporation's facilities capacity that have been made previously by existing Members. This fee shall be assessed prior to providing or reserving service on a per service unit basis for each property and shall be assigned and restricted to that property for which the service was originally requested.

<b>Equity Buy-In Fee</b>	<b>\$ 4,600</b>
--------------------------	-----------------

**Customer Service Inspection and Installation Fee (Tap Fee)**

A Customer Service Inspection is required. Also the Corporation shall charge an installation fee (also known as "tap fee") for services as follows: **Standard Service** shall include all labor, materials, engineering, legal, customer service inspection, and administrative costs necessary to provide individual metered water and/or wastewater service, and shall be charged on a per tap basis. The Corporation **Customer Service Inspection Fee is \$350.00. The Installation Fee for water service is \$862.50, and the Installation Fee for wastewater service is \$862.50.** **Non-Standard Service** Installation Fee(s) shall be as determined by the Corporation on a case-by-case basis in accordance with the terms of the Corporation's Tariff.

**Monthly Base Rate and Usage Charges:**

**Water Service:** Effective May 22, 2018 the monthly charge for metered water service ("Base Charge") is **\$ 50.95**. Additional gallonage charges apply as follows:

0 through 2000 gallons	\$ 3.55 per 1,000 gallons
2,001 through 4,000 gallons	\$ 6.50 per 1,000 gallons
4,001 through 8,000 gallons	\$ 9.75 per 1,000 gallons
8,001 through 15,000 gallons	\$13.00 per 1,000 gallons
15,001 or more	\$15.00 per 1,000 gallons

**Wastewater (Sewer) Service:** Effective May 22, 2018 the monthly charge is **\$40.12**. Additional water consumption gallonage charges apply as follows:

0 through 10,000 gallons	\$ 3.94 per 1,000 gallons of water consumed
10,0001 or More	No additional charge

PLUS applicable state taxes.

APPROVED March 12, 20 & 24, 2018

WOWSC's Current Rates – effective March 23, 2020**Windermere Oaks Water Supply Corporation**

424 Coventry Rd. Spicewood, TX 78669

**Fee Schedule Summary****Standby Fees**

The monthly charge assessed each lot of any subdivision in the Corporation's lawful service area where a real estate covenant, deed restriction or other agreement in the landowner's chain of title creates an obligation for the landowner to pay a monthly fee pending the initiation of actual water and/or sewer service.

**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.)

**Membership Fee**

The Windermere Oaks Water Supply Corporation is a member-owned, non-profit corporation established to provide potable water and/or wastewater utility services to its members.

Membership in the corporation is a prerequisite for eligibility for services. Membership fees are associated with each property for which service is provided. Memberships may be surrendered or transferred if the associated property is sold.

<b>Membership Fee</b>	<b>\$ 402.50</b>
<b>Membership Transfer Fee</b>	<b>\$ 40.25</b>

**Equity Buy-In Fee**

In addition to the Membership Fee, each Applicant for new service where a new service tap is necessary shall be required to achieve parity with the contributions to the construction of the Corporation's facilities capacity that have been made previously by existing Members. This fee shall be assessed prior to providing or reserving service on a per service unit basis for each property and shall be assigned and restricted to that property for which the service was originally requested.

<b>Equity Buy-In Fee</b>	<b>\$ 4,600</b>
--------------------------	-----------------

**Customer Service Inspection and Installation Fees (Tap Fee)**

A Customer Service Inspection is required. Also the Corporation shall charge an installation fee (also known as "tap fee") for services as follows: **Standard Service** shall include all labor, materials, engineering, legal, customer service inspection, and administrative costs necessary to provide individual metered water and/or wastewater service, and shall be charged on a per tap basis. The Corporation **Customer Service Inspection Fee is \$350.00. The Installation Fee for water service is \$862.50, and the Installation Fee for wastewater service is \$862.50.**

**Non-Standard Service** Installation Fee(s) shall be as determined by the Corporation on a case-by-case basis in accordance with the terms of the Corporation's Tariff.

**Monthly Base Rate and Usage Charges**

**Water Service:** Effective March 23, 2020 the monthly charge for metered water service ("Base Charge") is **\$ 90.39**. Additional gallonage charges apply as follows:

0 through 2,000 gallons	\$ 3.55 per 1,000 gallons
2,001 through 4,000 gallons	\$ 6.50 per 1,000 gallons
4,001 through 8,000 gallons	\$ 9.75 per 1,000 gallons
8,001 through 15,000 gallons	\$13.00 per 1,000 gallons
15,001 or more	\$15.00 per 1,000 gallons

**Wastewater (Sewer) Service:** Effective March 23, 2020 the monthly charge is **\$66.41**.

Additional water consumption gallonage charges apply as follows:

0 through 10,000 gallons	\$ 3.94 per 1,000 gallons of water consumed
10,0001 or More	No additional charge

PLUS applicable state taxes.

APPROVED February 1, 2020

The Corporation reserves the right to amend the above fees at any time

Rates Effective 3.23.2020 2.11.21



## WATER REVENUE REQUIREMENT &amp; 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 =====&gt;

17.07 /TH.GAL.

USE -&gt;

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

## MINIMUM BILL

Fixed Cost/12/Customer Equivalents =====&gt;

116.68 /MO.

YIELDS -&gt;

**\$174.59 /MO.**

116.68 /MO. incl. min. gallons

**174.59 /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	\$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=> \$530,042

13,000 @ \$3.55 /1,000 GAL 46,150

TOTAL REVENUE GENERATED=> \$576,192

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NOTES

**Windermere Oaks WSC**  
**Summary of Income/Expense**  
**December 31, 2019**

Income		\$	43,398.04
Expenses			<u>(79,227.69)</u>
Net Income/(Loss)		\$	(35,829.65)
Bank Account Balances			
Checking		\$	48,712.43
MM+			60,299.43
Capital Expenditure Reserve			<u>41,982.58</u>
Total:		\$	150,994.44
WWTP Loan Balance		\$	224,546.24
Debt to service coverage ratio:			
	2019	2018	
Net operating income	41,158.66	77,951.54	
Debt service	37,419.39	37,419.39	
DSCR	1.10	2.08	
Debt to capital ratio:			
Debt	224,546.24	262,623.74	
Total capital	1,444,903.66	1,441,822.50	
Debt to capital	0.16	0.18	
Days cash on hand:			
Cash on hand	150,994.44	168,541.66	
Budgeted annual expense less depreciation	394,215	331,490	
Days cash on hand	139.80 *	185.58	

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

**Capital Expenditures Reserves**  
**December 31, 2019**

<b>Project</b>	<b>Budget</b>	<b>Paid to Date</b>	<b>Balance</b>	<b>Comments</b>
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		
<b>Total Expenses</b>	<b>60,666.52</b>	<b>59,804.86</b>	<b>861.66</b>	

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

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Cash Basis

## Windermere Oaks W.S.C.

## Balance Sheet

As of December 31, 2019

	Dec 31, 19
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10200 Cash In Bank-2100725	48,712.43
10205 Capital Expenditures Reserve	41,982.58
10400 MM/Contingency Funds-128546	60,299.43
Total Checking/Savings	150,994.44
Total Current Assets	150,994.44
Fixed Assets	
15402 Water Plant Generator (New Generator)	35,680.00
15401 Tennis Village Lift Station (Replace Lift Station)	59,804.86
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	9,598.19
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	1,398,873.81
Other Assets	
19300 Standby Fees Delinquent	6,008.00
Total Other Assets	6,008.00
<b>TOTAL ASSETS</b>	<b>1,555,876.25</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
25000 Water & Sewer Taxes Payable	3,529.84
Total Other Current Liabilities	3,529.84
Total Current Liabilities	3,529.84
Long Term Liabilities	
27500 Membership Fees Refundabl	107,442.75
27750 Loan ABT WWTP April 4 2014 (This is first loan for WWTP)	224,546.24
Total Long Term Liabilities	331,988.99
<b>Total Liabilities</b>	<b>335,518.83</b>
Equity	
39005 Retained Earnings	1,179,198.76
Net Income	41,158.66

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Cash Basis

## Windermere Oaks W.S.C.

## Balance Sheet

As of December 31, 2019

	Dec 31, 19
Total Equity	1,220,357.42
TOTAL LIABILITIES & EQUITY	1,555,876.25

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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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
40000 · Standby Fees					
40000-5 · Standby Fees - Water	4,098.40	1,375.00	20,730.74	16,500.00	16,500.00
40000-6 · Standby Fees - Sewer	4,098.40	1,375.00	20,730.74	16,500.00	16,500.00
<b>Total 40000 · Standby Fees</b>	<b>8,196.80</b>	<b>2,750.00</b>	<b>41,461.48</b>	<b>33,000.00</b>	<b>33,000.00</b>
40200 · Water & Sewer Services					
40200-5 · Water Services	17,287.35	17,916.66	228,199.16	215,000.00	215,000.00
40200-6 · Sewer Services	11,212.40	11,686.67	141,469.36	140,000.03	140,000.03
40200 · Water & Sewer Services - Other	0.00		-127.42		
<b>Total 40200 · Water &amp; Sewer Services</b>	<b>28,499.75</b>	<b>29,603.33</b>	<b>369,541.10</b>	<b>355,000.03</b>	<b>355,000.03</b>
40300 · Late Charges					
40300-5 · 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
<b>Total 40300 · Late Charges</b>	<b>308.15</b>	<b>625.00</b>	<b>5,092.42</b>	<b>7,500.00</b>	<b>7,500.00</b>
40400 · Membership Fees	0.00		-1,780.32		
40410 · Membership Transfer Fees					
40410-5 · Membership Transfer Fees-Water	0.00	12.50	-160.99	150.00	150.00
40410-6 · Membership Transfer Fees-Sewer	0.00	12.50	-161.01	150.00	150.00
40410 · Membership Transfer Fees - Other	0.00		120.75		
<b>Total 40410 · Membership Transfer Fees</b>	<b>0.00</b>	<b>25.00</b>	<b>-201.25</b>	<b>300.00</b>	<b>300.00</b>
40500 · Equity Buy-in Fees	4,800.00	2,300.00	50,800.00	27,600.00	27,600.00
40600 · Water & Sewer Taps					
40600-5 · 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
<b>Total 40600 · Water &amp; Sewer Taps</b>	<b>1,725.00</b>	<b>862.50</b>	<b>20,700.00</b>	<b>10,350.00</b>	<b>10,350.00</b>
42000 · Insurance Claim Settlements	0.00		59,855.84		
44000 · Regulatory Assessment fee refund					
44000-6 · Regulatory Assess Fee Ref-Sewer	0.00		-660.13		
44000-5 · Regulatory Assess Fee Ref - Wat	0.00		-1,046.69		
<b>Total 44000 · Regulatory Assessment fee refund</b>	<b>0.00</b>		<b>-1,706.82</b>		
46400 · Reconnect fee					
46400-5 · 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
<b>Total 46400 · Reconnect fee</b>	<b>0.00</b>	<b>33.32</b>	<b>0.00</b>	<b>400.00</b>	<b>400.00</b>
49200 · Airport Irrigation Project	0.00		1,000.00		
<b>Total Income</b>	<b>43,329.70</b>	<b>36,179.15</b>	<b>544,562.45</b>	<b>434,150.03</b>	<b>434,150.03</b>
<b>Cost of Goods Sold</b>					
50000 · COS-Operator					
50000-5 · COS Operator - Water	6,475.00	6,682.64	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

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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
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	10,346.07	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	3,206.68	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	18,024.46	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	760.00	375.00	10,531.06	4,500.00	4,500.00
59610-6 - Install New Service Taps-Sewer	2,633.22	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	110.82	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		



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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
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	800.00	3,707.83	7,200.00	7,200.00
63000-6 · Legal/Appraisal - Sewer	0.00	800.00	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	166,583.46	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
64020-5 · TCEQ Annual Water System Fee	565.95	82.50	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

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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
66500-6 · Telephone/Internet - Sewer	185.24	250.00	2,903.54	3,000.00	3,000.00
66500 · Telephone and Internet - Other	0.00		289.20		
<b>Total 66500 · Telephone and Internet</b>	<b>703.50</b>	<b>500.00</b>	<b>6,549.44</b>	<b>6,000.00</b>	<b>6,000.00</b>
67000 · Postage & Shipping Expense					
67000-5 · Postage & Shipping - Water	270.40	188.66	1,327.29	2,000.00	2,000.00
67000-6 · Postage & Shipping - Sewer	270.40	188.66	1,382.68	2,000.00	2,000.00
<b>Total 67000 · Postage &amp; Shipping Expense</b>	<b>540.80</b>	<b>333.32</b>	<b>2,709.97</b>	<b>4,000.00</b>	<b>4,000.00</b>
68000 · Equipment Rental Expense	0.00	83.34	250.00	1,000.00	1,000.00
68500 · Repairs & Maintenance					
68500-5 · Repairs & Maintenance - Water	3,258.84	2,916.66	21,389.26	35,000.00	35,000.00
68500-6 · Repairs & Maintenance - Sewer	1,165.92	833.34	6,923.19	10,000.00	10,000.00
68522-5 · Barge Storm Damage 10/16/18 (Barge only storm damage)	0.00	500.00	42,747.78	6,000.00	6,000.00
<b>Total 68500 · Repairs &amp; Maintenance</b>	<b>4,424.76</b>	<b>4,250.00</b>	<b>71,060.23</b>	<b>51,000.00</b>	<b>51,000.00</b>
68550 · Sludge Removal	0.00		90.00		
68600 · Repair Parts					
68600-5 · 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
<b>Total 68600 · Repair Parts</b>	<b>139.00</b>	<b>1,333.34</b>	<b>6,730.19</b>	<b>16,000.00</b>	<b>16,000.00</b>
69000 · Printing Expense					
69000-5 · 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
<b>Total 69000 · Printing Expense</b>	<b>0.00</b>	<b>125.00</b>	<b>168.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
71500 · Interest Expense					
71500-5 · 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		
<b>Total 71500 · Interest Expense</b>	<b>901.72</b>	<b>1,166.66</b>	<b>11,815.02</b>	<b>14,000.00</b>	<b>14,000.00</b>
72100 · Taxes-Property	0.00	3.34	0.00	40.00	40.00
77500 · Meetings/Conferences					
77500-5 · 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
<b>Total 77500 · Meetings/Conferences</b>	<b>100.00</b>	<b>208.32</b>	<b>1,130.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>Total Expense</b>	<b>61,203.23</b>	<b>17,078.30</b>	<b>333,751.36</b>	<b>204,940.00</b>	<b>204,940.00</b>
<b>Net Ordinary Income</b>	<b>-35,897.99</b>	<b>3,835.44</b>	<b>40,677.65</b>	<b>46,025.03</b>	<b>46,025.03</b>
Other Income/Expense					
Other Income					
41000 · Interest Income	68.34		481.01		
<b>Total Other Income</b>	<b>68.34</b>		<b>481.01</b>		
Other Expense					
72500 · Depreciation Expense	0.00	4,666.66	0.00	56,000.00	56,000.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>4,666.66</b>	<b>0.00</b>	<b>56,000.00</b>	<b>56,000.00</b>

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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	41,158.66	-9,974.97	-9,974.97

## WOWSC's Initial Budget for 2020 (updated at 1/23/2020 Board Meeting)

Windermere Oaks Water Supply Corporation 2020 Budget	2020 Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40000 - Standby Fees	
Total 40000 - Standby Fees	33,000.00
Total 40200 - Water & Sewer Services	390,000.00
Total 40300 - Late Charges	5,000.00
Total 40410 - Membership Transfer Fees	2,800.00
Total 40500 - Equity Buy-in Fees	27,600.00
Total 40600 - Water & Sewer Taps	10,350.00
Total 46400 - Reconnect fee	0.00
Total 41000 - Interest Income	300.00
Total Income	469,050.00
<b>Cost of Goods Sold</b>	
Total 50500 - COS-Operator	123,375.00
Total 57000 - COS-Chemicals	12,450.00
Total 57500 - COS-Electricity	22,400.00
Total 58000 - COS-Sludge Removal	5,000.00
Total 58500 - LCRA - Raw Water Fee	9,000.00
Total 59000 - COS-Lab Fees	6,500.00
Total COGS	178,725.00
<b>Expense</b>	
Total 77500 - Website	500.00
Total 59410 - Install New Service Taps	7,200.00
Total 62000 - Bank Charges	600.00
Total 62400 - Bookkeeping	4,800.00
Total 62500 - Accounting	13,000.00
Total 62600 - Billing Services	20,000.00
Total 62800 - Total Contract Services	9,000.00
Total 63000 - Legal/Appraisal	250,000.00
Total 63500 - Dues & Subscriptions	4,000.00
Total 64000 - Regulatory System Fee	2,100.00
Total 65000 - Insurance	21,000.00
Total 65500 - Meals & Entertainment	500.00
Total 66000 - Office Supplies	3,400.00
Total 66500 - Telephone and Internet	6,000.00
Total 67000 - Postage & Shipping Expense	5,000.00
Total 68000 - Equipment Rental Expense	1,500.00
Total 68500 - Repairs & Maintenance	50,000.00
Total 68600 - Repair Parts	16,000.00
Total 69000 - Printing Expense	1,500.00
Total 71500 - Interest Expense	14,000.00
Total 72100 - Taxes-Property	40.00
Total 77000 - Meetings/Conferences	2,500.00
Total Expense less COGS	427,840.00
<b>Net Ordinary Income</b>	137,515.00
<b>Other Expense</b>	
Loan Principal Payments (Balloon pymt \$171523.00 Due 5/2021)	37,000.00
<b>Net Profit/Loss</b>	174,515.00

Windermere Oaks W.S.C.  
Budget Worksheet  
FY 2019

		Jan - Dec 17	Y2017 Budget	Jan - Dec 18	Y2018 Budget	Jan - Dec 19	Y2019 Budget	Jan - Oct 20	Y2020 Budget	Y2021 Budget
Ordinary Income/Expense										
Income										
	40000 Standby Fees									
	40000-5 Standby Fees - Water	10,832.80		19,663.22	20,000.00	20,730.74	16,500.00	17,649.04	16,500.00	16,500.00
	40000-6 Standby Fees - Sewer	10,832.79		19,296.18	20,000.00	20,730.74	16,500.00	17,574.27	16,500.00	16,500.00
	40000 Standby Fees - Other	0.00	50,000.00	0.00						
	Total 40000 Standby Fees	21,665.59	50,000.00	38,959.40	40,000.00	41,461.48	33,000.00	35,223.31	33,000.00	33,000.00
	40200 Water & Sewer Services									
	40200-5 Water Services	167,806.41		209,159.72	192,362.00	228,199.16	215,000.00	262,858.11	234,000.00	324,000.00
	40200-6 Sewer Services	112,066.61		131,848.52	121,205.00	141,469.36	140,000.00	167,797.70	156,000.00	216,000.00
	40200 Water & Sewer Services - Other	0.00	255,000.00	58.19		-127.42				
	Total 40200 Water & Sewer Services	279,873.02	255,000.00	341,066.43	313,567.00	369,541.10	355,000.00	430,655.81	390,000.00	540,000.00
	40300 Late Charges									
	40300-5 Late Charges - Water	3,604.91		5,104.15	3,000.00	3,120.41	4,500.00	4,199.43	3,000.00	3,000.00
	40300-6 Late Charges - Sewer	3,145.39		3,471.26	2,000.00	1,972.01	3,000.00	2,796.79	2,000.00	2,000.00
	40300 Late Charges - Other	0.00	5,000.00	0.00				5.90		
	Total 40300 Late Charges	6,750.30	5,000.00	8,575.41	5,000.00	5,092.42	7,500.00	7,002.12	5,000.00	5,000.00
	40400 Membership Fees							0.00	2,400.00	2,415.00
	40410 Membership Transfer Fees									
	40410-5 Membership Transfer Fees-Water	35.00		177.45	50.00	-160.99	150.00	40.26	200.00	201.00
	40410-6 Membership Transfer Fees-Sewer	35.00		172.55	50.00	-161.01	150.00	40.24	200.00	201.00
	40410 Membership Transfer Fees - Other	0.00	100.00	0.00		120.75		80.50		
	Total 40410 Membership Transfer Fees	70.00	100.00	350.00	100.00	-201.25	300.00	161.00	400.00	402.00
	40500 Equity Buy-in Fees									
	40500-5 Equity Buy-in Fees - Water	12,000.00		20,900.00	15,500.00	25,300.00	13,800.00	20,700.00	13,800.00	13,800.00
	40500-6 Equity Buy-in Fees - Sewer	12,000.00		20,900.00	15,500.00	25,300.00	13,800.00	20,700.00	13,800.00	13,800.00
	40500 Equity Buy-in Fees - Other	0.00	40,000.00	0.00						
	Total 40500 Equity Buy-in Fees	24,000.00	40,000.00	41,800.00	31,000.00	50,600.00	27,600.00	41,400.00	27,600.00	27,600.00
	40600 Water & Sewer Taps									
	40600-5 Water Taps	4,500.00		8,587.50	5,812.50	10,350.00	5,175.00	6,132.71	5,175.00	5,175.00
	40600-6 Sewer Taps	3,750.00		7,837.50	5,812.50	10,350.00	5,175.00	6,814.69	5,175.00	5,175.00
	40600 Water & Sewer Taps - Other	0.00	15,000.00	0.00				862.50		
	Total 40600 Water & Sewer Taps	8,250.00	15,000.00	16,425.00	11,625.00	20,700.00	10,350.00	13,809.90	10,350.00	10,350.00
	40700-6 Sewer Line Damage Repair (f 03 Kendall Dr. s.e)	0.00	0.00	2,030.25	0.00					
	42000 Insurance Claim Settlements					59,855.84				
	44000 Regulatory Assessment fee refund									
	44000-6 Regulatory Assess Fee Ref-Sewer					-660.13				1,530.00
	44000-5 Regulatory Assess Fee Ref-Water					-1,046.69				1,020.00
	44000 Regulatory Assessment fee refund					-1,706.82		-1,876.00		2,550.00
	46400 Reconnect fee									
	46400-5 Reconnect Fee - Water	17.50		0.00	150.00	0.00	200.00			0.00
	46400-6 Reconnect Fee - Sewer	17.50		0.00	150.00	0.00	200.00			0.00
	46400 Reconnect fee - Other	0.00	500.00	0.00						
	Total 46400 Reconnect fee	35.00	500.00	0.00	300.00	0.00	400.00	0.00	0.00	0.00
	48000 Miscellaneous Income	0.00	0.00	5.00				14,134.00		0.00
	48200 Airport Inflation Project					1,000.00				
	41000 Interest Income	362.47	250.00	331.39	350.00	481.01	300.00	112.70	300.00	300.00
	Total Income	341,006.38	365,850.00	449,542.88	401,942.00	545,116.96	434,450.00	540,617.84	469,050.00	621,617.00
Cost of Goods Sold										
	50000 COS-Operator									
	50000-5 COS Operator - Water	71,530.00		75,675.00	76,440.00	76,346.25	80,194.00	65,106.00	80,194.00	79,365.00
	50000-6 COS Operator - Sewer	38,270.00		41,150.00	41,160.00	41,518.75	43,181.00	38,099.25	43,181.00	42,735.00
	50000 COS-Operator - Other	0.00	109,800.00	0.00						
	Total 50000 COS-Operator	109,800.00	109,800.00	116,825.00	117,600.00	117,865.00	123,375.00	103,205.25	123,375.00	122,100.00
	57000 COS-Chemicals									
	57000-5 COS Chemicals - Water	10,123.82		8,789.01	10,780.00	11,724.07	11,319.00	12,424.46	12,200.00	16,000.00
	57000-6 COS Chemicals - Sewer	300.79		1,813.40	220.00	311.17	231.00	0.00	250.00	500.00
	57000 COS-Chemicals - Other	0.00	6,000.00	0.00						
	Total 57000 COS-Chemicals	10,424.61	6,000.00	10,602.41	11,000.00	12,035.24	11,550.00	12,424.46	12,450.00	16,500.00
	57500 COS-Electricity									
	57500-5 COS Electricity - Water	11,560.70		11,498.09	12,760.00	10,576.17	13,398.00	10,588.84	11,200.00	15,440.00
	57500-6 COS Electricity - Sewer	8,582.69		10,086.92	9,240.00	10,346.07	9,702.00	9,214.20	11,200.00	8,960.00
	57500 COS-Electricity - Other	0.00	21,000.00	0.00						
	Total 57500 COS-Electricity	20,143.39	21,000.00	21,585.01	22,000.00	20,922.24	23,100.00	19,798.04	22,400.00	24,400.00
	58000 COS-Sludge Removal									
	58000-5 COS Sludge Removal - Water	2,661.10		0.00	4,140.00	972.50	4,140.00	1,436.25	2,000.00	4,000.00
	58000-6 COS Sludge Removal - Sewer	5,433.90		4,521.25	4,860.00	1,390.00	4,860.00	5,432.13	3,000.00	8,000.00
	58000 COS-Sludge Removal - Other	0.00	3,000.00	0.00						
	Total 58000 COS-Sludge Removal	8,095.00	3,000.00	4,521.25	9,000.00	2,362.50	9,000.00	6,868.38	5,000.00	12,000.00
	58500 LCRA - Raw Water Fee									
	58500-5 COS LCRA Raw Water Fee - Water	4,982.50		5,162.42	7,200.00	4,780.29	7,200.00	8,426.40	5,400.00	6,000.00
	58500-6 COS LCRA Raw Water Fee - Sewer	3,568.93		3,305.52	4,800.00	3,709.41	4,800.00	2,875.52	3,600.00	4,000.00
	58500 LCRA - Raw Water Fee - Other	0.00	12,000.00	0.00						
	Total 58500 LCRA - Raw Water Fee	8,551.43	12,000.00	8,467.94	12,000.00	8,489.70	12,000.00	11,301.92	9,000.00	10,000.00
	59000 COS-Lab Fees									
	59000-5 COS Lab Fees-Water	2,689.77		3,870.24	3,640.00	3,206.68	4,160.00	2,873.90	3,000.00	3,500.00
	59000-6 COS Lab Fees-Sewer	2,554.27		3,295.68	3,360.00	4,947.08		3,252.00	3,500.00	3,500.00

Windermere Oaks W.S.C.  
Budget Worksheet  
FY 2019

Attachment MN-5

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	Jan - Dec 17	Y2017 Budget	Jan - Dec 18	Y2018 Budget	Jan - Dec 19	Y2019 Budget	Jan - Oct 20	Y2020 Budget	Y2021 Budget
59000 COS-Lab Fees - Other	0 00	9,000 00	0 00	305 00					
Total 59000 COS-Lab Fees	5,244 04	9,000 00	7,165.92	7,000 00	8,458 76	4,160 00	6,125 90	6,500 00	7,000 00
Total COGS	\$162,258 47	160,800 00	169,167.53	178,600 00	170,133 44	183,185.00	159,723 95	178,725 00	192,000 00
Expense									
77600 Website									
77600-5 Website - Water	178 75		178 75	200 00	0 00	200 00	0 00	250 00	250 00
77600-6 Website - Sewer	178 75		178 75	200 00	0 00	200 00	0 00	250 00	250 00
77600 Website - Other	0 00	1,000 00	0 00						
Total 77600 Website	357 50	1,000 00	357 50	400 00	0 00	400 00	0 00	500 00	500 00
59810 Install New Service Taps									
59810-5 Install New Service Taps-Water	8,142 30		5,413.94	5,250 00	10,531 06	4,500 00	10,253.73	3,600 00	8,000 00
59810-6 Install New Service Taps-Sewer	7,313 09		5,047.79	5,250 00	10,453 90	4,500 00	3,593 06	3,600 00	8,000 00
59810 Install New Service Taps - Other	0 00	13,000 00	0 00						
Total 59810 Install New Service Taps	15,455 39	13,000 00	10,461.73	10,500 00	20,984 96	9,000 00	13,846.79	7,200 00	16,000 00
62000 Bank Charges									
62000-5 Bank Charges - Water	240 72		205 65	300 00	110.92	300 00	657.18	300 00	300 00
62000-6 Bank Charges - Sewer	240 71		205 64	300 00	103 42	300 00	1,912.58	300 00	300 00
62000 Bank Charges - Other	0 00	1,500 00	0 00		7 50				
Total 62000 Bank Charges	481 43	1,500 00	411 29	600 00	221.84	600 00	2,569.76	600 00	600 00
62400 Bookkeeping									
62400 Bookkeeping					2,081 54		2,000 00	2,400 00	3,600 00
62400 Bookkeeping					2,081 54		2,848.55	2,400 00	3,600 00
Total 62400 Bookkeeping					4,163 08		4,848.55	4,800 00	7,200 00
62500 Accounting									
62500-5 Accounting - Water	2,131.25		3,232 50	3,750 00	915.00	5,000 00	647 50	1,000 00	1,000 00
62500-6 Accounting - Sewer	2,131 25		3,232 50	3,750 00	770 00	5,000 00	647 50	1,000 00	1,000 00
62500 Accounting - Other	0 00	10,000 00	0 00				0 00	11,000 00	11,000 00
Total 62500 Accounting	4,262 50	10,000 00	6,465 00	7,500 00	1,685 00	10,000 00	1,295 00	13,000 00	13,000 00
62600 Billing Services									
62600-5 Billing - Water	7,964 00		7,212 50	8,000 00	7,839 62	8,400 00	7,505 41	10,000 00	10,000 00
62600-6 Billing - Sewer	7,963 99		7,137 50	8,000 00	7,839 61	8,400 00	6,250 00	10,000 00	10,000 00
62600 Billing Services - Other	0 00	15,000 00	0 00						
Total 62600 Billing Services	15,927 99	15,000 00	14,350 00	16,000 00	15,679.23	16,800 00	13,755.41	20,000 00	20,000 00
62800 Total Contract Services									
62800-5 Professional Engineer - Water	0 00	5,000 00	0 00	1,250 00	0 00	2,500 00	0 00	2,500 00	2,000 00
62800-6 Professional Engineer - Sewer	375 00		500 00	1,250 00	3,069 00	3,500 00	3,438 00	2,500 00	2,000 00
62800-5 Consulting Fees - Water	781 25	2,500 00	2,453 75	1,250 00	0 00	2,000 00	840 00	2,000 00	2,000 00
62800-6 Consulting Fees - Sewer	1,500 63		1,828 75	1,250 00	0 00	1,000 00	840 00	2,000 00	2,000 00
Total 62800 Total Contract Services	2,656 88	7,500 00	4,782 50	5,000 00	3,069 00	9,000 00	5,118 00	9,000 00	8,000 00
63000 Legal/ Appraisal									
63000-5 Legal/ Appraisal - Water	1,123 61		6,250 71	1,250 00	3,707.83	7,200 00	0 00	7,200 00	
63000-6 Legal/ Appraisal - Sewer	1,123 60		6,250 71	1,250 00	3,702.82	7,200 00	0 00	7,200 00	
63100-5 Lawsuit 201718 Water & 01718 Lawsuit	0 00	0 00	12,739 95	0 00	79,586 41	11,800 00	86,943 11	111,800 00	119,000 00
63100-6 Lawsuit 201718 Sewer	0 00	0 00	12,739 95	0 00	79,586 40	11,800 00	86,943 12	111,800 00	119,000 00
63000 Legal/ Appraisal - Other	0 00	1,500 00	0 00				416 00	12,000 00	12,000 00
Total 63000 Legal/ Appraisal	2,247 21	1,500 00	37,981 32	2,500 00	166,583 46	38,000 00	174,302.23	250,000 00	250,000 00
63500 Dues & Subscriptions									
63500-5 Dues/ Subscriptions - Water	276 17		917 73	300 00	89.23	925 00	543 00	1,500 00	500 00
63500-6 Dues/ Subscriptions - Sewer	276 17		917 72	300 00	89 22	925 00	543 00	1,500 00	500 00
63501 CWC Subscrip tion	2,000 00	2,000 00	0 00	2,000 00	0 00	2,000 00	0 00	1,000 00	0 00
63500 Dues & Subscriptions - Other	0 00	1,500 00	0 00		0 00		0 00		
Total 63500 Dues & Subscriptions	2,552 34	3,500 00	1,835 45	2,600 00	178 45	3,850 00	1,086 00	4,000 00	1,000 00
64000 Regulatory System Fee									
64010-6 TCEQ Annual Fee - Sewer	1,250 00	1,500 00	1,250 00	1,500 00	1,250 00	1,500 00	0 00	1,500 00	1,500 00
64020-5 TCEQ Annual Water System Fee	568 40	750 00	565 95	750 00	565 95	750 00	594.24	600 00	750 00
Total 64000 Regulatory System Fee	1,818 40	2,250 00	1,815 95	2,250 00	1,815 95	2,250 00	594.24	2,100 00	2,250 00
65000 Insurance									
65000-5 Insurance - Water	6,288 58		7,041 50	7,000 00	7,080.28	8,000 00	8,804 00	8,000 00	9,000 00
65000-6 Insurance - Sewer	6,288 57		7,041 50	7,000 00	7,080 27	8,000 00	7,781 00	8,000 00	9,000 00
65000 Insurance - Other	0 00	13,000 00	0 00				2,100 00	5,000 00	5,000 00
Total 65000 Insurance	12,577 15	13,000 00	14,083 00	14,000 00	14,160 55	16,000 00	18,685 00	21,000 00	23,000 00
65900 Meals & Entertainment	0 00	1,500 00	130 94	500 00	0 00	250 00	0 00	500 00	500 00
66000 Office Supplies									
66000-5 Office Supplies - Water	760 66		818 06	2,500 00	2,354.62	1,500 00	651.35	1,500 00	1,500 00
66000-6 Office Supplies - Sewer	808 99		464 46	2,500 00	2,352.37	1,500 00	88.39	1,500 00	1,500 00
66000 Office Supplies - Other	0 00	5,000 00	0 00					400 00	
Total 66000 Office Supplies	1,569 65	5,000 00	1,282 52	5,000 00	4,706.99	3,000 00	739.74	3,400 00	3,000 00
66500 Telephone and Internet									
66500-5 Telephone/Internet - Water	2,014 71		2,301 67	2,500 00	3,356 70	3,000 00	2,256 56	3,000 00	3,000 00
66500-6 Telephone/Internet - Sewer	2,141 10		2,224 54	2,500 00	2,903.54	3,000 00	2,056 65	3,000 00	3,000 00
66500 Telephone and Internet - Other	0 00	4,500 00	0 00		289 20				
Total 66500 Telephone and Internet	4,155 81	4,500 00	4,526 21	5,000 00	6,549.44	6,000 00	4,313.21	6,000 00	6,000 00
67000 Postage & Shipping Expense									
67000-5 Postage & Shipping - Water	1,213 82		1,051 21	2,500 00	1,327.29	2,000 00	1,619.74	2,500 00	2,500 00
67000-6 Postage & Shipping - Sewer	1,296 27		1,042 29	2,500 00	1,382 68	2,000 00	1,400 67	2,500 00	2,500 00
67000 Postage & Shipping Expense - Other	0 00	2,000 00	0 00						
Total 67000 Postage & Shipping Expense	2,510 09	2,000 00	2,093 50	5,000 00	2,709 97	4,000 00	3,020 41	5,000 00	5,000 00
68000 Equipment Rental Expense	0 00	1,000 00	0 00	1,000 00	250 00	1,000 00	2,332 86	1,500 00	1,500 00
68500 Repairs & Maintenance									
68500-5 Repairs & Maintenance - Water	28,605 22		39,546 77	32,000 00	21,389.26	35,000 00	25,424.12	35,000 00	35,000 00
68500-6 Repairs & Maintenance - Sewer	6,875 33		7,847 98	8,000 00	6,923 19	10,000 00	23,073.22	15,000 00	15,000 00
68510-6 Sewer Line Damage Repair	0 00		2,030 25		0 00	0 00			0 00
68520-5 WTP/PEC Power Failure 8/11/18 (2018 Lgt)	0 00		2,519 12		0 00	0 00			0 00

Windermere Oaks W.S.C.  
Budget Worksheet  
FY 2019

		Y2017	Y2018	Y2019	Y2020	Y2021
	Jan - Dec 17	Budget	Jan - Dec 18	Budget	Jan - Dec 19	Budget
68521-5 WTP PEC Power Failure 10/18/18 (Lake Trz	0 00		6,203 87	0 00	0.00	0 00
68522-5 Barge Storm Damage 10/18/18 (Barge only	0 00		18,675 52	42,747.78	6,000 00	0 00
68500 Repairs & Maintenance - Other	0 00	30,000 00	0 00		5,625.00	
Total 68500 Repairs & Maintenance	35,480 55	30,000 00	76,823 51	40,000.00	71,060.23	51,000 00
Total 68550 Sludge Removal				90 00		
68600 Repair Parts						
68600-5 Repair Parts - Water	5,922 13		4,504 53	11,200 00	6,218 26	11,200 00
68600-6 Repair Parts - Sewer	2,545 39		3,018 13	4,800 00	511 93	4,800 00
68600 Repair Parts - Other	0 00	12,500 00	0 00		4,805.16	8,000 00
Total 68600 Repair Parts	8,467 52	12,500 00	7,522 66	16,000 00	6,730 19	16,000 00
69000 Printing Expense						
69000-5 Printing Expense - Water	0 00		1,092 20	250 00	84 00	750 00
69000-6 Printing Expense - Sewer	0 00		1,092 20	250 00	84 00	750 00
69000 Printing Expense - Other	0 00	500 00	0 00			750 00
Total 69000 Printing Expense	0 00	500 00	2,184 40	500.00	168.00	1,500 00
71500 Interest Expense						
71500-5 Interest Expense - Water				971 59		8,280 25
71500-6 Interest Expense - Sewer	15,306 90		13,602 56	16,000 00	10,843.43	14,000 00
71500 Interest Expense - Other	0 00	18,000 00	0 00			8,697.75
Total 71500 Interest Expense	15,306 90	18,000 00	13,602 56	16,000 00	11,815.02	14,000 00
72100 Taxes-Property	0 00	40 00	0 00	40.00	0.00	40.00
77500 Meetings/Conferences						
77500-5 Meetings/Conferences-Water	1,466 47		691 19	1,250 00	837 50	1,250 00
77500-6 Meetings/Conferences-Sewer	1,466 45		691 19	1,250 00	292 50	1,250 00
77500 Meetings/Conferences - Other	0 00	1,250 00	0 00			73 75
Total 77500 Meetings/Conferences	2,932 92	1,250 00	1,382 38	2,500 00	1,130 00	2,500 00
Total Expense less COGS	128,760 23	144,540 00	202,092.42	152,890 00	333,661.36	205,190 00
Net Ordinary Income	49,987.68	60,510 00	78,282.93	70,452 00	41,322 16	46,075 00
Other Expense						
Loan Principal Payments	35,714 00		36,243 00	36,000.00	36,000 00	26,000.00
Net Profit/Loss	14,273 68		42,039 93	5,322 16	10,075 00	32,839 21
72500 Depreciation Expense Reserve				56,000.00	56,000 00	56,000.00
Capital Reserve Projects				75,000 00	75,000.00	75,000.00
Net Profit/Loss				-125,677 84	-120,925 00	-98,160.79

**ENOCH KEVER PLLC**  
Bridgepoint Plaza  
5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

June 30, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 9564  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 06/30/2019

Re: Land Sale Litigation

PROFESSIONAL SERVICES

06/20/2019	LL	Draft original answer and general denial.	0.80 hrs
06/21/2019	SLO	Draft plea to the jurisdiction and answer; strategize with counsel regarding same.	0.50 hrs
06/21/2019	LL	Revise and proofread original answer and plea to the jurisdiction.	0.70 hrs
06/24/2019	LL	Review and finalize original answer and plea to the jurisdiction; finalize and file same; curculate courtesy copies via email to counsel of record.	1.00 hrs

Timekeeper Summary

Timekeeper	Hours	Rate	Amount
Lindsey, Laci	2.50hrs	150.00	\$375.00
O'Brien, Shelby	0.50hrs	300.00	\$150.00
Total fees for this matter			\$525.00

BILLING SUMMARY

TOTAL FEES	\$525.00
TOTAL CHARGES FOR THIS INVOICE	\$525.00
TOTAL BALANCE NOW DUE	\$525.00



**ENOCH KEVER PLLC**  
Bridgepoint Plaza  
5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

July 31, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 9734  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 07/31/2019

Re: Land Sale Litigation

Balance of invoice dated: 06/30/2019 \$525.00  
Net Balance Forward \$525.00

PROFESSIONAL SERVICES

07/30/2019	SLO	Conference with Molly Mitchell and Jose de la Fuente regarding possible mediation.	0.20 hrs
07/31/2019	SLO	Confer with Jose de la Fuente regarding upcoming mediation strategy.	0.50 hrs

Timekeeper Summary

Timekeeper	Hours	Rate	Amount
O'Brien, Shelby	0.70hrs	300.00	\$210.00
Total fees for this matter			\$210.00

BILLING SUMMARY

TOTAL FEES	\$210.00
TOTAL CHARGES FOR THIS INVOICE	\$210.00
NET BALANCE FORWARD	\$525.00
TOTAL BALANCE NOW DUE	\$735.00

**ENOCH KEVER PLLC**  
Bridgepoint Plaza  
5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

August 31, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 9851  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 08/31/2019

Re: Land Sale Litigation

Balance of invoice dated: 07/31/2019	\$735.00
Payments received since last invoice	\$525.00
Net Balance Forward	\$210.00

PROFESSIONAL SERVICES

08/01/2019	SLO	Update clients on status of case and planned mediation.	0.40 hrs
08/07/2019	SLO	Confer with counsel regarding Plaintiff/Intervenors' motion for substitution of counsel.	0.20 hrs

Timekeeper Summary			
Timekeeper	Hours	Rate	Amount
O'Brien, Shelby	0.60 hrs	300.00	\$180.00
Total fees for this matter			\$180.00

BILLING SUMMARY

TOTAL FEES	\$180.00
TOTAL CHARGES FOR THIS INVOICE	\$180.00
NET BALANCE FORWARD	\$210.00
TOTAL BALANCE NOW DUE	\$390.00

**ENOCH KEVER PLLC**  
Bridgepoint Plaza  
5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

September 30, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 10009  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 09/30/2019

Re: Land Sale Litigation

Balance of invoice dated: 08/31/2019	\$390.00
Net Balance Forward	\$390.00

PROFESSIONAL SERVICES

09/09/2019	SLO	Review documents in docket in preparation for mediation.	1.00 hrs
09/09/2019	LL	Pull docket sheet and download all previous pleadings from before joining in case for Shelby O'Brien's review.	0.70 hrs
09/10/2019	SLO	Participate in mediation; meet clients and other counsel at mediation.	1.30 hrs
09/10/2019	LL	Pull additional documents from related case for Shelby O'Brien's review in preparation of mediation.	0.20 hrs
09/16/2019	SLO	Review emails between counsel and confer with opposing counsel regarding scheduling.	0.40 hrs
09/20/2019	SLO	Multiple correspondences with other counsel regarding potential deposition dates; confer with clients regarding same.	0.80 hrs
09/20/2019	PKL	Determine deadlines to file a motion to quash a deposition and a motion for protective order against a deposition; review discovery rules to determine when each type of motion is required; email Shelby O'Brien regarding same.	0.50 hrs
09/23/2019	SLO	Multiple conferences with opposing counsel and counsel for aligned parties regarding deposition dates and jurisdictional issue; confer with clients regarding status of case and potential deposition dates.	1.00 hrs
09/23/2019	LL	Review discovery requests to date and communicate with Shelby O'Brien regarding potential request relating to one director; calendar response to same; create chart for keeping track of available dates of counsel for depositions.	0.70 hrs
09/23/2019	PKL	Prepare motion to quash and motion for protection as to notice of deposition of Mr. Mebane; email same to Shelby O'Brien.	1.70 hrs
09/24/2019	SLO	Research and draft motion for protective order and motion to quash related to Mebane's deposition; review discovery requests to Dana Martin and confer with Martin regarding same; confer with clients regarding potential deposition dates.	3.00 hrs

Windermere WS Directors  
Client Number 19062

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09/24/2019	LL	Proofread and finalize motion to quash deposition; draft exhibits for same; file same; communicate with court coordinator regarding hearing availability.	1.00 hrs
09/25/2019	SLO	Review requests for production and begin responses to requests; multiple conferences with other counsel in case; review order from trial court regarding pending motions and confer with other counsel regarding same; multiples conferences with clients in attempt to determine availability for depositions; draft email to clients providing update on the status of the case.	1.30 hrs
09/25/2019	LL	Update chart of available dates for depositions; communicate with the court and calendar deadline for status report.	0.30 hrs
09/25/2019	PKL	Office conference with Shelby O'Brien regarding case and requests for production served on Dana Martin.	0.30 hrs
09/26/2019	SLO	Multiple conferences with clients and other counsel regarding discovery, depositions, and status report requested by the trial court; conference with Joe de la Fuente; research jurisdictional and standing issues for resisting discovery over next month.	3.20 hrs
09/26/2019	LL	Update chart of available deposition dates.	0.50 hrs
09/27/2019	SLO	Confer with clients regarding status of deposition requests; multiple conferences with other counsel regarding the status report and schedule requested by the court; review and provide comments on draft status report.	1.50 hrs
09/27/2019	PKL	Review and analyze law on whether an objection to requests for production on behalf of Dana Martin based on pending plea to the jurisdiction is sufficient or if a motion for protective order is required; email Shelby O'Brien regarding same.	1.10 hrs
09/28/2019	SLO	Review and approve final status report for filing with court.	0.20 hrs
09/30/2019	SLO	Update clients on status of case and provide them with filed status report.	0.20 hrs
09/30/2019	PKL	Prepare objections on behalf of Dana Martin to requests for production based on pending plea to the jurisdiction.	2.00 hrs

Timekeeper Summary

Timekeeper	Hours	Rate	Amount
Lindsey, Laci	3.40hrs	150.00	\$510.00
Lear, Paula K.	5.60hrs	300.00	\$1,680.00
O'Brien, Shelby	13.90hrs	300.00	\$4,170.00
Total fees for this matter			\$6,360.00

Windermere WS Directors  
Client Number 19062

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EXPENSES

09/30/2019	Westlaw/Electronic Research	23.68
	Total expenses for this matter	<u>\$23.68</u>

BILLING SUMMARY

TOTAL FEES	\$6,360.00
TOTAL EXPENSES	\$23.68
TOTAL CHARGES FOR THIS INVOICE	<u>\$6,383.68</u>
NET BALANCE FORWARD	\$390.00
TOTAL BALANCE NOW DUE	<u><u>\$6,773.68</u></u>

**ENOCH KEVER PLLC**  
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5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

October 31, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 10188  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 10/31/2019

Re: Land Sale Litigation

Balance of invoice dated: 09/30/2019	\$6,773.68
Payments received since last invoice	\$6,773.68

PROFESSIONAL SERVICES

10/01/2019	SLO	Confer with Molly Mitchell and opposing counsel regarding Friendship Homes and Dana Martin's responses to requests for production; draft objections and responses to requests for production; draft motion for protective order.	0.40 hrs
10/01/2019	PKL	Prepare motion for protective order as to plaintiffs first request for production as to defendant Martin; revise objections and responses to request for production; email same to Shelby O'Brien.	1.10 hrs
10/02/2019	SLO	Draft motion for protective order and objections regarding requests for production; review and edit proposed Rule 11 agreement regarding written discovery.	0.50 hrs
10/03/2019	SLO	Several conferences with other counsel regarding extension on responses to requests for production; confer with counsel regarding discovery and jurisdictional issues.	0.50 hrs
10/04/2019	LL	Review joint status report; make sure all upcoming deadlines are calendared.	0.30 hrs
10/08/2019	SLO	Review narrowed requests for production from Plaintiff/Intervenors; confer with Molly Mitchell regarding same.	0.40 hrs
10/10/2019	SLO	Conference with Molly Mitchell regarding objections to requests for production (to Dana Martin and Friendship Homes) and motion for protective order; draft and finalize motion for protective order and file same; draft and finalize objections to requests and file same; conferences with opposing counsel regarding requests for production.	1.80 hrs
10/10/2019	LL	Review and finalize response to request for production; serve same; proofread and finalize motion for protection; draft exhibits for same; finalize and file motion for protection.	2.00 hrs
10/11/2019	SLO	Confer with client, Dana Martin, regarding status of case and discovery/deposition issues in case.	0.20 hrs
10/14/2019	SLO	Conferences with clients, Bob Mebane and Jim Mulligan, and with Jose de la Fuente regarding discovery responses.	0.50 hrs

Windermere WS Directors  
Client Number 19062

Page 2

10/15/2019	SLO	Conferences with Jose de la Fuente and clients regarding Plaintiffs' written discovery requests.	0.30 hrs
10/18/2019	SLO	Participate in calls between Jose de la Fuente with Bill Mebane and Joe Mulligan regarding Plaintiffs' discovery requests.	0.80 hrs
10/24/2019	SLO	Telephone call with Jose de la Fuente.	0.10 hrs
10/25/2019	SLO	Telephone call with counsel at Lloyd Gosselink regarding motion for summary judgment/plea to the jurisdiction.	0.20 hrs
10/29/2019	SLO	Strategize with Lloyd Gosselink attorneys regarding motion for summary judgment and brief in support of plea to the jurisdiction; review draft motion and brief.	1.20 hrs
10/30/2019	SLO	Research, review, and revise motion for summary judgment and brief in support of plea to the jurisdiction; confer with Bob Mebane regarding affidavit.	3.00 hrs
10/31/2019	SLO	Review, edit, and confer with Lindsay Killeen regarding Bob Mebane's draft affidavit; confer with Bob Mebane regarding affidavit; review and comment on revised draft affidavit; review revised draft motion for summary judgment and brief in support of plea to the jurisdiction.	1.00 hrs

Timekeeper Summary

Timekeeper	Hours	Rate	Amount
Lindsey, Laci	2.30hrs	150.00	\$345.00
Lear, Paula K.	1.10hrs	300.00	\$330.00
O'Brien, Shelby	10.90hrs	300.00	\$3,270.00
Total fees for this matter			\$3,945.00

EXPENSES

10/31/2019	Westlaw/Electronic Research	11.46
Total expenses for this matter		\$11.46

BILLING SUMMARY

TOTAL FEES	\$3,945.00
TOTAL EXPENSES	\$11.46
TOTAL CHARGES FOR THIS INVOICE	\$3,956.46
TOTAL BALANCE NOW DUE	\$3,956.46

**ENOCH KEVER PLLC**  
Bridgepoint Plaza  
5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

November 30, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 10352  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 11/30/2019

Re: Land Sale Litigation

Balance of invoice dated: 10/31/2019	\$3,956.46
Net Balance Forward	\$3,956.46

PROFESSIONAL SERVICES

11/01/2019	SLO	Confer with clients regarding status of the case; draft amended answer; confer with Bob Mebane regarding deposition preparation; confer with Lindsay Killeen regarding potential additional defenses.	1.00 hrs
11/01/2019	LL	Proofread and finalize amended plea to the jurisdiction and amended answer; file same.	0.80 hrs
11/01/2019	PKL	Review and revise amended answer.	0.10 hrs
11/03/2019	SLO	Review Plaintiffs' First Amended Petition.	1.00 hrs
11/04/2019	SLO	Conference with defense counsel regarding Plaintiffs' First Amended Petition.	0.50 hrs
11/04/2019	LL	Review all filings; review deadlines.	0.50 hrs
11/06/2019	SLO	Conference call with defense counsel regarding plaintiffs' amended petition.	0.60 hrs
11/07/2019	SLO	Review opposing counsel's lengthy emails and Joe de la Fuente's response regarding emails; confer with defense counsel.	0.40 hrs
11/08/2019	SLO	Review and analyze briefs in support of pleas to the jurisdiction, motions for summary judgment, and Plaintiffs' Second Amended Petition.	1.00 hrs
11/11/2019	SLO	Review summary judgment/brief filings and attached evidence; review and analyze Second Amended Petition; confer with clients regarding same.	2.40 hrs
11/12/2019	SLO	Review and analyze Second Amended Petition; confer with defense counsel regarding discovery requests; confer with Dana Martin regarding notice of deposition.	1.30 hrs
11/12/2019	LL	Review notices of intent to take oral deposition.	0.20 hrs
11/13/2019	SLO	Review Plaintiffs' new discovery requests; conference call with defense counsel.	1.00 hrs



Windermere WS Directors  
Client Number 19062

Page 2

11/13/2019	LL	Review several new discovery filings and calculate deadlines.	0.40 hrs
11/14/2019	SLO	Multiple conferences with opposing counsel and defense counsel regarding deposition of Dana Martin.	1.00 hrs
11/15/2019	SLO	Draft motion to quash and for protective order related to Dana Martin's deposition; confer with Molly Mitchell regarding same.	0.80 hrs
11/15/2019	LL	Proofread motion to quash; draft exhibits for same; finalize and file motion to quash.	0.70 hrs
11/16/2019	SLO	Confer with opposing counsel and defense counsel regarding discovery issues; confer with WOWSC counsel regarding potential representation of recently-named individual director defendants.	0.50 hrs
11/18/2019	SLO	Meeting with Bob Mebane to prepare for deposition; confer with Dana Martin; confer with Joe Gimenez; review WOWSC and Friendship Home's document production ahead of depositions.	4.20 hrs
11/18/2019	LL	Review and download Friendship production and other discovery filings.	0.30 hrs
11/19/2019	SLO	Participate in deposition of Joe Gimenez; confer with Bob Mebane regarding his deposition.	7.30 hrs
11/20/2019	SLO	Prepare for deposition with Bob Mebane; defend Bob Mebane's deposition; debrief with Bob Mebane.	7.80 hrs
11/21/2019	SLO	Confer with Kathryn Allen regarding service of process; confer with defense counsel regarding next steps.	0.30 hrs
11/21/2019	LL	Review amended petition and calculate deadline for answer for newly named defendants and deadline for TRCP 91a motion to dismiss.	0.20 hrs
11/22/2019	SLO	Confer with defense counsel regarding notices of depositions; confer with opposing counsel regarding same.	0.50 hrs
11/22/2019	LL	Review second notice of deposition of Dana Martin; discuss same with Shelby O'Brien; calculate deadlines for motion to quash.	0.50 hrs
11/25/2019	SLO	Call with defense counsel; review Kathryn Allen's email regarding discovery.	0.40 hrs
11/26/2019	SLO	Review discovery requests to Dana Martin and confer with Molly Mitchell regarding documents produced; conference with defense counsel.	0.60 hrs
11/26/2019	LL	Review newly filed discovery; organize all discovery.	0.30 hrs
11/27/2019	SLO	Review new deposition notices; confer with defense counsel regarding depositions.	0.40 hrs
11/27/2019	LL	Review amended notice of deposition of WOWSC Corporate Representative.	0.10 hrs

Windermere WS Directors  
Client Number 19062

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Timekeeper Summary

Timekeeper	Hours	Rate	Amount
Lindsey, Laci	4.00hrs	150.00	\$600.00
Lear, Paula K.	0.10hrs	300.00	\$30.00
O'Brien, Shelby	33.00hrs	300.00	\$9,900.00
Total fees for this matter			\$10,530.00

EXPENSES

11/30/2019	Westlaw/Electronic Research	1.87
Total expenses for this matter		\$1.87

BILLING SUMMARY

TOTAL FEES	\$10,530.00
TOTAL EXPENSES	\$1.87
TOTAL CHARGES FOR THIS INVOICE	\$10,531.87
NET BALANCE FORWARD	\$3,956.46
TOTAL BALANCE NOW DUE	\$14,488.33

**ENOCH KEVER PLLC**  
Bridgepoint Plaza  
5918 W. Courtyard Dr., Suite 500  
Austin, TX 78730  
(512) 615-1210  
Tax I.D. Number: 27-4508316

December 31, 2019

Joseph J. Gimenez III  
Windermere Oaks Water Supply Corporation  
345 Coventry Road  
Spicewood, Texas 78669

Invoice No.: 10518  
Client No.: 19062  
Matter No.: 00001  
Bill Through: 12/31/2019

Re: Land Sale Litigation

Balance of invoice dated: 11/30/2019	\$14,488.33
Net Balance Forward	\$14,488.33

PROFESSIONAL SERVICES

12/02/2019	SLO	Confer with defense counsel regarding amended dispositive filing; confer with Dana Martin regarding scheduled deposition.	0.20 hrs
12/03/2019	SLO	Coordinate preparation for Dana Martin deposition.	0.20 hrs
12/04/2019	SLO	Review WOWSC's motion for protective order.	0.10 hrs
12/05/2019	SLO	Email clients update on status of case; confer with defense counsel regarding written discovery.	0.30 hrs
12/05/2019	LL	Review and confirm upcoming deadlines; draft second amended answer.	0.50 hrs
12/06/2019	SLO	Research and revise amended dispositive motion to dismiss.	3.70 hrs
12/07/2019	SLO	Research and revise amended dispositive motion to dismiss.	4.00 hrs
12/09/2019	SLO	Draft Second Amended Answer; prepare for Dana Martin deposition; review documents provided by client; call with WOWSC counsel regarding amended dispositive hearing.	4.00 hrs
12/09/2019	LL	Review new documents from client.	0.10 hrs
12/10/2019	SLO	Prepare for Dana Martin's deposition; defend Dana Martin's deposition.	8.50 hrs
12/11/2019	SLO	Telephone call with Bill Earnest and Lindsay Killeen regarding responses to requests for production; review WOWSC's production.	0.90 hrs
12/12/2019	SLO	Confer with co-counsel regarding amended answers; confer with defense counsel regarding potential claims; review and comment on Friendship Homes' responses to requests for production; review and edit responses to requests for disclosure; research additional defenses for assertion.	4.30 hrs
12/12/2019	LL	Revise and finalize original answer of newly named directors; file same; draft response to request for disclosure; revise same; review recent discovery filings; discuss discovery matters with Shelby O'Brien.	1.60 hrs

Windermere WS Directors  
Client Number 19062

Page 2

12/12/2019	GEZ	Address and frame proper wording and handling of discovery responses and proper identification of witnesses on potentially collateral issues and provide recommendations to protect clients.	0.20 hrs
12/13/2019	SLO	Research potential defenses for directors; draft amended answer; draft and serve responses to requests for disclosure; confer with directors regarding indemnification forms.	3.40 hrs
12/13/2019	LL	Review and revise response to request for disclosure; finalize and serve same; save newly produced documents.	1.00 hrs
12/17/2019	SLO	Phone calls with clients.	0.70 hrs
12/17/2019	LL	Review rules governing 91a motion and TCPA motion; calculate deadlines for newly named directors and check deadline for original directors; discuss same with Shelby O'Brien.	0.40 hrs
12/18/2019	SLO	Multiple conferences with clients regarding case.	3.60 hrs
12/19/2019	SLO	Research and revise amended motion for summary judgment, amended brief in support of plea to the jurisdiction, and Rule 91a motion to dismiss; conference with defense counsel and client about issues in case.	5.30 hrs
12/20/2019	SLO	Confer with clients regarding amended dispositive filing; make final revisions to dispositive filing; confer with defense counsel regarding same.	2.00 hrs
12/20/2019	SLO	Review defense counsel's edits to amended dispositive filing; confer with Joe de la Fuente regarding same.	0.40 hrs
12/30/2019	SLO	Confer with client regarding deposition transcript and errata; email update to clients regarding status of case; review correspondence from opposing counsel; research viability of a motion to dismiss under the Texas Citizens Participation Act.	2.20 hrs
12/30/2019	LL	Review recent filings; review calendar of deadlines; communicate with court reporter regarding payment for deposition.	0.60 hrs
12/31/2019	SLO	Research viability of motion to dismiss under the Texas Citizens Participation Act; confer with Joe de la Fuente regarding same.	1.80 hrs

Timekeeper Summary

Timekeeper	Hours	Rate	Amount
Zausmer, Gary E.	0.20hrs	300.00	\$60.00
Lindsey, Laci	4.20hrs	150.00	\$630.00
O'Brien, Shelby	45.60hrs	300.00	\$13,680.00
Total fees for this matter			\$14,370.00

Windermere WS Directors  
Client Number 19062

Page 3

EXPENSES

12/10/2019	Apple Spice - Lunch during Dana Martin deposition	51.92
12/31/2019	Kim Tindall & Associates (Invoice # 69355) - Court reporting services	891.73
12/31/2019	Westlaw/Electronic Research	63.52
	Total expenses for this matter	<u>\$1,007.17</u>

BILLING SUMMARY

TOTAL FEES	\$14,370.00
TOTAL EXPENSES	\$1,007.17
TOTAL CHARGES FOR THIS INVOICE	<u>\$15,377.17</u>
NET BALANCE FORWARD	\$14,488.33
TOTAL BALANCE NOW DUE	<u><u>\$29,865.50</u></u>

January 15, 2019

Windermere Oaks Water Supply Corporation  
Attn David Bertino  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97497388  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through December 31, 2018:

**RE: General Counsel**

Professional Services	\$ 335.00
Total Disbursements	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 335.00</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

January 15, 2019  
Invoice: 97497388

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
12/07/18	MAG	Review incoming correspondence from client regarding TPIA records request, and follow up.	.20
12/21/18	MAG	Review and prepare answers to client inquiry on TPIA request and other issues implicated by request; draft proposed response to TPIA request.	.40
12/28/18	MAG	Review second TPIA request received by client yesterday and client's inquiry, and draft proposed response tor client.	.30
12/28/18	HEG	Assist attorney and client with TPIA records requests.	.50

**TOTAL PROFESSIONAL SERVICES** **\$ 335.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Hours	Rate	Total
Michael A Gershon	Principal	.90	300.00	270.00
Hannah E Ging	Paralegal	.50	130.00	65.00
<b>TOTALS</b>		<b>1.40</b>		<b>\$ 335.00</b>

**TOTAL THIS INVOICE** **\$ 335.00**

February 28, 2019

Windermere Oaks Water Supply Corporation  
Attn David Bertino  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97498540  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through January 31, 2019:

**RE: General Counsel**

Professional Services	\$ 5,315.00
Total Disbursements	<u>\$ 10.60</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,325.60</b>



**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

February 28, 2019  
Invoice: 97498540

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
1/03/19	MAG	Work on pending TPIA request for information that includes Les Romo's files; instructions and guidance to H. Ging regarding same.	.30
1/04/19	MAG	Work with H. Ging on pulling information from L. Romo's files that is responsive to D. Flunker's TPIA request.	.40
1/07/19	HEG	Research status of client's 2019 eminent domain reporting at Comptroller's office.	.20
1/08/19	MAG	Review documents in preparation for Wednesday's and Saturday's Board and customer/member meetings; close loop with client on TPIA requests; brief review of same with J. de la Fuente.	1.80
1/09/19	MAG	Review M. McDonald email and TPIA request; follow up with client regarding same.	.20
1/10/19	MAG	Work with client on pending TPIA requests, and close loop regarding information from L. Romo file.	.30
1/16/19	MAG	Review and respond to client request regarding upcoming election and Director eligibility to run and serve, including pulling and brief review of applicable statutes in Business Organizations and Water Codes; review articles of incorporation, bylaws, and other election-related policies; address same with D. Klein.	.80
1/16/19	DJK	Office conference with M. Gershon regarding TCEQ/State regulation of director eligibility for a water supply corporation.	.20
1/16/19	HEG	Work with M. Gershon on research of client's bylaws and election procedures.	.40
1/23/19	MAG	Work on election issues, including timeliness of B. Earnest's application and review of Board's adopted election protocol, which implements Ch. 67 of the Texas Water Code; follow up with client regarding same.	1.00
1/24/19	MAG	Review client's written election policies and ballot application, bylaws and articles of incorporation to address client questions; brief review of applicable statutes.	1.50
1/26/19	MAG	Review S. Albright's research and pull Utility Code provisions governing confidentiality of certain information of individual's personal information in WSC's files.	.50
1/29/19	MAG	Respond to telephone call from client; review several emails and letters regarding election challenges; pursue research regarding same; follow up with client; address TPIA issue raised by H. Skeen.	2.50
1/30/19	MAG	Research and work on Board Member eligibility issues; multiple telephone calls with client; review firm's position taken on issues with other clients; review client correspondence and attached tariff regarding membership; telephone call with TRWA General Counsel regarding same; prepare letter to applicant and dispatch; send email memo to full Board; begin memo regarding law governing election and candidate and Board Member eligibility.	4.10
1/30/19	HEG	Research Mooney Circle, LLC records with the Secretary of State.	.60
1/31/19	MAG	Multiple telephone calls with B. Earnest and his attorney, and review their incoming documents; telephone call with D. Taylor; telephone call with D. Bertino; research	3.60

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

February 28, 2019  
Invoice: 97498540

Date	Atty	Description Of Services Rendered	Hours
		election, WSC and corporate law regarding authorities governing multiple challenges to candidate for Board; follow up with client with our legal assessment.	

**TOTAL PROFESSIONAL SERVICES** **\$ 5,315.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Hours	Rate	Total
Michael A Gershon	Principal	17.00	300.00	5,100.00
David J Klein	Principal	.20	295.00	59.00
Hannah E Ging	Paralegal	1.20	130.00	156.00
<b>TOTALS</b>		<b>18.40</b>		<b>\$ 5,315.00</b>

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	9.60
1/30/19	GL Grp 0012188/00021 Voucher # - 0000000000 January 2019 Secretary of State	1.00
	Web Inquiry, Research	

**TOTAL DISBURSEMENTS** **\$ 10.60**

**TOTAL THIS INVOICE** **\$ 5,325.60**

March 29, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97498958  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through February 28, 2019:

**RE: General Counsel**

Professional Services	\$ 1,170.00
Total Disbursements	<u>\$ 46.60</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,216.60</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

March 29, 2019  
Invoice: 97498958

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
2/01/19	MAG	Several telephone calls with candidate for the Board, candidate's attorney F. Reilly, Board committee (D. Bertino and D. Taylor); review incoming documents and other information regarding B. Earnest's qualification; independent research of County Deed Records and Tax Appraisal District records; final decision-making and advisory regarding qualification to serve; late-evening review of incoming correspondence from client and candidate, and follow up regarding same.	2.80
2/01/19	MAG	No Charge - (Courtesy Discount) Several telephone calls with candidate for the Board, candidate's attorney F. Reilly, Board committee (D. Bertino and D. Taylor); review incoming documents and other information regarding B. Earnest's qualification; independent research of County Deed Records and Tax Appraisal District records; final decision-making and advisory regarding qualification to serve; late-evening review of incoming correspondence from client and candidate, and follow up regarding same.	.50
2/06/19	MAG	Review client inquiry regarding Board's options for discussion and hiring of bookkeeper and Texas Open Meetings Act requirements; forward applicable statute and Attorney General opinions and guidance to client.	.80
2/08/19	MAG	Review and respond to client regarding customer's correspondence.	.20
2/16/19	MAG	Review and respond to client regarding customer's email and comment regarding minutes.	.10

**TOTAL PROFESSIONAL SERVICES \$ 1,170.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	3.90	1,170.00	.50	150.00
<b>TOTALS</b>			<b>3.90</b>	<b>\$ 1,170.00</b>	<b>.50</b>	<b>\$ 150.00</b>

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	46.60

**TOTAL DISBURSEMENTS \$ 46.60**

**TOTAL THIS INVOICE \$ 1,216.60**

April 12, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97500108  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through March 31, 2019:

**RE: General Counsel**

Professional Services	\$ 5,124.00
Total Disbursements	<u>\$ 43.65</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,167.65</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

April 12, 2019  
Invoice: 97500108

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
3/11/19	MAG	Review election, agenda issues and assist client regarding same.	2.20
3/12/19	MAG	Research Burnet County Deed Records to address and close loop on Director eligibility to serve.	.80
3/12/19	HEG	Work with M. Gershon on review of client's election procedures, articles of incorporation, and bylaws.	.30
3/20/19	MAG	Receive and review Attorney General complaint sent to D. Taylor; brief review of Attorney General's regulations; telephone call with D. Taylor; review file regarding D. Flunker's TPIA requests; follow up with D. Bertin regarding same.	1.10
3/20/19	JEF	Work on client questions and plans for potential upcoming meeting.	.40
3/25/19	MAG	Work on multiple Board-related and TPIA issues, and Board agenda.	2.60
3/25/19	IIEG	Work with M. Gershon and Director on documents related to D. Flunker Public Information Act request and complaint.	.50
3/26/19	MAG	Review several emails regarding TPIA records requests; instructions and guidance to H. Ging regarding same; close the loop regarding complaint filed at Attorney General's office, including coordination with client to finalize and file same.	.80
3/26/19	HEG	Work on reviewing and responding to R. Ffrench's two Public Information Act requests.	.70
3/27/19	HEG	Work on review and response to R. Ffrench Public Information Act requests.	.60
3/28/19	MAG	Work session with H. Ging regarding multiple pending TPIA requests; brief research regarding same.	1.60
3/28/19	HEG	Review client's Election Procedures documents; work with D. Taylor, G. Burriss, and M. Gershon on R. Ffrench's two Public Information Act requests.	2.20
3/29/19	MAG	Partial travel to/from and partial participation in meeting with Board President and Secretary/Treasurer, and then Board meeting.	3.80
3/29/19	MAG	No Charge - Partial meeting and travel time.	2.00
3/29/19	JEF	Prepare for meeting and advise client on PIA, TOMA, and related operational issues.	1.70
3/29/19	HEG	Prepare documents for M. Gershon's use during Board meeting.	.50

**TOTAL PROFESSIONAL SERVICES**

**\$ 5,124.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	12.90	3,870.00	2.00	600.00
Jose E de la Fuente	Principal	300.00	2.10	630.00	.00	.00
Hannah E Ging	Paralegal	130.00	4.80	624.00	.00	.00
<b>TOTALS</b>			<b>19.80</b>	<b>\$ 5,124.00</b>	<b>2.00</b>	<b>\$ 600.00</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

April 12, 2019  
Invoice: 97500108

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	3.40
3/29/19	Mike Gershon Check # - 009905389 Mileage M. Gershon roundtrip mileage to attend Windermere Oaks Water Supply Corporation Board meeting.	40.25

**TOTAL DISBURSEMENTS** \$ 43.65

**TOTAL THIS INVOICE** \$ 5,167.65

May 30, 2019

Windermere Oaks Water Supply Corporation  
Airtn Joe Gimenez  
Board President  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97500518  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through April 30, 2019:

**RE: General Counsel**

Professional Services	\$ 5,211.00
Total Disbursements	<u>\$ 54.30</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,265.30</b>



**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

May 30, 2019  
Invoice: 97500518

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
4/01/19	MAG	Instructions and guidance to H. Ging regarding TPIA law governing who serves as Public Information Officer or his/her delegatee/administrator; independent research regarding waiver of confidentiality or privilege if third-party contractor manages public information; work with H. Ging on R. Ffrench's TPIA request.	1.50
4/01/19	HEG	Work on completing response to R. Ffrench Public Information Act request; work with client on response to D. Dial Public Information Act request; research open meetings and public information training for Board Members; research statutes regarding appointment of a public information coordinator.	2.90
4/02/19	MAG	Review opposing counsel's inquiry regarding tax status, her interpretation of client's bylaws; research regarding same; review and follow up with client regarding D. Dial's TPIA requests and TPIA requirements; respond to client's request regarding TOMA requirements for agenda; work with H. Ging regarding same.	2.40
4/02/19	HEG	Work with attorneys regarding responses to pending PIA requests; review client's bylaws for requirements regarding meeting agendas.	.80
4/03/19	MAG	Review client's request and exchange of correspondence between J. Gimenez and D. Dial; pull TPIA's statutory sections regarding thresholds for charging for labor for TPIA research/responses and certifications in responses if more time required, and follow up with J. Gimenez regarding same; separate correspondence with client regarding Attorney General's TOMA and TPIA training.	.80
4/03/19	HEG	Work with client and attorneys regarding responses to pending PIA requests.	1.70
4/05/19	MAG	Review multiple pending TPIA requests; instructions and guidance to H. Ging regarding same.	.30
4/05/19	HEG	Review new Public Information Act requests and client questions, calendar related deadlines and work on same.	.50
4/09/19	MAG	Review incoming client correspondence; work with H. Ging regarding TPIA requests.	.20
4/09/19	HEG	Work on responses to pending PIA requests.	1.00
4/10/19	MAG	Work with H. Ging on pending TPIA records requests.	.30
4/10/19	HEG	Work on review and preparation of responses to PIA requests; provide same to requestors.	2.40
4/11/19	MAG	Work with H. Ging on R. Dial TPIA request; telephone call with former TPIA enforcement officer regarding AG's current approach and seniormost enforcement staff contact.	.60
4/11/19	HEG	Work on and provide response to pending PIA request.	.40
4/12/19	MAG	Review and respond to J. Gimenez's request regarding agenda.	.40
4/17/19	MAG	Research statutory law governing TPIA and TOMA applicability to non-profit water supply corporations - in part to address opposing counsel's correspondence and request.	1.30
4/17/19	MAG	No Charge - Research statutory law governing TPIA and TOMA applicability to	.50

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

May 30, 2019  
Invoice: 97500518

Date	Atty	Description Of Services Rendered	Hours
		non-profit water supply corporations - in part to address opposing counsel's correspondence and request.	
4/19/19	MAG	Telephone call with client; travel to/from and site visit of client and area properties to address client concerns, questions about recent third-party development, runoff and possible associated damages/liability from development activities.	3.60
4/22/19	MAG	Assist client with pending TPIA request, AG ruling and B. Aleshire's request; work with H. Ging regarding same.	.20
4/22/19	HEG	Work with attorneys on review of OAG open records correspondence and client follow up.	1.00
4/23/19	MAG	Correspondence to client regarding AG opinion and proposed response to requestor.	.10
4/29/19	MAG	Review and follow up on three matters involving TPIA requests and possible engagement with Attorney General's office.	.40
4/29/19	HEG	Work with M. Gershon on pending PIA requests and related research.	1.00
4/30/19	MAG	Review and follow up on today's correspondence from D. Flunker.	.20

**TOTAL PROFESSIONAL SERVICES \$ 5,211.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	12.30	3,690.00	.50	150.00
Hannah E Ging	Paralegal	130.00	11.70	1,521.00	.00	.00
<b>TOTALS</b>			<b>24.00</b>	<b>\$ 5,211.00</b>	<b>.50</b>	<b>\$ 150.00</b>

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	9.00
	Color Prints	4.00
4/19/19	Mike Gershon Check # - 009905451 Mileage M. Gershon roundtrip mileage to attend Windermere Oaks WSC meeting with B. Earnest and G. Burriss.	41.30

**TOTAL DISBURSEMENTS \$ 54.30**

**TOTAL THIS INVOICE \$ 5,265.30**

June 25, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97501573  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through May 31, 2019:

**RE: General Counsel**

Professional Services	\$ 4,495.00
Total Disbursements	<u>\$ 14.60</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 4,509.60</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

June 25, 2019  
Invoice: 97501573

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
5/03/19	MAG	Work with client on Board agenda, TPIA issues.	.40
5/06/19	MAG	Review incoming correspondence; follow-up telephone call with client regarding same.	.30
5/06/19	SPA	Confer with M. Gershon regarding Open Meetings Act notice requirements.	.20
5/09/19	MAG	Review TALCB complaint and address implications to client and pending litigation, and path forward with J. de la Fuente.	.20
5/09/19	IEEG	Work with M. Gershon on current client action items, including easement issue and PIA requests.	.40
5/13/19	MAG	Review B. Sorgen's TPIA request received yesterday/Sunday and referenced R. Ffrench's TPIA request; review B. Sorgen's several attachments; work with H. Ging regarding same.	.50
5/13/19	HEG	Work on response to pending PIA request.	.50
5/16/19	MAG	Review and follow up with client regarding TPIA issues and Board agenda.	.30
5/17/19	MAG	Work on TPIA issues, agenda; exchange correspondence with client regarding drainage, liability issues.	.80
5/17/19	HEG	Work with M. Gershon on May 20 meeting agenda.	.60
5/20/19	JEF	Review status of service on defendants, email plaintiffs' counsel regarding same.	.30
5/20/19	HEG	Calendar deadlines related to multiple TPIA requests.	.40
5/21/19	JEF	Emails with opposing counsel regarding service.	.20
5/23/19	MAG	Extended call with client regarding TPIA issues and response; correspondence to client regarding same; work with H. Ging on same.	1.20
5/23/19	JFP	Assess defenses to derivative suit and possible separate representation for former board members.	.30
5/23/19	JEF	Review client emails regarding correspondence from members, new lawsuits; confer with D. Bertino regarding suit filed; work on strategies for WSC to handle response to lawsuits.	.70
5/23/19	HEG	Work on current client action items, including work regarding TPIA request responses.	.50
5/24/19	MAG	Work on TPIA issues and prepare proposed response for D. Taylor's review and J. Gimenez's review and distribution.	.50
5/24/19	JEF	Prepare and send email relating to recently filed suit and defense plan.	.40
5/24/19	HEG	Work with attorneys regarding service on directors of petition filed by R. Ffrench, D. Dial, and B. Sorgen.	.30
5/29/19	MAG	Review and respond to client's correspondence regarding new TPIA request for legal statements; review client's reply; instructions and guidance to T. Brewer regarding same.	.50
5/29/19	JEF	Work on approach for insurance claim and defense for different parties.	.50
5/29/19	SPA	Work with M. Gershon regarding PIA and privilege.	.60
5/29/19	GCS	Review insurance policy and draft analysis regarding coverage and next steps.	2.40

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

June 25, 2019  
Invoice: 97501573

Date	Atty	Description Of Services Rendered	Hours
5/30/19	MAG	No Charge - Review and comment regarding plan for insurance claim.	.10
5/30/19	JEF	Work on insurance emails and plan for submission of claim to insurer, send same to client for discussion.	.80
5/30/19	JTB	Work on cost estimate and draft correspondence to Attorney General to request ruling on PIA request.	1.20
5/31/19	JEF	Prepare and send notice of claim to insurer; send same to all insured parties with cover communication.	1.10
5/31/19	JTB	Continued work on cost estimate and AG correspondence drafts; review applicable AG rules and Government Code provisions regarding same.	.80

**TOTAL PROFESSIONAL SERVICES**

**\$ 4,495.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Hours	Rate	Total
Michael A Gershon	Principal	4.70	300.00	1,410.00
Jose E de la Fuente	Principal	4.00	300.00	1,200.00
Stefanie P Albright	Principal	.80	290.00	232.00
J Troupe Brewer	Associate	2.00	270.00	540.00
James F Parker	Principal	.30	340.00	102.00
Gabrielle C Smith	Associate	2.40	275.00	660.00
Hannah E Ging	Paralegal	2.70	130.00	351.00
<b>TOTALS</b>		<b>16.90</b>		<b>\$ 4,495.00</b>

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	13.60
	Color Prints	1.00

**TOTAL DISBURSEMENTS**

**\$ 14.60**

**TOTAL THIS INVOICE**

**\$ 4,509.60**

July 31, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97502309  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

### INVOICE SUMMARY

For professional services and disbursements rendered through June 30, 2019:

**RE: General Counsel**

Professional Services	\$ 12,706.50
Total Disbursements	<u>\$ 52.80</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 12,759.30</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

July 31, 2019  
Invoice: 97502309

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
6/02/19	JEF	Review emails regarding service of petition, reply to same.	.20
6/03/19	MAG	Work on issues regarding minutes, TPIA requests.	.30
6/03/19	JEF	Correspondence with client regarding updates on various items for upcoming board meeting.	.40
6/03/19	JTB	Finalize cost estimate correspondence; draft 10 day OAG request letter regarding Flunker PIA request; begin draft of 15 day OAG brief regarding same.	2.70
6/03/19	HEG	Calendar deadlines related to new TPIA requests.	.40
6/04/19	MAG	Work with H. Ging on TPIA issue and response.	.30
6/04/19	JTB	Work session with M. Gershon on pending PIA requests and related briefing and correspondence; continue work on AG correspondence and briefing.	1.70
6/04/19	JTB	No Charge - Work session with M. Gershon on pending PIA requests and related briefing and correspondence; continue work on AG correspondence and briefing.	.50
6/04/19	HEG	Work with M. Gershon and J. Gimenez on D. Flunker May 17 TPIA request.	1.50
6/05/19	JTB	Continue work on AG correspondence and briefing; research regarding same; review client and requestor correspondence.	.80
6/05/19	SPA	Phone call with M. Gershon regarding public comment and TOMA.	.20
6/06/19	JEF	Work on lawsuit and representation issues; obtain extension of answer deadlines.	.80
6/06/19	JTB	Draft AG brief regarding Flunker PIA request.	1.10
6/07/19	MAG	Work with J. de la Fuente on litigation matters to be briefed to client, including work on Board agenda to allow for same during executive session; follow up with client on same; telephone call with D. Taylor; review and follow up with client on quorum/threshold Directors required for action, including written client advisory for current use and briefing of Board.	1.40
6/07/19	JEF	Finalize and file rule 11 agreement on answer extensions; send materials to board members for review before meeting.	.40
6/10/19	MAG	Work on multiple TPIA issues, including today's request and pending request and client's email seeking assistance with communication.	.40
6/10/19	JTB	Work to finalize AG request for determination correspondence; continued research and review of AG opinions and common law regarding applicability of TRE 503 and TRCP 192.5 privileges to information responsive to PIA requests.	3.20
6/10/19	JTB	No Charge - Work to finalize AG request for determination correspondence; continued research and review of AG opinions and common law regarding applicability of TRE 503 and TRCP 192.5 privileges to information responsive to PIA requests.	1.00
6/10/19	HEG	Review D. Flunker's new TPIA request and calendar related deadline.	.50
6/11/19	MAG	Work with T. Brewer on TPIA issues.	.40
6/11/19	JTB	Review email correspondence from M. Gershon and client regarding Flunker PIA request; research provisions of Government Code, AG rules, and PIA Handbook to answer questions posed.	.50

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

July 31, 2019  
Invoice: 97502309

Date	Atty	Description Of Services Rendered	Hours
6/11/19	HEG	Pull documents responsive to D. Flunker's TPIA request for invoices; case management.	.90
6/12/19	MAG	Work on TPIA AG submission with T. Brewer; telephone call with J. de la Fuente regarding tonight's Board meeting.	.40
6/12/19	JTB	Finalize AG correspondence and notification of request for determination regarding Flunker PIA request; work on brief to AG regarding same; phone call with M. Gershon regarding same.	3.50
6/12/19	HEG	Work with T. Brewer to finalize OAG letter regarding D. Flunker TPIA request; file same with the OAG.	1.50
6/13/19	JTB	Work on Attorney General briefing; research regarding same.	.90
6/14/19	JMP	Discuss public comment rules with S. Albright.	.10
6/14/19	JTB	Continue drafting AG Brief and research related thereto.	1.50
6/15/19	MAG	Assist with TPIA correspondence and new D. Flunker request.	.40
6/16/19	MAG	Review and respond to client's inquiry regarding webpage posting/TPIA issues.	.10
6/17/19	JMP	Research case law, Attorney General opinions, and statutory guidance relating to public comment and the required level of detail minutes must reflect; draft summary and recommendation based on research for S. Albright's review.	1.50
6/17/19	JEF	Follow up on insurance claim approach.	.20
6/17/19	JTB	Work to finalize Brief to Attorney General regarding Flunker PIA request; email correspondence regarding same and exhibits thereto; research and review of AG decisions to draft same.	2.40
6/17/19	JTB	No Charge - Work to finalize Brief to Attorney General regarding Flunker PIA request; email correspondence regarding same and exhibits thereto; research and review of AG decisions to draft same.	1.50
6/17/19	HEG	Review D. Flunker's June 14 TPIA request and calendar related deadline; work on brief and exhibits to be filed with OAG regarding D. Flunker's May 28 TPIA request.	.60
6/18/19	JEF	Prepare and send email to insurer regarding coverage	.20
6/18/19	JTB	Finalize AG Brief regarding Flunker PIA request; email correspondence with client regarding same.	2.90
6/18/19	STG	Exchange email correspondence with potential co-counsel referrals for individual defendants regarding representation of same.	.40
6/18/19	HEG	Work on response to D. Flunker's June 5 TPIA request; case management.	1.00
6/19/19	JEF	Work on arrangements for legal representation in litigation.	.60
6/19/19	JTB	Finalize and file Attorney General brief.	1.80
6/19/19	GCS	Review Intervenor's Petition and begin to draft answer.	1.50
6/19/19	HEG	Work on response to D. Flunker's June 5th TPIA request; proofread and finalize brief to OAG regarding D. Flunker's May 29th TPIA request.	4.00
6/20/19	JEF	Follow up on plans for directors answers.	.40
6/20/19	GCS	Review authority and draft plea to jurisdiction.	2.90
6/21/19	GCS	Review and revise plea to jurisdiction; telephone call with S. O'Brien, counsel for directors; telephone call with B. Mebane, director regarding status of filing.	.60



**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

July 31, 2019  
Invoice: 97502309

Date	Atty	Description Of Services Rendered	Hours
6/21/19	HEG	Review D. Flunker's June 21st TPIA request, calendar related deadline, and work on response.	.80
6/24/19	GCS	Review answer and send correspondence to Director's counsel; review and analyze member classification under Water Code and Business Organizations Code for purposes of standing to bring derivative suit.	.80
6/24/19	HEG	Review pending TPIA requests and work on responses.	.80
6/25/19	HEG	Review and calendar new TPIA requests from D. Flunker.	.50
6/26/19	JTB	Work session with M. Gershon on outstanding client issues and assignments	.60
6/26/19	SPA	Research regarding Open Meetings Act and public comment.	.70
6/26/19	HEG	Work on response to D. Flunker's June 21 TPIA request; case management.	.80
6/30/19	LCL	Monthly law clerk time.	2.00

**TOTAL PROFESSIONAL SERVICES**

**\$ 12,706.50**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	3.70	1,110.00	.00	.00
Jose E de la Fuente	Principal	300.00	3.20	960.00	.00	.00
Stefanie P Albright	Principal	285.00	.90	256.50	.00	.00
J Troupe Brewer	Associate	270.00	23.60	6,372.00	3.00	810.00
Jacqueline M Perrin	Associate	220.00	1.60	352.00	.00	.00
Sarah T Glaser	Associate	280.00	.40	112.00	.00	.00
Gabrielle C Smith	Associate	275.00	5.80	1,595.00	.00	.00
Hannah E Ging	Paralegal	130.00	13.30	1,729.00	.00	.00
Law Clerk	Law Clerk	110.00	2.00	220.00	.00	.00
<b>TOTALS</b>			<b>54.50</b>	<b>\$ 12,706.50</b>	<b>3.00</b>	<b>\$ 810.00</b>

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	17.80
	Color Prints	3.00
6/15/19	Corporate Couriers Check # - 000036983 Corporate Couriers, Courier Services, 6/15/2019	32.00

**TOTAL DISBURSEMENTS**

**\$ 52.80**

**TOTAL THIS INVOICE**

**\$ 12,759.30**

August 30, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97503038  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through July 31, 2019:

**RE: General Counsel**

Professional Services	\$ 9,091.00
Total Disbursements	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 9,091.00</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

August 30, 2019  
Invoice: 97503038

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
7/01/19	JTB	Review bylaws and conduct research to answer questions posed by Board President.	2.70
7/01/19	HEG	Work on TPIA responses.	.40
7/02/19	JTB	Edits to draft Board correspondence to WSC members; revisions to draft agenda for upcoming Board meeting; continue research in Public Information Act and WSC bylaws to answer questions posed by Board president; draft outline of responses to same; email same to client for review and further discussion.	3.50
7/03/19	HEG	Case management.	.80
7/05/19	HEG	Review and manage client correspondence.	.30
7/08/19	MAG	Review and work on pending TPIA requests; guidance and instructions to T. Brewer.	.30
7/08/19	JTB	Coordinate with client and M. Gershon on response to D. Flunker PIA request; review provisions of Government Code regarding request for clarification; draft same for client review; review possible responsive email correspondence.	.90
7/08/19	JTB	No Charge - Coordinate with client and M. Gershon on response to D. Flunker PIA request; review provisions of Government Code regarding request for clarification; draft same for client review; review possible responsive email correspondence.	.80
7/08/19	HEG	Work with T. Brewer on request for clarification and research documents responsive to D. Flunker's June 21st TPIA request; review and update calendar regarding D. Flunker's two June 24th TPIA requests; case management.	3.40
7/09/19	JTB	Work on TPIA responses.	.80
7/09/19	HEG	Work with T. Brewer on TPIA responses.	.50
7/11/19	JTB	Review correspondence and questions from Board President regarding time limits on PIA requests and latest Board action; review internal files to find go-by for tracking of PIA responses.	1.20
7/11/19	HEG	Case management.	.70
7/12/19	MAG	No Charge - Office conference with T. Brewer.	.30
7/12/19	JTB	Work session with M. Gershon to discuss outstanding client issues and path forward; review internal calendar of PIA request deadlines and related correspondence; email correspondence with client.	1.00
7/14/19	JEF	Work on plan for mediation.	.20
7/16/19	JEF	Work on mediation dates.	.20
7/17/19	HEG	Case management.	.50
7/19/19	JEF	Emails with opposing counsel regarding possible mediators and dates.	.20
7/22/19	MAG	No Charge - Office conference with T. Brewer.	.20
7/22/19	JEF	Review information relating to PIA request; email to insurance adjuster regarding claim.	.30
7/22/19	JTB	Review responsive documents to multiple PIA requests; phone calls and follow up with client, J. de la Fuente, M. Gershon, and H. Ging regarding same; review request to inspect books and related provisions of Bylaws and Business Organizations Code.	2.20

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

August 30, 2019  
Invoice: 97503038

Date	Atty	Description Of Services Rendered	Hours
7/22/19	HEG	Review and manage client correspondence; work on response to D. Flunker's two pending TPIA requests.	2.40
7/23/19	MAG	Guidance to T. Brewer regarding client inquiry.	.30
7/23/19	JTB	Review P. Flunker PIA request and other correspondence; review and research WOWSC Articles of Incorporation, Tariff, and Bylaws, and Texas Business Organizations Code and Water Code to answer questions posed by client; work session with M. Gershon regarding same; draft email correspondence to client regarding same.	2.30
7/23/19	JTB	No Charge - Review P. Flunker PIA request and other correspondence; review and research WOWSC Articles of Incorporation, Tariff, and Bylaws, and Texas Business Organizations Code and Water Code to answer questions posed by client; work session with M. Gershon regarding same; draft email correspondence to client regarding same.	.50
7/23/19	HEG	Review and calendar TPIA request from P. Flunker.	.30
7/24/19	JTB	Review latest PIA request and review of other documents and correspondence regarding same; research regarding same.	1.40
7/24/19	HEG	Review and calendar TPIA request from D. Flunker; case management.	.60
7/25/19	JTB	Review draft minutes and PIA request correspondence; review Corix contract and research on competition and bidding exceptions to public information disclosure.	1.50
7/25/19	JTB	No Charge - Review draft minutes and PIA request correspondence; review Corix contract and research on competition and bidding exceptions to public information disclosure.	.80
7/25/19	HEG	Review and calendar new TPIA requests; case management.	1.00
7/26/19	JTB	Review client correspondence and responses to various PIA requests; review responsive documents to same.	.30
7/26/19	JTB	No Charge - Review client correspondence and responses to various PIA requests; review responsive documents to same.	.80
7/29/19	MAG	Work session with team.	.30
7/29/19	JTB	Email and phone correspondence with client regarding Conflict of Interest Policy; review of unsigned policy document for purposes of same; review client bylaws and statutory requirements regarding conflicts of interest; draft conflict of interest policy for review and possible adoption at upcoming Board meeting.	5.10
7/29/19	HEG	Work with M. Gershon on pending TPIA requests; case management.	.60
7/30/19	JTB	Continue draft of Conflict of Interest Policy.	.80
7/30/19	HEG	Review correspondence and update calendar regarding pending TPIA request; case management.	.60
7/31/19	JEF	Work on mediation scheduling and approach, including conference with counsel for directors.	.40
7/31/19	JTB	Continue work on Conflict of Interest Policy draft; review of client correspondence regarding liability and hold harmless concerns with potential SAPA contract.	1.70

**TOTAL PROFESSIONAL SERVICES**

**\$ 9,091.00**

**Lloyd Gosselink Rochelle & Townsend, P.C.**

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Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

August 30, 2019  
Invoice: 97503038

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	.90	270.00	.50	150.00
Jose E de la Fuente	Principal	300.00	1.30	390.00	.00	.00
J Troupe Brewer	Associate	270.00	25.40	6,858.00	2.10	577.50
Hannah E Ging	Paralegal	130.00	12.10	1,573.00	.00	.00
<b>TOTALS</b>			<b>39.70</b>	<b>\$ 9,091.00</b>	<b>2.60</b>	<b>\$ 727.50</b>

**TOTAL THIS INVOICE**

**\$ 9,091.00**

September 30, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97503797  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through August 31, 2019:

**RE: General Counsel**

Professional Services	\$ 8,123.00
Total Disbursements	<u>\$ 16.60</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 8,139.60</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

September 30, 2019  
Invoice: 97503797

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
8/01/19	MAG	Review and follow up regarding TPIA request; respond to and work on client's request regarding tax exempt election/status.	.50
8/01/19	JTB	Review new Flunker PIA request; review relevant provisions of Public Information Act regarding records held by third party contractors; draft email to client to relay findings and recommend path forward; review Comptroller database regarding tax exempt entities; review information on application process and eligibility for same; draft email to client to relay findings.	2.50
8/01/19	HEG	Review and calendar new TPIA request; case management.	.60
8/02/19	JTB	Continued work on Conflicts of Interest and Ethics policy.	1.50
8/05/19	MAG	Work on pending TPIA request and instructions and guidance to T. Brewer regarding same.	.20
8/05/19	JTB	Review and respond to Board President correspondence; review letter sent to WSC members by plaintiffs in suit vs client; finalize Conflict of Interest policy; review latest D. Flunker PIA request and review internal firm correspondence to locate potentially responsive documents; review of SAPA contract with WOWSC.	2.80
8/06/19	JEF	Assist with response to PIA request.	.20
8/08/19	MAG	Work with client regarding Flunker requests and issues; work on correspondence; telephone call with client; review incoming filings.	.90
8/08/19	JEF	Email with opposing counsel regarding substitution; review possible draft correspondence and comment on same.	.30
8/08/19	JTB	Continue work on ethics and conflicts of interest policy; review letter to TRWA general counsel requesting assistance; correspondence with client regarding same.	2.00
8/08/19	JTB	No Charge - Continue work on ethics and conflicts of interest policy; review letter to TRWA general counsel requesting assistance; correspondence with client regarding same.	.40
8/08/19	SPA	Office conference with T. Brewer regarding PIA.	.20
8/09/19	MAG	Review loan docs from CoBank; instructions and guidance to T. Brewer regarding same; telephone call with client; work on Flunker correspondence with client.	1.20
8/09/19	JEF	Follow up on proposed communication to TRWA.	.20
8/12/19	JTB	No Charge - Review draft email to TRWA general counsel.	.60
8/14/19	JTB	Finalize conflicts of interest and ethics policy; send same to Board president for review.	1.90
8/15/19	MAG	Follow up regarding client correspondence and pending requests from Flunkers.	.20
8/15/19	JEF	Review draft correspondence to TRWA, and review agenda issues regarding customer letter, and comment on same.	.50
8/15/19	JTB	Phone call with client to discuss ethics and conflicts policy and other outstanding items; revisions to policy following client input; review and work on agenda for upcoming Board meeting; review email to TRWA and attached documents.	2.50
8/15/19	JTB	No Charge - Phone call with client to discuss ethics and conflicts policy and other	.30

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

September 30, 2019  
Invoice: 97503797

Date	Atty	Description Of Services Rendered	Hours
		outstanding items; revisions to policy following client input; review and work on agenda for upcoming Board meeting; review email to TRWA and attached documents.	
8/16/19	MAG	Work regarding CoBank loan documents and required resolution and legal opinion.	.40
8/16/19	JEF	Review response to PIA briefing and invoices to advise client as to next steps.	.40
8/16/19	JTB	Review CoBank Loan documents; discuss same with M. Gershon; review AG decision on Flunker PIA request over invoices; review AG redactions on responsive documents to determine if appeal is necessary; confer with J. de la Fuente and M. Gershon regarding same.	2.80
8/16/19	JTB	No Charge - Review CoBank Loan documents; discuss same with M. Gershon; review AG decision on Flunker PIA request over invoices; review AG redactions on responsive documents to determine if appeal is necessary; confer with J. de la Fuente and M. Gershon regarding same.	2.80
8/19/19	JTB	Finalize SAPA Agreement review and revisions; review board materials for upcoming board meeting.	3.30
8/20/19	MAG	Review and follow up regarding litigation, pending TPIA request.	.10
8/20/19	JTB	Phone call with Board President to discuss upcoming Board meeting and agenda, various assignments and work product, and other WSC action items.	.70
8/22/19	JTB	Review AG correspondence with client regarding D. Flunker compliant; discussion with client regarding same and path forward.	.80
8/23/19	JTB	Review latest PIA request and related correspondence.	.70
8/26/19	MAG	Review and instructions to T. Brewer regarding new TPIA matter regarding D. Flunker.	.10
8/28/19	JTB	Review agenda for upcoming Special Meeting; email correspondence regarding same; review additional correspondence with insurance company found by client in file review; discussion with client on path forward to supplement previous response to PIA request.	1.20
8/28/19	AAC	Monthly case management.	2.30

**TOTAL PROFESSIONAL SERVICES**

**\$ 8,123.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	3.60	1,080.00	.00	.00
Jose E de la Fuente	Principal	300.00	1.60	480.00	.00	.00
Stefanie P Albright	Principal	285.00	.20	57.00	.00	.00
J Troupe Brewer	Associate	270.00	22.70	6,129.00	4.10	1,107.00
Hannah E Ging	Paralegal	130.00	.60	78.00	.00	.00
Audrey A Cooper	Paralegal	130.00	2.30	299.00	.00	.00
<b>TOTALS</b>			<b>31.00</b>	<b>\$ 8,123.00</b>	<b>4.10</b>	<b>\$ 1,107.00</b>



**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

September 30, 2019  
Invoice: 97503797

**DISBURSEMENTS**

Date	Description	Amount
	Color Prints	16.00
	Photocopying	.60

**TOTAL DISBURSEMENTS** **\$ 16.60**

**TOTAL THIS INVOICE** **\$ 8,139.60**

October 31, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97504693  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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**INVOICE SUMMARY**

For professional services and disbursements rendered through September 30, 2019:

**RE: General Counsel**

Professional Services	\$ 5,865.00
Total Disbursements	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 5,865.00</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

October 31, 2019  
Invoice: 97504693

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
9/03/19	JTB	Revise Draft Agreement with SAPA following direction from general manager and Board president.	2.40
9/04/19	JTB	Continue work to revise and finalize SAPA agreement.	1.40
9/05/19	JTB	Finalize second round of SAPA agreement edits; email correspondence with client regarding same.	1.80
9/06/19	JTB	Review correspondence from client regarding HB 2840 and alleged non-compliance; review bill and existing client agenda documents and policies regarding same.	1.60
9/09/19	MAG	Research Texas Bus Org Code and follow up on client inquiry.	.60
9/09/19	JTB	Internal correspondence regarding potential responsive documents to PIA request.	.40
9/11/19	MAG	Research and work on pending issues regarding property sale and handling of correspondence to customer.	.40
9/11/19	JTB	Review correspondence from members regarding payment to PIO; confer with M. Gershon and J. de la Fuente regarding same; phone call with client regarding same; review WSC policies on reimbursement for expenses incurred.	2.00
9/12/19	JTB	Work session with S. Albright to discuss AG appellate process, timelines, and viability of appeal; confer with J. de la Fuente regarding same; review agenda for upcoming regular and special board meetings; draft appeal of AG ruling; phone call with client to discuss same.	5.20
9/13/19	JTB	Finalize AG Petition draft; correspondence with J. de la Fuente regarding same; review and incorporate J. de la Fuente comments and edits to draft Petition.	2.50
9/16/19	MAG	Review incoming correspondence and follow up with T. Brewer regarding HB 2840.	.10
9/16/19	JTB	Finalize Petition in Travis County District Court; prepare exhibits for same; draft response email to client to outline answers to questions/issues posed.	1.50
9/20/19	JTB	Finalize correspondence to notify requestor of petition challenging AG ruling.	1.00
9/23/19	JTB	Finalize notification letter to D. Flunker; send same.	.70

**TOTAL PROFESSIONAL SERVICES \$ 5,865.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Hours	Rate	Total
Michael A Gershon	Principal	1.10	300.00	330.00
J Troupe Brewer	Associate	20.50	270.00	5,535.00
<b>TOTALS</b>		<b>21.60</b>		<b>\$ 5,865.00</b>

**TOTAL THIS INVOICE \$ 5,865.00**

Lloyd Gosselink Rochelle & Townsend, P.C.



816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
Telephone: (512) 322-5800  
Facsimile: (512) 472-0532  
[www.lglawfirm.com](http://www.lglawfirm.com)

October 31, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Client: 3870  
Matter: 0  
Billing Atty.: MAG

## REMINDER STATEMENT

RE: General Counsel

Invoice Number	Invoice Date	Fees	Expenses	Invoice Total	Payments / Credits	Balance
97503797	September 30, 2019	8,123.00	16.60	8,139.60	0.00	8,139.60
Total Amount Due:						\$8,139.60

\*Note: Last payment of \$ 12,759.30 was received/applied on September 27, 2019

## AGED ACCOUNTS RECEIVABLE

0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Over 120 Days
-	8,139.60	-	-	-

Lloyd Gosselink Rochelle & Townsend, P.C.

November 29, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97505378  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through October 31, 2019:

**RE: General Counsel**

Professional Services	\$ 15,771.00
Total Disbursements	<u>\$ 11.80</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 15,782.80</b>

Lloyd Gosselink Rochelle & Townsend, P.C.

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

November 29, 2019  
Invoice: 97505378

PROFESSIONAL SERVICES RENDERED

Date	Atty	Description Of Services Rendered	Hours
10/01/19	MAG	Review likely outcomes on appeal of AG's decision and options for client; follow up with T. Brewer regarding client counsel; review D. Flunker's correspondence and client's questions and proposed reply; assist with same.	.70
10/01/19	JEF	Review email and confer with client regarding petition appealing AG ruling; email with client regarding process for next meeting.	.40
10/02/19	JEF	Advise the client on PIA issues; work on agenda issues.	.40
10/02/19	JTB	Phone call with client regarding October 9 meeting and pending action items; confer with J. de la Fuente regarding same; draft statement for Board President to read at upcoming meeting regarding appeal of AG determination.	1.50
10/03/19	MAG	Work on issues to be covered at upcoming Board meeting; edit agenda.	.40
10/03/19	JEF	Work on language for agenda posting.	.20
10/03/19	JTB	Draft revisions to WSC Agenda; confer with M. Gershon and J. de la Fuente regarding same.	.80
10/04/19	JTB	Finalize agenda; email same to client; confer with J. de la Fuente on path forward for upcoming and future meetings and subjects thereof.	.80
10/07/19	MAG	Work on removal issues.	.40
10/07/19	JTB	Review potential responsive documents to latest D. Flunker PIA request; email correspondence with client to provide analysis regarding the responsive nature of documents in question; review bylaws and articles of incorporation regarding right of membership to petition for director removal; work session with M. Gershon to review board statement regarding AG appeal; draft revisions to same.	2.50
10/08/19	MAG	No Charge - Office conference with J. de la Fuente and T. Brewer.	.40
10/08/19	JEF	Work on issues for next meeting agenda, and work on impact of recall petition.	.40
10/08/19	JTB	Work session with M. Gershon and J. de la Fuente regarding upcoming board meetings and petition to remove Board President; review bylaws for purposes of same.	2.10
10/09/19	JEF	Email to client regarding statements and approach for October 26th meeting, and related matters.	.40
10/09/19	JTB	Email correspondence with client, M. Gershon and J. de la Fuente regarding Oct 26th meeting and purpose thereof; review information provided by client regarding director elections and positions; confer with J. de la Fuente regarding same and path forward for client in establishing positions.	2.20
10/10/19	MAG	Respond to telephone call from J. Gimenez regarding petition, TPIA issues, and yesterday's Board meeting; review correspondence and follow up regarding same with T. Brewer.	.80
10/10/19	MAG	Work on removal issues.	.30
10/10/19	JEF	Work on meeting agenda and public statements.	.40
10/10/19	JTB	Review Government Code and PIA Handbook from AG regarding inability of governmental entity to obtain potentially responsive documents; email	3.50

Lloyd Gosselink Rochelle & Townsend, P.C.

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

November 29, 2019  
Invoice: 97505378

Date	Atty	Description Of Services Rendered	Hours
		correspondence with client regarding removal petition; discussion with J. de la Fuente and M. Gershon regarding same and path forward; review WSC bylaws for purposes of same; draft outline of relevant provisions and considerations for conference call with Board members and to provide guidance on path forward.	
10/11/19	MAG	Close the loop with client on policy issue; review several emails regarding petition and follow up with team.	.30
10/11/19	JEF	Work with client contacts on approach to recall election. and discuss specific requirements of by-laws and other law.	1.00
10/11/19	JTB	Preparation for conference call with client directors regarding membership petition; confer with J. de la Fuente regarding same; participate in call; draft email to follow-up on issues discussed during call.	3.50
10/13/19	MAG	Review and comment on proposed public notice for Board review/action on potential agreement.	.40
10/13/19	JTB	Review draft agenda, draft correspondence to members, and draft term summary for amended and superseding contract; review J. de la Fuente edits to same; make revisions to same and confer with M. Gershon and J. de la Fuente regarding drafts and path forward.	2.00
10/14/19	MAG	Work on agenda, agenda supplement (deal points) and correspondence, and TPIA request received today.	.50
10/15/19	JEF	Finalize agenda and related documents, send same to client; confer with client regarding plan for same.	1.10
10/16/19	JEF	Work on meeting agenda.	.20
10/16/19	JTB	Review petition to remove J. Gimenez filed by WOWSC members; review draft agenda for upcoming meeting and edits thereto; discussion with M. Gershon and J. de la Fuente regarding same and path forward.	1.20
10/17/19	MAG	Review and follow up on D. Flunker correspondence directed to M. Gershon, and other potential liability/coverage issues for Board Member based on threat from D. Flunker.	.20
10/18/19	JEF	Assist with PIA issues.	.20
10/18/19	JTB	Review client correspondence and questions regarding petition for removal and related procedure; discussion with J. de la Fuente regarding same.	.60
10/20/19	MAG	Brief review of client correspondence and petition, and follow up with team regarding same.	.10
10/20/19	JTB	Review email correspondence from board of directors regarding removal petition; review bylaws and statutes regarding same; confer with M. Gershon and J. de la Fuente regarding same.	1.50
10/23/19	JEF	Work on approaches for upcoming meeting; review issues related to petition for removal and special meeting.	.40
10/23/19	JTB	Conference call with client to discuss petition process and procedures as required by bylaws; review bylaws and business organizations code regarding same and membership meetings; draft email relaying research findings for J. de la Fuente and M. Gershon review; continue review and research into Business Organizations	4.70

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

November 29, 2019  
Invoice: 97505378

Date	Atty	Description Of Services Rendered	Hours
		Code following J. de la Fuente review; phone call with J. de la Fuente to discuss same and path forward for client.	
10/24/19	JTB	Phone call with clients; draft letter to J. Fuller; confer with J. de la Fuente regarding same; phone call with L. Killen to discuss draft Motion for Summary Judgment.	2.00
10/25/19	JEF	Prepare for tomorrow's board meeting.	1.90
10/26/19	JEF	Prepare for and assist with board meeting, travel to and from same.	2.80
10/27/19	MAG	Review today's correspondence from D. Flunker and forward to team.	.10
10/28/19	MAG	Assist with TPIA requests.	.30
10/28/19	JEF	Work on approaches for meeting on recall, and agenda issues; confer with client regarding same; work on summary of meeting communication.	1.10
10/28/19	JTB	Email correspondence with client regarding multiple PIA requests; review of same; work session with J. de la Fuente regarding several action items and assignments for client; preparation for conference call with client; conference call regarding same; review Board President draft letter to membership.	4.50
10/28/19	AAC	Review client by-laws for membership meeting notice requirements and removal notice requirements.	.60
10/29/19	JEF	Review and comment on draft meeting minutes; emails regarding processes and path for upcoming meetings; follow up on correspondence relating to removal petition; review and revise draft member communication.	.60
10/29/19	JTB	Email correspondence re: PIA requests; review previous work product regarding elements of res judicata and potential application to second lawsuit against WOWSC; phone call with board member regarding status of petition proceeding and path forward; finalize and send letter to J. Fuller regarding same.	3.10
10/30/19	JEF	Work on path forward for meetings and recall process.	.40
10/30/19	JTB	Review and edit draft agenda and other items relevant to petition proceeding provided by client; phone call with client regarding same; review bylaws for purposes of same.	1.90
10/31/19	JTB	Review documents potentially responsive to PIA request forwarded from client; email correspondence with client and J. de la Fuente and M. Gershon regarding same.	1.50

**TOTAL PROFESSIONAL SERVICES**

**\$ 15,771.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	4.50	1,350.00	.40	120.00
Jose E de la Fuente	Principal	300.00	11.90	3,570.00	.00	.00
J Troupe Brewer	Associate	270.00	39.90	10,773.00	.00	.00
Audrey A Cooper	Paralegal	130.00	.60	78.00	.00	.00
<b>TOTALS</b>			<b>56.90</b>	<b>\$ 15,771.00</b>	<b>.40</b>	<b>\$ 120.00</b>

Lloyd Gosselink Rochelle & Townsend, P.C.



**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
General Counsel  
I.D.3870-0-MAG

November 29, 2019  
Invoice: 97505378

**DISBURSEMENTS**

Date	Description	Amount
	Photocopying	11.80

**TOTAL DISBURSEMENTS** **\$ 11.80**

**TOTAL THIS INVOICE** **\$ 15,782.80**

December 18, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Road  
Spicewood, TX 78669

Invoice: 97505739  
Client: 3870  
Matter: 0  
Billing Attorney: MAG

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### INVOICE SUMMARY

For professional services and disbursements rendered through November 30, 2019:

**RE: General Counsel**

Professional Services	\$ 17,554.00
Total Disbursements	<u>\$ 25.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 17,579.00</b>

January 15, 2019

Windermere Oaks Water Supply Corporation  
Attn David Bertino  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97497556  
Client: 3870  
Matter: 1  
Billing Attorney: JEF

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### INVOICE SUMMARY

For professional services and disbursements rendered through December 31, 2018:

**RE: TOMA Integrity Litigation**

Professional Services	\$ 6,291.00
Total Disbursements	<u>\$ 46.40</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 6,337.40</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

January 15, 2019  
Invoice: 97497556

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
10/30/18	JEF	Prepare and send email regarding appraisal issues, follow up on same.	.60
11/01/18	HEG	Case management regarding TOMA Integrity, Inc. lawsuit.	.60
11/02/18	JEF	Call with counsel for TOMA Integrity regarding pending motions and case issues.	.30
11/06/18	JEF	Email and call with counsel for TOMA integrity regarding case status.	.40
11/07/18	WAF	Conduct legal research regarding void vs. voidable contracts.	1.70
11/07/18	JEF	Work on strategy issues for potential relief regarding sale transaction; call with D. Bertino to discuss same, and possible paths forward relating to appraisal and potential litigation.	1.70
11/07/18	HEG	Research files regarding appraisal agreement and parties' agreement to appraiser and scope of work.	.80
11/08/18	JEF	Review case strategy issues with counsel for TOMA and Double F hangars, and comment on same.	.60
11/13/18	MAG	No Charge - Review incoming correspondence and follow up regarding same with J. de la Fuente to vet client options and next steps.	.30
11/13/18	JEF	Review incoming orders and review next steps regarding same.	.40
11/14/18	JEF	Call with client regarding appraisal and strategy; call with appraiser regarding same.	.30
11/16/18	JEF	Call and email back to client contact.	.20
11/19/18	JEF	Email with client contact, send copies of orders; emails with all parties to appraisal to discuss status and progress; call and email with appraiser regarding site inspection.	.50
11/27/18	JEF	Emails from client regarding appraisal; conference with appraiser.	.40
11/28/18	JEF	Confer with Mr. Aleshire regarding upcoming appraisal and possible litigation approaches; messages with appraiser and client regarding same.	.60
12/03/18	JFP	Develop and evaluate possible strategies for addressing claims in light of demand letter received from Friendship Homes.	.80
12/03/18	LSA	Review letter from counsel regarding potential lawsuit; office conference with J. Parker and J. de la Fuente to discuss same.	.70
12/03/18	JEF	Work on final appraisal, and release of same; confer with TOMA counsel regarding same per their agreement.	1.70
12/04/18	JEF	Prepare for Board meeting and discussion of appraisal; travel to Board meeting; attend Board meeting and discuss appraisal and path forward regarding same; return travel from Board meeting.	3.60
12/05/18	JEF	Confer with Board members regarding follow up questions; work with staff on D&O question; work on approaches for cover communication and solicitation of comments.	1.10
12/05/18	HEG	Research client's current insurance policies for J. de la Fuente.	.50
12/06/18	JEF	Confer with appraiser regarding possible length of easement, and next steps; review correspondence between TOMA counsel and opposing counsel regarding	.40

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

January 15, 2019  
Invoice: 97497556

Date	Atty	Description Of Services Rendered	Hours
12/06/18	JEF	appraisal. Prepare and send draft cover communication for email solicitation of member comments; work on logistics of posting same with client.	.50
12/07/18	JEF	Work with clients on posting appraisal and comment process; work with client on possible settlement approaches, and necessary authorization for same.	1.10
12/07/18	KWM	Office conference with J. de la Fuente and L. Aldredge regarding setting up gmail account for monitoring; set up account; email litigation team regarding same; receive email from J. de la Fuente to assist with Windermere Oaks WSC Appraisal Report document for posting for website; prepare documents sent via email from N. Morse to J. de la Fuente for attorney review.	1.00
12/10/18	KWM	Check gmail account for any postings; office conference with J. de la Fuente regarding same.	.10
12/11/18	JEF	Review letter; confer with client team regarding notice of appeal, possible paths forward, and communication issues.	.50
12/13/18	JEF	Communicate with client representatives regarding public correspondence; send draft of same.	.40
12/14/18	KWM	Login multiple times daily to monitor email account; office conference with J. de la Fuente regarding same.	.60
12/18/18	JEF	Review information from appraiser regarding boundaries of easement.	.20
12/18/18	JEF	Review current email comments and review E&O coverage.	.60
12/18/18	KWM	Monitor gmail account, print out for attorney review; case management; office conference with L. Aldredge regarding same.	.40
12/19/18	KWM	Monitor email account.	.20
12/21/18	KWM	Monitor email account.	.10
12/27/18	KWM	Monitor email account.	.10

**TOTAL PROFESSIONAL SERVICES**

**\$ 6,291.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	.00	.00	.00	.30	90.00
Jose E de la Fuente	Principal	300.00	16.10	4,830.00	.00	.00
James F Parker	Principal	290.00	.80	232.00	.00	.00
William A Faulk III	Associate	270.00	1.70	459.00	.00	.00
Lauren S Aldredge	Associate	265.00	.70	185.50	.00	.00
Hannah E Ging	Paralegal	130.00	1.90	247.00	.00	.00
Karen W Mallios	Litigation	135.00	2.50	337.50	.00	.00
<b>TOTALS</b>			<b>23.70</b>	<b>\$ 6,291.00</b>	<b>.30</b>	<b>\$ 90.00</b>

**DISBURSEMENTS**

Lloyd Gosselink Rochelle & Townsend, P.C.

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

January 15, 2019  
Invoice: 97497556

Date	Description	Amount
	Photocopying	46.40

**TOTAL DISBURSEMENTS** \$ 46.40

**TOTAL THIS INVOICE** \$ 6,337.40

February 28, 2019

Windermere Oaks Water Supply Corporation  
Attn David Bertino  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97498071  
Client: 3870  
Matter: 1  
Billing Attorney: JEF

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### INVOICE SUMMARY

For professional services and disbursements rendered through January 31, 2019:

**RE: TOMA Integrity Litigation**

Professional Services	\$ 13,236.00
Total Disbursements	<u>\$ 396.08</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 13,632.08</b>

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

February 28, 2019  
Invoice: 97498071

**PROFESSIONAL SERVICES RENDERED**

Date	Atty	Description Of Services Rendered	Hours
1/02/19	MAG	No Charge - Review exchange of correspondence and follow up regarding upcoming public meeting to address valuation and public comments provided in advance.	.20
1/02/19	JEF	Respond to client email regarding path forward with respect to public comments.	.40
1/02/19	KWM	Monitor emails; save to client background folder for attorney review; office conference with J. de la Fuente regarding same.	.60
1/03/19	JEF	Review PIA request and related information, including responsive documents; review member/customer emails.	.70
1/03/19	HEG	Work on responsive documents to D. Flunker's Public Information Act request; coordinate with C. Daniels on case management.	1.40
1/03/19	KWM	Monitor gmail account; receive assignment from J. de la Fuente regarding email with PIA request and compile all emails for attorney comment and review.	.20
1/04/19	MAG	Review multiple incoming correspondence regarding Board meetings and customer/member input on valuation/appraisal; work with J. de la Fuente on approach and assistance of client in vetting input on valuation/appraisal and next steps with pending litigation and options for addressing conveyances to D. Martin.	.50
1/07/19	JEF	Email with board member regarding easement; review customer correspondence and prepare outline of initial responsive thoughts.	1.70
1/08/19	HEG	Work on responses to outstanding Public Information Act requests from D. Flunker and J. Gimenez; research files and Burnet County District Clerk records for original petition in Double F Hanger v. Friendship Homes & Hangars lawsuit; case management regarding paper files received from L. Romo.	2.10
1/09/19	MAG	Complete review of recently received member/customer comments; review same with J. de la Fuente for client's review and addressing during Saturday public meeting; telephone call with client.	1.40
1/09/19	JEF	Prepare for board meeting regarding customer emails relating to litigation and appraisal, including work with M. Gershon regarding same; attend meeting and work with board regarding upcoming board meeting relating to litigation and appraisal and customer comments regarding same; travel to and from same.	6.20
1/09/19	HEG	Work with Burnet County District Clerk to obtain original petition in Double F Hanger v. Friendship Homes & Hangars lawsuit; work with C. Daniels to prepare for J. de la Fuente's attendance at Board meeting and annual Members meeting.	1.00
1/09/19	KWM	Monitor gmail account; email J. de la Fuente regarding latest email.	.10
1/10/19	JEF	Review action items from meeting; work on statement for board to issue/make at upcoming meeting; review invoices for past contact with Friendship homes; call with counsel for Friendship homes regarding easement.	1.20
1/11/19	MAG	No Charge - Meeting and lunch with client.	2.10
1/11/19	MAG	Discussion with client regarding options, upcoming public meeting and public input received in writing; prep for tomorrow's public meeting.	1.00



**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

February 28, 2019  
Invoice: 97498071

Date	Atty	Description Of Services Rendered	Hours
1/11/19	JEF	Work on presentation of issues for board meeting; work on possible strategies and approaches for board meeting; calls with opposing counsel regarding easements, and review details regarding same.	3.90
1/11/19	JEF	No Charge - Lunch conference with client representatives regarding possible strategies.	2.10
1/11/19	KWM	Assist with preparation of documents for J. de la Fuente for Board Meeting.	.60
1/12/19	MAG	No Charge - Travel to/from and partial public stakeholders and Board of Directors meeting.	2.50
1/12/19	MAG	Participate in public meeting and Board meeting and executive session.	3.30
1/12/19	JEF	Prepare for board meeting; travel to board meeting, including preparation conference with M. Gershon; assist with board meeting and public Q&A; return from board meeting.	6.10
1/15/19	KWM	Office conference with J. de la Fuente to receive assignment to delete gmail account; archive and delete gmail account for Windermere Oaks.	.30
1/17/19	JEF	Work on draft demand letters.	1.80
1/18/19	JEF	Draft demand letter to J. Hinton regarding 2015 appraisal; send same to client for review.	1.20
1/21/19	JEF	Review emails regarding candidacy; call with D. Bertino discussing demand letters and candidate issues.	.30
1/23/19	HEG	Research live petition and final judgment in litigation and sale contract with Friendship Homes and Hangars.	.60
1/24/19	JFP	Assess options for addressing limitations issues with J. de la Fuente.	.20
1/24/19	JEF	Prepare demand letter to Friendship Homes and Dana Martin, including review of related transaction documents, and emails with client regarding same; review issues regarding potential litigation.	2.50
1/24/19	HEG	Research sale contract with Friendship Homes and Hangars.	.50
1/24/19	KWM	Respond to email assignment from J. de la Fuente to do Secretary of State background research on Friendship Homes & Hangars, LLC; perform research; email regarding same.	.20
1/25/19	JEF	Finalize and send Friendship Homes demand letter; prepare for upcoming board meeting.	1.10
1/28/19	JEF	Call with opposing counsel to discuss demand letter and path forward; prepare for and attend board meeting to discuss litigation and possible negotiation paths, and election issues related to litigation.	3.20
1/29/19	JEF	Review election issues and comment on same for client.	1.10
1/30/19	JEF	Emails regarding election issues; calls to opposing parties regarding demand letters and negotiations; review additional information on election issues and assist with developing strategy for same.	1.40
1/31/19	JEF	Work on issues relating to elections, including overlap with issues in litigation; re-send Hinton demand letter, per new address information; review email from TOMA Integrity counsel regarding election and demand letter.	1.60

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

February 28, 2019  
Invoice: 97498071

**TOTAL PROFESSIONAL SERVICES**

**\$ 13,236.00**

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Staff Level	Rate	Hours	Amount	N/C Hr	N/C \$
Michael A Gershon	Principal	300.00	6.20	1,860.00	4.80	1,440.00
Jose E de la Fuente	Principal	300.00	34.40	10,320.00	2.10	630.00
James F Parker	Principal	290.00	.20	58.00	.00	.00
Hannah E Ging	Paralegal	130.00	5.60	728.00	.00	.00
Karen W Mallios	Litigation	135.00	2.00	270.00	.00	.00
<b>TOTALS</b>			<b>48.40</b>	<b>\$ 13,236.00</b>	<b>6.90</b>	<b>\$ 2,070.00</b>

**DISBURSEMENTS**

Date	Description	Amount
1/12/19	Joe de la Fuente Check # - 009905079 Mileage JEF mileage (72 miles) to/from 1-12-2019 meeting.	41.76
	Photocopying	269.60
1/24/19	GL Grp 0012188/00011 Voucher # - 0000000000 January 2019 Secretary of State Web Inquiry, Research	1.00
	Postage	2.52
1/31/19	Joe de la Fuente Check # - 009905140 Mileage JEF documentation for 1-9-2019 and 1-28-2019 mileage (140) to/from board meetings.	81.20

**TOTAL DISBURSEMENTS**

**\$ 396.08**

**TOTAL THIS INVOICE**

**\$ 13,632.08**

March 29, 2019

Windermere Oaks Water Supply Corporation  
Attn Joe Gimenez  
Board President  
424 Coventry Rd  
Spicewood, TX 78669

Invoice: 97499158  
Client: 3870  
Matter: 1  
Billing Attorney: JEF

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### INVOICE SUMMARY

For professional services and disbursements rendered through February 28, 2019:

**RE: TOMA Integrity Litigation**

Professional Services	\$ 6,505.50
Total Disbursements	\$ 89.60
<b>TOTAL THIS INVOICE</b>	<b>\$ 6,595.10</b>

Lloyd Gosselink Rochelle & Townsend, P.C.

Windermere Oaks Water Supply Corporation  
TOMA Integrity Litigation  
I.D.3870-1-JEF

March 29, 2019  
Invoice: 97499158

PROFESSIONAL SERVICES RENDERED

Date	Atty	Description Of Services Rendered	Hours
2/01/19	JEF	Emails with opposing counsel regarding document request; work on board election issues; work with opposing counsel for settlement meeting path forward.	1.10
2/07/19	JEF	Review meeting agenda; review issues for response to PIA request; review revised pleadings in Friendship Homes litigation.	.40
2/07/19	ADT	Receive background information and assignment from J. de la Fuente to prepare notice and brief to Attorney General in response to Aleshire's public information request.	.10
2/08/19	JEF	Review client email regarding issues with submitted comments to WOWSC.	.20
2/08/19	KWM	Review Public Information Act response deadline for Attorney General letter.	.10
2/11/19	JEF	Review proposed agreement regarding confidentiality and edit same; work with opposing counsel and client on scheduling.	.80
2/11/19	ADT	Review records request, document requested, correspondence regarding same, and pleadings from related litigation; draft notice letter to Attorney General's office.	1.70
2/12/19	JEF	Work on Rule 11 agreement regarding meeting; draft tolling agreement; email negotiations with M. Mitchell regarding same; email to clients regarding potential meeting.	1.00
2/13/19	JEF	Emails to opposing counsel regarding scheduling; call with Mr. Aleshire regarding document request; review and edit PIA letter response.	.60
2/14/19	JEF	Work on documents in advance of settlement conference; emails with clients regarding same.	.60
2/15/19	JEF	Finalize agreements to prepare for upcoming meeting.	.40
2/15/19	ADT	Office conference with J. de la Fuente regarding background of dispute for preparation of brief to Attorney General regarding Alshire's public information request; review pleadings and background documents for preparation of brief to Attorney General; draft brief to Attorney General.	1.00
2/19/19	JEF	Review email regarding Hinton retention of counsel, and call regarding same; meet with client contacts to prepare for negotiation with Friendship Homes and D. Martin, develop strategy for same.	2.10
2/19/19	ADT	Draft brief to Attorney General regarding applicability of litigation exception to request for demand letter.	3.80
2/20/19	ADT	Draft brief to Attorney General regarding public information request of B. Aleshire.	2.90
2/21/19	JEF	Review draft brief in response to PIA request, revise and edit same, finalize same for filing; prepare for negotiation session, including conferences with opposing counsel and with client representatives; conduct negotiation session; debrief afterwards; email with opposing counsel afterwards; prepare notes for possible litigation projects.	4.50
2/22/19	JEF	Work with Board members on approach for meeting and litigation.	.30
2/25/19	JEF	Call with client contacts to prepare for upcoming Board meeting briefing; email to counsel for Hinton regarding initial conference.	.50