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PUC DOCKET NO. 52442

PETITION OF MERITAGE HOMES OF	§	PUBLIC UTILITY COMMISSION
TEXAS, LLC TO AMEND NORTH	§	
COLLIN SPECIAL UTILITY DISTRICT'S	§	OF TEXAS
CERTIFICATE OF CONVENIENCE AND	§	
NECESSITY IN COLLIN COUNTY BY	§	
EXPEDITED RELEASE		

**MERTIAGE HOMES OF TEXAS, LLC'S
APPRAISAL REPORT**

TO THE HONORABLE ADMINISTRATIVE LAW JUDGE:

In accordance with Order No. 19 in the above referenced matter, Meritage Homes of Texas, LLC ("Petitioner") submits the attached Appraisal Report.

Respectfully submitted,

WINSTEAD PC

By: /s/ Scott Eidman

Scott W. Eidman
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CERTIFICATE OF SERVICE

I certify that this pleading was provided to all parties of record via electronic mail or regular mail on May 31, 2023 in accordance with the Order Suspending Rules, issued in Project No 50664.

/s/ Scott Eidman
Scott W. Eidman



May 11, 2023

Mr. Scott W. Eidman
Attorney at Law
Winstead PC
2728 N. Harwood Street
Suite 500
Dallas, Texas 75201

Re: Compensation Determination for the Petition of Meritage Homes of Texas, LLC for streamlined expedited release of a tract of land in Collin County from North Collin Special Utility District's service area under certificate of convenience and necessity (PUC Docket No. 52442)

Dear Mr. Eidman,

On behalf of Willdan Financial Services ("Willdan"), my staff and I have completed our valuation of the decertified 272.23-acre tract (the "Property" or "Decertified Area") that is the subject of a petition set forth by Meritage Homes of Texas, LLC ("Meritage Homes") for Streamlined Expedited Release from North Collin Special Utility District ("North Collin SUD") Water CCN No. 11035. This property is located in Collin County and is identified in Texas Public Utility Commission Docket No. 52442. The petition was approved via the issuance of an Order dated March 23, 2023, and included in this summary valuation as **Appendix A**.

Specifically, Ordering Paragraph Number 7 states that "the amount of compensation to be awarded to the CCN holder, if any, commences with the filing of this Order in accordance with the schedule adopted in Order No. 19. Any decision on compensation will be made by a separate order." The purpose of this summary letter is to provide our opinion on the amount of compensation, if any, owed to the prior certificate holder, North Collin SUD, as a result of the streamlined expedited release of the Property in accordance with applicable laws and statutes.

Based on this valuation, the recommended just and adequate compensation that North Collin SUD should receive for the decertification of the Property from its CCN service area should be \$0, other than necessary and reasonable legal expenses and professional fees, if any, as discussed in detail in the remainder of this Letter Report.

Governing Statutes and Rules

The Petition in this proceeding was filed in accordance with Texas Water Code (TWC) §13.2541 and 16 Texas Administrative Code (TAC) § 24.245(h). TWC §13.2541 provides for the following relative to the valuation to be conducted as part of this proceeding:

- (f) The utility commission may require an award of compensation by the petitioner to the certificate holder in the manner provided by this section, and

- (h) Section 13.254(g) applies to a determination of the monetary amount of compensation under this section.

In reference to TWC §13.254(g) and 16 TAC § 24.245(j), the factors ensuring that the compensation to a retail public utility is just and adequate shall include:

- (1). Specific to real property, the value of real property owned and utilized by the retail public utility for its facilities is determined in accordance with the standards set forth in Chapter 21, Property Code, governing actions in eminent domain.
- (2). Specific to personal property, the factors ensuring that the compensation to a retail public utility is just and adequate shall include:
 - (A) The amount of the former CCN holder's debt allocable to service to the removed area;
 - (B) The value of the service facilities belonging to the former CCN holder that are located within the removed area;
 - (C) The amount of any expenditures for planning, design, or construction of the service facilities of the former CCN holder that are allocable to service to the removed area;
 - (D) The amount of the former CCN holder's contractual obligations allocable to the removed area;
 - (E) Any demonstrated impairment of service or any increase of cost to consumers of the former CCN holder remaining after a CCN revocation or amendment under 16 TAC § 24.245;
 - (F) The impact on future revenues lost from existing customers;
 - (G) Necessary and reasonable legal expenses and professional fees, including costs incurred to comply with TWC §13.257(r); and
 - (H) Any other relevant factors as determined by the Commission.

Documents Reviewed

Documents that Willdan reviewed in conducting this valuation analysis, include, but are not limited to the following:

- Texas Water Code Section 13.2541, Section 13.254, and others
- Texas Administrative Code Section 24.245
- Filings with the Public Utility Commission of Texas in Docket No. 52442
- The First Amended Petition filed by Meritage Homes of Texas, LLC to Amend North Collin Special Utility District's Water Certificate of Convenience and Necessity in Collin County by Expedited Release
- Order Approving Expedited Release in PUC Docket No. 52442 (included as **Appendix A**)

- 2021 Region C Water Plan Dated November 2020: Prepared for The Region C Water Planning Group, which includes extensive data on forecast and expected growth in North Collin SUD's service territory.

Background

On August 23, 2021, Meritage Homes filed a clean copy of its petition for streamlined expedited release of property in Collin County from the service area under water certificate of convenience and necessity (CCN) number 11035. The petition was initially filed on June 30, 2021. North Collin Special Utility District was identified as the holder of CCN number 11035. Meritage Homes owns approximately 273.5 acres of land within Collin County, Texas. In the petition, Meritage Homes requested that a portion of the Property (approximately 272.23 acres) be released from North Collin SUD's CCN. The petitioner acquired the tract of land by a special warranty deed on December 23, 2020.

As of today, the property is vacant, and has no existing development. Further, as noted in the PUC's Decertification Order, "the CCN holder has no facilities or lines that provide water service to the tract of land."

Analysis of Valuation Criteria

In this section we evaluate each of the factors outlined in TWC §13.254(g) and 16 TAC § 24.245(j) for the purposes of assessing a valuation of the decertified CCN. I will first state the criteria and then provide my analysis and conclusions regarding an appropriate valuation.

1. The value of real property owned and utilized by the retail public utility for its facilities.

Findings:

Specific to the expedited release, the certificated area is being released from North Collin SUD's water CCN. However, no real property is changing hands as a result of the decertification. Further, according to Findings of Fact Nos. 48, 49, 50, 51, 52, 53, 54 and 55 in **Appendix A**:

"The tract of land is not receiving actual water service from the CCN holder."

"The petitioner has not requested that the CCN holder provide water service to the tract of land."

"The petitioner has not paid any charges or fees to initiate or maintain water service for the tract of land and there are no billing records or other documents indicating an existing account for the tract of land."

"Altoga provided water service to the tract of land approximately 15 years ago."

"The CCN holder owns and operates additional water system infrastructure located outside of, but in proximity to, the petitioner's tract of land. None of this infrastructure provides water service to the tract of land."

"The CCN holder has not committed or dedicated any facilities or lines to the tract of land for water service."

"The CCN holder has no facilities or lines that provide water service to the tract of land."

"The CCN holder has not performed any acts for or supplied anything to the tract of land."

In summary, **there are no facilities in the area to be decertified**, nor to the best of my knowledge has North Collin SUD performed acts or supplied any service to the subject area. There is no real property that is owned and utilized by North Collin SUD ("retail public facility") for its facilities within the Decertified Area.

The lack of documentation from North Collin SUD of specific growth in the CCN area leads to the reasonable conclusion that no growth or development would be expected in the CCN area in the foreseeable future if North Collin SUD were to continue to possess the CCN. This point is explored in further detail in **Section 2A**.

Therefore, as there is no real property being transferred nor rendered useless or permanently under-utilized as a result of this expedited release, it is my opinion that the value for **Factor 1** is \$0.00 associated with real property owned and utilized by the retail public utility.

2A. The amount of the retail public utility's debt allocable for service to the removed area.

Findings:

Similar to Item No. 1 above, North Collin SUD has no facilities and/or customers within the subject area, nor has North Collin SUD performed acts or supplied any service to the subject area. While North Collin SUD may have outstanding debt, no detailed information regarding the specific projects and improvements that were funded through existing outstanding debt service, if any has been provided by North Collin SUD.

North Collin SUD has not provided any documentation regarding forecast growth in the subject CCN area and, has therefore failed to prove that any of their general investment in system assets (or any debt used to fund such investment) was for the purpose of serving anticipated growth in the subject CCN area. This failure to meet a reasonable burden of proof of forecast account or connection growth should in and of itself disqualify North Collin SUD from being compensated based on "future growth".

Finally, any use of "future growth" estimates to reimburse North Collin SUD through the allocation of existing debt service would be excessively speculative and unjustifiable. This is due in part to the fact that there is a lack of documentation of specific accounts or forecast growth in the CCN area. North Collin SUD can only justify being reimbursed for the loss of the CCN if it could prove that it would have benefited financially from continuing to hold the CCN while the property was being developed. Yet there are no assurances from the property holder regarding the timing and extent of the development if the retail water service territory was left under the current CCN holder (North Collin SUD).

The amount that the developer would have to invest to bring service to the property, and the fees that would be due to North Collin SUD, significantly impact the potential profitability of the development and therefore make it **highly uncertain whether the**

development would proceed at all. If there is no development, then there is no financial benefit to North Collin SUD.

To summarize: account and growth forecasts are by their very nature speculative and uncertain. Development of the property may be significantly delayed or abandoned altogether if the CCN were to continue to be held by North Collin SUD. This means that North Collin SUD cannot prove that it would have benefitted financially if it had continued to possess the CCN. Nor can North Collin SUD make the claim that it constructed assets to serve this “future growth” when the growth itself within this CCN may not even occur. In conclusion, there is no justification to “reimburse” North Collin SUD by allocating existing debt service to presently non-existent “future customers” based on a highly speculative and hypothetical calculation of future growth in the CCN area.

Finally, in **Section 2H**, I outline evidence from the 2021 Region C Water Plan Dated November 2020 that refutes any argument that capacity in North Collin SUD’s existing system including water supply purchases and distribution facilities would be “stranded” or lose value due to the decertification of this portion of the CCN. This evidence, along with the documentation stated above showing that there is no guarantee of any development in the CCN area if North Collin SUD continues to possess the CCN, undermines any argument that any of North Collin SUD’s existing developed capacity is for the purpose of serving the CCN area. Further, even if this were the case, North Collin SUD could use this capacity to service its expected growth in other areas. Therefore, the investment could not be considered stranded, or dedicated to the CCN area, nor should North Collin SUD be entitled to compensation for this investment.

Therefore, it is my opinion that \$0.00 in North Collin SUD’s current debt is allocable to this area for **Factor 2A**.

2B. The value of the service facilities of the retail public utility located within the removed area.

Findings:

The Findings of Fact cited above state conclusively that North Collin SUD does not maintain service facilities on the subject area. Therefore, it is my opinion that there is a \$0.00 value to be assigned to **Factor 2B**.

2C. The amount of any expenditures for planning, design, or construction of the service facilities that are allocable to service to the removed area.

Findings:

As North Collin SUD did not provide any documentation to the contrary, it is assumed that additional investment and additional action would be necessary to provide and expand the utility's service to the subject area.

Therefore, based on documentation provided and reviewed as part of the filings in Docket No. 52442, and to the best of my knowledge, I have seen no evidence that expenditures associated with the planning, design, or construction of service facilities can be allocable to the area to be decertified. As a result, I have assigned a \$0.00 value to **Factor 2C**.

2D. The amount of contractual obligations allocable to the removed area.

Findings:

As previously stated in the Findings of Fact, North Collin SUD does not have any existing customers or stranded infrastructure located within the subject area. Any "future customer" calculation would be hypothetical and would not be guaranteed. I would not recommend awarding compensation to North Collin SUD based on a calculation of non-existing future customers who may never exist.

Therefore, it is unreasonable to allocate any existing contractual obligations to the removed area. As a result, my opinion of value for **Factor 2D** is \$0.00.

2E. Any demonstrated impairment of service or any increase of cost to consumers remaining after the decertification.

Findings:

There are no current customers or stranded facilities within the subject area, and the evidence in **Factor 2A** leads to the reasonable conclusion that limited to no growth or development would be expected in the CCN area for the foreseeable future if North Collin SUD were to continue to possess the CCN for the Decertified Area. Any "future customer" calculation would be hypothetical and would not be contrary to the stated intention of the owner of the property. I would not recommend awarding compensation to North Collin SUD based on a calculation of non-existing future customers who may never exist.

Therefore, it is my opinion that there is no evidence of impairment of services and/or increase in costs to the remaining customers of North Collin SUD as a result of decertification. No current customers contribute to fixed cost recovery currently from the subject area, and there is no reasonable expectation of future development that will lead to future customers contributing to fixed cost recovery. As a result, my opinion of value for **Factor 2E** is \$0.00.

2F. The impact on future revenues lost from existing customers.

Findings:

As previously stated, there are no existing customers within the subject area as specifically stated in the Findings of Fact. Therefore, there is no loss of future revenues from existing customers in the area. Given this, my opinion of value for **Factor 2F** is \$0.00.

2G. Necessary and reasonable legal expenses and professional fees.

Findings:

North Collin SUD is entitled to recovery of any necessary and reasonable legal expenses related to its participation in Docket No. 52442, along with professional fees incurred in preparing its determination of compensation. (Note: per the Texas Water Code, the cost of North Collin SUD's Independent Appraisal cannot be included in **Factor 2G**).

At this time, I do not have any information regarding any legal expenses or professional fees incurred by North Collin SUD. I recommend that the Commission order North Collin SUD to produce invoice documentation in support of any requested legal expenses and professional fees, as well as specific justification for the reasonableness of such expenses. Based on that evidence provided by North Collin SUD, the Commission should make a determination as to whether North Collin SUD is entitled to reimbursement for legal and professional expenses, and if so, the total amount of such reimbursement.

2H. Any other relevant factors.

Findings:

As indicated in Docket No. 52442, while North Collin SUD may provide service to nearby properties in the vicinity of the property subject to decertification within this proceeding, there are no assets located within the Decertified Area. North Collin SUD would incur additional capital cost to provide service to the subject area.

North Collin SUD is located in northern Collin County, and it receives treated water supplies from North Texas Municipal Water District ("NTMWD") and plans to continue to do so. As shown in the 2021 Region C Water Plan Dated November 2020 and prepared for The Region C Water Planning Group, Section 5E, page 33, based on current projections, the Total Projected Demands for North Collin SUD will exceed its currently available supply by 143 ac-ft/year by 2030 and increasing to 699 ac-ft/year by 2070 within the region. According to the Water Plan, "Water management strategies for North Collin SUD include conservation and additional water from NTMWD."

This refutes any argument that capacity in North Collin SUD's existing system including water supply purchases and distribution facilities would be "stranded" or lose value due to the decertification of this portion of the CCN. First, the evidence in **Factor 2A** leads to the reasonable conclusion that no growth or development may be expected in the CCN area for the foreseeable future if North Collin SUD were to continue to possess the CCN. This undermines any argument that any of North Collin SUD's existing capacity is for the purpose of serving the CCN area. Second, even if this were the case, North Collin SUD could use this capacity to service its expected growth in other areas. Therefore, the investment could not be considered stranded, or dedicated to the CCN area, nor should North Collin SUD be entitled to compensation for this investment.

Selected pages from the Water Plan are included as **Appendix B**.

Further, I have researched other transactions involving parcels that have been decertified from both water and sewer CCN's. A summary of the transactions is included in **Appendix C**. These transactions date from 2015 through present. The majority of the transactions identified were for decertified parcels that were similar to the circumstances identified in the Meritage Homes petition and Order Findings of Fact for PUC Docket No. 52442. Many of the transactions involved one or more appraisals as shown on **Schedule 1**. Additionally, some of the transactions did not involve an appraisal as a settlement was reached between the two parties before the appraisal process was begun, as identified on **Schedule 2**. As shown on **Schedule 1** and **Schedule 2**, other than an allowance for "necessary and reasonable legal expenses and professional fees" the vast majority of the transactions identified resulted in a PUC Order of no compensation due.

I am unaware of any other relevant factors to be considered within this proceeding which would merit further analysis for determining just and adequate compensation.

Conclusion

Based upon my analysis, as governed by TWC §13.254(g) and 16 TAC § 24.245(j), and on the Commission's Findings of Fact noted above, it is my opinion that the compensation determination for streamlined expedited release of the Property from North Collin SUD's CCN is zero dollars (\$0.00), with the exception that North Collin SUD should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.

We appreciate this opportunity to assist you in this matter. If you have any questions, please do not hesitate to contact me at 972.378.6588 or djackson@willdan.com.

Respectfully submitted,

WILLDAN FINANCIAL SERVICES



Dan V. Jackson
Vice President

List of Appendices

- Appendix A – Order Approving Expedited Release in PUC Docket No. 52442
- Appendix B – 2021 Region C Water Plan Dated November 2020 (Selected Pages)
- Appendix C – Selected Decertified Parcel Analysis – Texas Public Utility Commission Dockets
- Appendix D – Resume of Dan V. Jackson, MBA

Appendices

Appendix A



Control Number: 52442



Item Number: 73

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DOCKET NO. 52442

2023 MAR 23 PM 1:38

PUBLIC UTILITY COMMISSION
CLERK

PETITION OF MERITAGE HOMES	§	PUBLIC UTILITY COMMISSION
OF TEXAS, LLC TO AMEND NORTH	§	
COLLIN SPECIAL UTILITY	§	OF TEXAS
DISTRICT'S CERTIFICATE OF	§	
CONVENIENCE AND NECESSITY IN	§	
COLLIN COUNTY BY EXPEDITED	§	
RELEASE	§	

ORDER

This Order addresses the first amended petition of Meritage Homes of Texas, LLC for streamlined expedited release of a tract of land in Collin County from North Collin Special Utility District's service area under certificate of convenience and necessity (CCN) number 11035. For the reasons stated in this Order, the Commission releases the tract of land from North Collin SUD's certificated service area. In addition, the Commission amends North Collin SUD's certified area under CCN number 11035 to reflect the removal of the tract of land from the service area.

Following entry of the Order, the Commission will determine the amount of compensation, if any, to be awarded to North Collin SUD, which will be addressed by separate order.

I. Findings of Fact

The Commission makes the following findings of fact.

Petitioner

1. Meritage Homes is an Arizona limited liability company registered with the Texas secretary of state under filing number 800832535.

CCN Holder

2. North Collin SUD is a special utility district operating under chapter 65 of the Texas Water Code (TWC).
3. North Collin SUD holds CCN number 11035 that obligates it to provide retail water service in its certificated service area in Collin and Grayson counties.

4. In Docket No. 46452,¹ the Commission approved North Collin SUD's purchase of all of Altoga Water Supply Corporation's water facilities and certificated service area in Collin County.

Original Petition, Severed Petition, and Petitioner's Supplemental Filings

5. On June 30, 2021, in Docket No. 52293,² the petitioner filed its original petition for streamlined expedited release from the CCN holder's CCN number 11035 and the City of Melissa's CCN number 11482.
6. In Order No. 1 filed on August 19, 2021, the administrative law judge (ALJ) severed the original petition into two proceedings: (1) Docket No. 52293, which would address the petitioner's petition for streamlined expedited release from the City of Melissa's CCN number 11482; and (2) Docket No. 52442, which would address the petitioner's petition for streamlined expedited release from the CCN holder's CCN number 11035.
7. On August 23, 2021, petitioner filed a clean copy of the petition at issue in this proceeding seeking streamlined expedited release of a tract of land from the CCN holder's service area under CCN number 11035.
8. The petition includes an affidavit, dated August 23, 2021, of David Aughinbaugh, vice president of land for petitioner; maps; a special warranty deed dated December 23, 2020; and digital mapping data.
9. On September 8, 2021, the petitioner supplemented the petition with proof of service and duplicates of the petition and materials filed with the petition.
10. On March 28, 2022, the petitioner supplemented the petition with revised maps and digital mapping data.
11. In Order No. 13 filed on May 17, 2022, the ALJ found the supplemented petition administratively complete.

¹ *Application of Altoga Water Supply Corporation and North Collin Special Utility District for Sale, Transfer, or Merger of Facilities and Certificate Rights in Collin County*, Docket No. 46452, Order (Mar. 13, 2019).

² *Petition by Meritage Homes of Texas, LLC, to Amend the City of Melissa's Certificate of Convenience and Necessity in Collin County by Expedited Release*, Docket No. 52293, Notice of Approval (Sept. 13, 2022).

Notice

12. The petitioner sent a copy of the petition via certified mail, return receipt requested, to the CCN holder on September 8, 2021.
13. In Order No. 5 filed on September 24, 2021, the ALJ found the notice sufficient.

Intervention and Response to the Petition

14. In Order No. 6 filed on September 28, 2021, the ALJ granted the CCN holder's motion to intervene.
15. On September 13, 2021, the CCN holder filed a response to the petition and a motion to dismiss.
16. The response included an affidavit, dated September 13, 2021, of Allen Knight, the CCN holder's general manager; a map identifying the tract of land and the CCN holder's facilities and waterlines in relation thereto; United States Department of Agriculture community programs assumption agreements; an order issued by the Texas Commission on Environmental Quality (TCEQ) on August 25, 2015; and a Commission order filed in Docket No. 46452 on March 13, 2019 approving the CCN holder's purchase of Altoga.
17. On September 29, 2021, the CCN holder filed a supplemental response to the petition and a motion to dismiss, which included an affidavit, dated September 29, 2021, of Mr. Knight; a copy of a service agreement, dated December 27, 1965, between Woodrow Walker and Altoga; and a handwritten note, dated August 14, 1999, from Mrs. Woodrow Walker.
18. On October 4, 2021, the petitioner filed a reply to the CCN holder's motion to dismiss.
19. On October 11, 2021, the CCN holder re-filed its supplemental response to the petition and motion to dismiss, including attachments.
20. On November 12, 2021, the CCN holder filed a supplemental response and objection to the administratively complete petition, which included duplicates of materials filed with previous responses, and re-urged its motion to dismiss.
21. In Order No. 11 filed on February 23, 2022, the ALJ denied the motion to dismiss.
22. On February 25, 2022, the ALJ filed a proposed order for the Commission's consideration.
23. On March 28, 2022, the petitioner filed revised maps.

24. On May 6, 2022, the ALJ withdrew the proposed order.
25. On June 6, 2022, the CCN holder filed a supplemental response and second motion to dismiss.
26. On June 13, 2022, the petitioner filed a reply to the CCN holder's second motion to dismiss.
27. On June 23, 2022, the CCN holder filed a response to Commission Staff's recommendation on final disposition.
28. In Order No. 16 filed on June 22, 2022, the ALJ denied the CCN holder's second motion to dismiss.
29. On July 6, 2022, a revised proposed order which would grant expedited release was filed.
30. On July 18, 2022, the CCN holder filed objections and corrections to the proposed order.
31. On August 25, 2022, the Commission declined to adopt the proposed order and remanded the proceeding to docket management to give the petitioner an opportunity to amend the petition, including amended maps if necessary, and for Commission Staff to file an amended recommendation on final disposition.

First Amended Petition Following Remand

32. On September 29, 2022, the petitioner filed its first amended petition.
33. The amended petition includes an affidavit, dated September 28, 2022, of David Aughinbaugh, division vice president for petitioner; maps; a metes and bounds description; a special warranty deed dated December 23, 2020; and digital mapping data.
34. On October 6, 2022, the CCN holder filed a response and objection to the first amended petition and its third motion to dismiss.
35. The response included an affidavit, dated September 13, 2021, of Allen Knight, the CCN holder's general manager; an affidavit, dated August 22, 2022, of Mr. Knight, photographs, a map identifying the tract of land and the CCN holder's facilities and waterlines in relation thereto; digital mapping; a map showing the location of CCN holder facilities in relation to the tract of land; United States Department of Agriculture community programs assumption agreements; an order issued by the TCEQ on August 25, 2015; a TCEQ letter

dated August 4, 2015; and a Commission order filed in Docket No. 46452 on March 13, 2019, approving the CCN holder's purchase of Altoga.

36. On October 12, 2022, the petitioner responded to the CCN holder's response and objection and to its third motion to dismiss.
37. In Order No. 18 filed on November 15, 2022, the ALJ found the amended petition administratively complete.
38. On December 28, 2022, the CCN holder filed a response and objection to the first amended petition, a motion to abate, and re-urged its motion to dismiss.
39. On January 6, 2023, the petitioner filed a reply to the CCN holder's third motion to dismiss and motion to abate.
40. In Order No. 20 filed on January 11, 2023, the ALJ declined to rule on the CCN holder's third motion to dismiss.
41. In Order No. 21 filed on January 12, 2023, the ALJ denied the CCN holder's motion to abate.

The Tract of Land

42. The petitioner owns property in Collin County that is approximately 273.5 acres.
43. The tract of land for which the petitioner seeks streamlined expedited release is a portion of the petitioner's property that is approximately 272.23 acres.
44. The tract of land is located within the CCN holder's certificated service area.

Ownership of the Tract of Land

45. The petitioner acquired the tract of land by a special warranty deed dated December 23, 2020.

Qualifying County

46. Collin County is adjacent to Dallas County and has a population of more than 47,500.
47. Dallas County has a population of at least one million.

Water Service

48. The tract of land is not receiving actual water service from the CCN holder.

49. The petitioner has not requested that the CCN holder provide water service to the tract of land.
50. The petitioner has not paid any charges or fees to initiate or maintain water service for the tract of land and there are no billing records or other documents indicating an existing account for the tract of land.
51. Altoga provided water service to the tract of land approximately 15 years ago.
52. The CCN holder owns and operates additional water system infrastructure located outside of, but in proximity to, the petitioner's tract of land. None of this infrastructure provides water service to the tract of land.
53. The CCN holder has not committed or dedicated any facilities or lines to the tract of land for water service.
54. The CCN holder has no facilities or lines that provide water service to the tract of land.
55. The CCN holder has not performed any acts for or supplied anything to the tract of land.

Map and Certificate

56. On November 30, 2022, Commission Staff filed its revised recommendation on final disposition that included a certificate and a map on which it identified the tract of land in relationship to the CCN holder's certificated service area.

II. Conclusions of Law

The Commission makes the following conclusions of law.

1. The Commission has authority over this petition for streamlined expedited release under TWC §§ 13.254 and 13.2541.
2. The petitioner provided notice of the petition in compliance with 16 Texas Administrative Code (TAC) § 24.245(h)(3)(F).
3. No opportunity for a hearing on a petition for streamlined expedited release is provided under TWC §§ 13.254 or 13.2541 and therefore, under 16 TAC § 24.245(h)(7), no hearing was held on Meritage Homes' petition.

4. Meritage Homes' petition for streamlined expedited release filed under TWC §§ 13.254 and 13.2541 and 16 TAC § 24.245(h)(7) is not a contested case.
 5. Landowners seeking streamlined expedited release under TWC §§ 13.254 and 13.2541 and 16 TAC § 24.245(h) are required to submit a verified petition through a notarized affidavit, and the CCN holder may submit a response to the petition that must be verified by a notarized affidavit.
 6. Under 16 TAC § 24.245(h)(7), the Commission's decision is based on the information submitted by the landowner, the CCN holder, and Commission Staff.
 7. To obtain release under TWC § 13.2541(b), a landowner must demonstrate that the landowner owns a tract of land that is at least 25 acres, that the tract of land is located in a qualifying county, and that the tract of land is not receiving service of the type that the current CCN holder is authorized to provide under the applicable CCN.
 8. The time that the petition is filed is the only relevant time period to consider when evaluating whether a tract of land is receiving water service under TWC § 13.2541(b). Whether a tract of land might have previously received water service is irrelevant.
 9. The petitioner is not required to seek the streamlined expedited release of all of its property.
 10. The petitioner owns the tract of land that is at least 25 acres for which it seeks streamlined expedited release.
 11. Collin County is a qualifying county under TWC § 13.2541(b) and 16 TAC § 24.245(h)(2)(B).
 12. The petitioner's tract of land is not receiving water service under TWC §§ 13.002(21) and 13.2541(b) and 16 TAC § 24.245(h), as interpreted in *Texas General Land Office v. Crystal Clear Water Supply Corporation*, 449 S.W.3d 130 (Tex. App.—Austin 2014, pet. denied).
 13. The petitioner is entitled under TWC § 13.2541(b) to the release of the tract of land from the CCN holder's certificated service area.
 14. Under TWC §§ 13.254(h) and 13.2541(a), after the date of this Order the CCN holder has no obligation to provide retail water service to the tract of land.
-

15. The Commission may release only the property of the landowner from a CCN under TWC § 13.2541(b). The Commission has no authority to decertify any facilities or equipment owned and operated by the CCN holder to provide retail water service through the streamlined-expedited-release process under TWC § 13.2541(b).
16. The Commission processed the petition in accordance with the TWC and Commission rules.
17. Under TWC § 13.257(r) and (s), the CCN holder is required to record certified copies of the approved certificate and map, along with a boundary description of the service area, in the real property records of Collin County no later than the 31st day after the date the CCN holder receives this Order.
18. A retail public utility may not under TWC § 13.254(d) provide retail water service to the public within the tract of land unless just and adequate compensation under TWC § 13.254(g) has been paid to the CCN holder.

III. Ordering Paragraphs

In accordance with these findings of fact and conclusions of law, the Commission issues the following orders.

1. The Commission releases the tract of land identified in the first amended petition from the CCN holder's certificated service area under CCN number 11035.
2. The Commission does not decertify any of the CCN holder's equipment or facilities which may lay on or under the tract of land.
3. The Commission amends CCN number 11035 in accordance with this Order.
4. The Commission approves the map attached to this Order.
5. The Commission issues the certificate attached to this Order.
6. The CCN holder must file in this docket proof of the recording required in TWC § 13.257(r) and (s) within 45 days of the date of this Order.
7. The proceeding to determine the amount of compensation to be awarded to the CCN holder, if any, commences on the date of this Order in accordance with the schedule adopted in Order No. 19. Any decision on compensation will be made by a separate order.

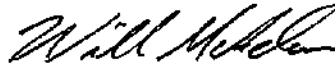
8. The Commission denies all other motions and any other requests for general or specific relief not expressly granted by this Order.

Signed at Austin, Texas the 23rd day of March 2023.

PUBLIC UTILITY COMMISSION OF TEXAS



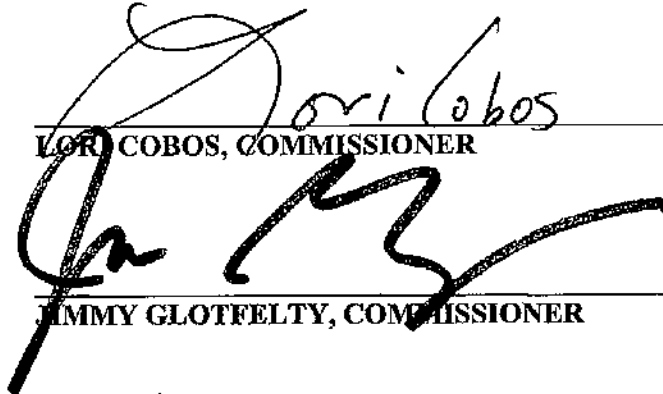
PETER M. LAKE, CHAIRMAN



WILL MCADAMS, COMMISSIONER



LORI COBOS, COMMISSIONER

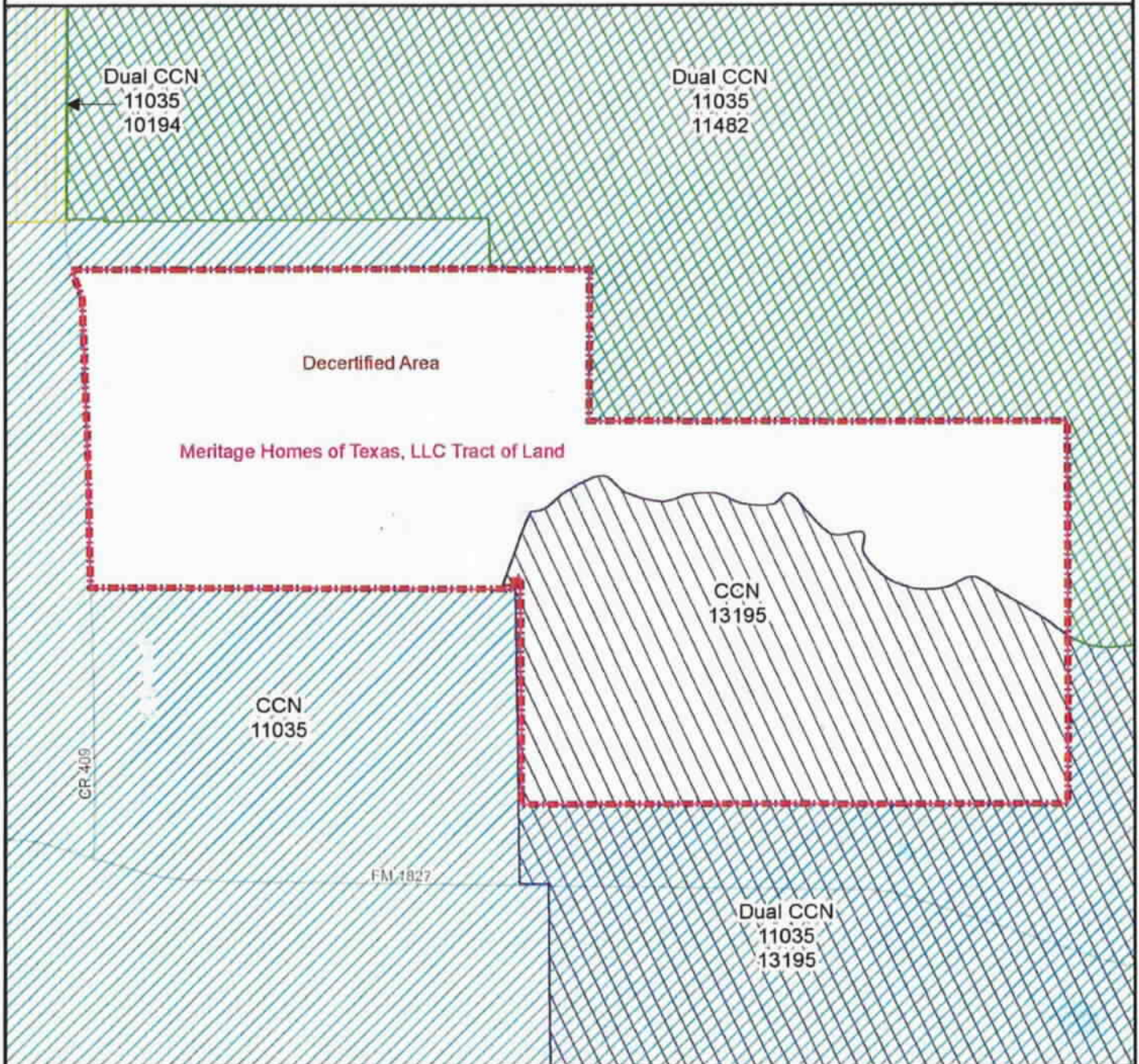


JIMMY GLOTFELTY, COMMISSIONER







KATHLEEN JACKSON, COMMISSIONER



North Collin Special Utility District
 Portion of Water CCN No. 11035
 PUC Docket No. 52442
 Petition by Meritage Homes of Texas, LLC to Amend
 North Collin Special Utility District's CCN by Streamlined Expedited Release in Collin County



Public Utility Commission of Texas
 1701 N. Congress Ave
 Austin, TX 78701

Water CCN

-  11035 - North Collin SUD
-  10194 - City of McKinney
-  11482 - City of Melissa
-  13195 - City of Princeton

-  Decertified Area
-  Tract of Land

0 400 800
 Feet



Map by: Komal Patel
 Date: November 28, 2022
 Project: 52442NorthCollinSUDRemap.mxd



Public Utility Commission of Texas

By These Presents Be It Known To All That

North Collin SUD

having obtained certification to provide water or sewer utility service for the convenience and necessity of the public, and it having been determined by this Commission that the public convenience and necessity would in fact be advanced by the provision of such service, North Collin SUD is entitled to this

Certificate of Convenience and Necessity No. 11035

to provide continuous and adequate water utility service to that service area or those service areas in Collin County as by final Order or Orders duly entered by this Commission, which Order or Orders resulting from Docket No. 52442 are on file at the Commission offices in Austin, Texas; and are matters of official record available for public inspection; and be it known further that these presents do evidence the authority and the duty of the North Collin SUD to provide such utility service in accordance with the laws of this State and Rules of this Commission, subject only to any power and responsibility of this Commission to revoke or amend this Certificate in whole or in part upon a subsequent showing that the public convenience and necessity would be better served thereby

Appendix B



2021 **REGION C** WATER PLAN

Volume I. Main Report

November 2020

**Prepared for the Region C Water Planning
Group**

Freese and Nichols, Inc.
Plummer Associates, Inc.

CP&Y, Inc.
Cooksey Communications

Attachment Two

*Projected Population for WUGs in
Multiple Counties or Regions*

In Multiple Counties or Regions?	County	Water User Group (WUG)	Final Region C Population Projections					
			2020	2030	2040	2050	2060	2070
	COLLIN	MURPHY	19,330	19,330	19,330	19,330	19,330	19,330
Yes	COLLIN	NEVADA SUD	2,418	2,983	3,512	11,407	27,028	48,652
	COLLIN	NORTH COLLIN SUD	5,566	6,442	7,509	9,006	10,529	12,143
	COLLIN	NORTH FARMERSVILLE WSC	417	486	594	747	850	942
	COLLIN	PARKER	7,316	7,316	7,811	9,117	10,035	11,465
Yes	COLLIN	PLANO	279,151	283,397	287,717	288,601	289,054	292,054
	COLLIN	PRINCETON	11,047	38,120	77,633	91,943	91,943	91,943
Yes	COLLIN	PROSPER	19,003	22,000	25,000	28,000	35,056	35,056
Yes	COLLIN	RICHARDSON	35,700	35,700	35,700	36,536	38,207	41,690
Yes	COLLIN	ROYSE CITY	2,225	10,604	19,182	30,063	40,153	52,844
Yes	COLLIN	SACHSE	8,108	8,108	8,108	8,441	8,535	8,535
	COLLIN	SEIS LAGOS UD	2,041	2,041	2,041	2,124	2,148	2,148
Yes	COLLIN	SOUTH GRAYSON SUD	1,232	1,538	2,057	2,501	2,920	3,324
	COLLIN	VERONA SUD	2,648	3,091	3,772	4,744	5,400	5,983
Yes	COLLIN	WEST LEONARD WSC	318	362	441	596	857	1,142
Yes	COLLIN	WESTMINSTER WSC	1,889	2,204	2,687	3,377	3,851	4,277
Yes	COLLIN	WYLIE	41,381	44,531	46,984	50,563	52,636	57,986
	COLLIN	WYLIE NORTHEAST SUD	4,958	5,976	7,015	11,464	17,153	25,279
	COLLIN TOTAL		1,050,506	1,239,303	1,497,921	1,807,279	2,093,720	2,373,092
Yes	COOKE	BOLIVAR WSC	1,169	1,255	1,320	1,386	1,441	1,488
	COOKE	CALLISBURG WSC	1,656	1,696	1,726	1,744	1,756	1,767
	COOKE	COUNTY OTHER	5,627	6,063	6,714	9,849	12,444	29,307
	COOKE	GAINESVILLE	18,477	19,832	20,870	21,904	26,645	37,302
	COOKE	LAKE KIOWA SUD	2,200	2,300	2,350	2,400	2,420	2,450

Attachment Four

Municipal Demand for WUGs in Multiple Counties or Regions

In Multiple Counties or Regions?	County	WUG	Region C Final Municipal Demand (Acre-Feet per Year)					
			2020	2030	2040	2050	2060	2070
	COLLIN	MURPHY	4,441	4,414	4,402	4,393	4,388	4,387
	COLLIN	NEVADA SUD	242	289	334	1,074	2,537	4,563
	COLLIN	NORTH COLLIN SUD	818	921	1,055	1,254	1,463	1,685
	COLLIN	NORTH FARMERSVILLE WSC	91	104	126	158	180	199
	COLLIN	PARKER	3,123	3,096	3,302	3,852	4,239	4,843
Yes	COLLIN	PLANO	71,890	71,978	72,314	72,139	72,158	72,907
	COLLIN	PRINCETON	1,184	3,964	7,951	9,320	9,303	9,298
Yes	COLLIN	PROSPER	4,872	5,600	6,353	7,109	8,896	8,895
Yes	COLLIN	RICHARDSON	8,951	8,801	8,683	8,824	9,215	10,055
Yes	COLLIN	ROYSE CITY	258	1,197	2,137	3,328	4,437	5,838
Yes	COLLIN	SACHSE	1,473	1,457	1,448	1,502	1,516	1,516
	COLLIN	SEIS LAGOS UD	577	573	571	592	598	598
Yes	COLLIN	SOUTH GRAYSON SUD	151	184	242	293	341	388
	COLLIN	VERONA SUD	266	301	360	448	509	563
	COLLIN	WEST LEONARD WSC	42	47	56	75	107	142
Yes	COLLIN	WESTMINSTER WSC	256	291	350	437	498	552
Yes	COLLIN	WYLIE	6,236	6,614	6,926	7,421	7,710	8,491
	COLLIN	WYLIE NORTHEAST SUD	674	795	924	1,498	2,238	3,295
	COLLIN TOTAL		235,967	266,884	309,159	366,232	417,264	461,816
Yes	COOKE	BOLIVAR WSC	104	107	109	113	117	121
	COOKE	CALLISBURG WSC	150	146	144	143	144	145
	COOKE	COUNTY OTHER	743	774	834	1,204	1,517	3,561
	COOKE	GAINESVILLE	2,656	2,758	2,833	2,935	3,557	4,969

Attachment Five

Population Served by Major Water Providers and Projected Dry-Year Water Demand for Major Water Providers by Use Category

North Collin Special Utility District

North Collin SUD is located in north Collin County. The SUD currently receives treated water supplies from NTMWD and plans to continue to do so. Water management strategies for North Collin SUD include conservation and additional water from NTMWD. **Table 5E.28** shows the projected population and demand, the current supplies, and the water management strategies for North Collin SUD.

Table 5E.28 Summary of Water User Group – North Collin SUD

(Values in Ac-Ft/Yr)	2020	2030	2040	2050	2060	2070
Projected Population	5,566	6,442	7,509	9,006	10,529	12,143
Projected Demands						
Municipal Demand	818	921	1,055	1,254	1,463	1,685
Total Projected Demands	818	921	1,055	1,254	1,463	1,685
Currently Available Supplies						
NTMWD	814	778	824	887	933	986
Total Currently Available Supplies	814	778	824	887	933	986
Need (Demand - Supply)	4	143	231	367	530	699
Water Management Strategies						
Water Conservation	7	11	11	17	26	38
NTMWD	0	132	220	350	504	661
Total Supplies from Strategies	7	143	231	367	530	699
Reserve (Shortage)	3	0	0	0	0	0

Table 5E.40 Summary of Costs for Collin County

WWP or WUG		Strategy	Online by:	Quantity (Ac-Ft/Yr) ^b	Capital Costs ^c	Unit Cost (\$/1000 gal)		Table
						With Debt Service	After Debt Service	
WWPs								
Garland ^a	Conservation		See Dallas County.					
	Other WMSs							
Princeton	Conservation (retail)	2020	209	\$118,491	\$2.33	\$0.00	H.11	
	Conservation (wholesale)	2020	Included with WUGs					
	NTMWD	2030	4,260	\$0	\$2.78	\$2.78	None	
WUGs								
Allen	Conservation	2020	1,813	\$1,516,556	\$0.46	\$0.08	H.11	
	NTMWD	2030	8,526	\$0	\$2.78	\$2.78	None	
Anna	Conservation	2020	316	\$164,611	\$1.82	\$0.00	H.11	
	New Well(s) in Woodbine Aquifer	2020	200	\$2,846,000	\$5.11	\$2.04	H.14	
	Sherman through GTUA (CGMA)	2030	1,235	\$0	\$3.48	\$3.48	None	
	NTMWD through GTUA (CGMA)	2030	10,915	\$0	\$0.50	\$0.50	None	
	CGMA	2030	12,150	See GTUA in Chapter 5D.				
B H P WSC ^a	Conservation	2030	3	\$0	\$0.00	\$0.00	H.11	
	NTMWD	2020	502	\$0	\$2.78	\$2.78	None	
	Connection to NTMWD	2020	502	\$3,108,000	\$1.57	\$0.24	H.75	
Bear Creek SUD ^a	Conservation	2020	192	\$55,186	\$0.46	\$0.05	H.11	
	NTMWD	2030	1,327	\$0	\$2.78	\$2.78	None	
Blue Ridge	Conservation	2020	2,255	\$55,892	\$1.82	\$1.16	H.11	
	NTMWD	2020	14,573	\$0	\$2.78	\$2.78	None	
	Connection to NTMWD	2030	2,242	\$5,795,000	\$0.65	\$0.09	H.76	
	Upsize connection to NTMWD	2040	12,331	\$6,890,000	\$0.15	\$0.03	H.77	
	Upsize connection to NTMWD	2060	12,284	\$6,871,000	\$0.15	\$0.03	H.78	
Caddo Basin SUD	Conservation	2020	18	\$5,095	\$0.55	\$0.00	H.11	
	NTMWD	2020	1,848	\$0	\$2.78	\$2.78	None	
Carrollton ^a	Conservation		See Denton County.					
	DWU							
Celina ^a	Conservation	2020	2,980	\$384,870	\$1.20	\$0.35	H.11	
	UTRWD	2030	29,147	\$0	\$3.00	\$3.00	None	

WWP or WUG	Strategy	Online by:	Quantity (Ac-Ft/Yr) ^b	Capital Costs ^c	Unit Cost (\$/1000 gal)		Table
					With Debt Service	After Debt Service	
	GTUA Regional Water System	2030	5,605	\$0	\$5.72	\$3.06	H.72
	NTMWD	2030	5,000	\$0	\$2.78	\$2.78	None
	<i>Connect to NTWMD</i>	<i>2030</i>	<i>5,000</i>	<i>\$17,491,000</i>	<i>\$0.89</i>	<i>\$0.13</i>	<i>H.79</i>
Copeville SUD	Conservation	2020	80	\$19,436	\$0.47	\$0.06	H.11
	NTMWD	2030	718	\$0	\$2.78	\$2.78	None
Culleoka WSC	Conservation	2020	35	\$41,495	\$1.79	\$0.11	H.11
	NTMWD	2030	608	\$0	\$2.78	\$2.78	None
Dallas ^a	Conservation	See DWU in Chapter 5D.					
	Other WMSs						
Desert WSC ^a	Conservation	See Fannin County.					
	Other WMSs						
East Fork SUD ^a	Conservation	2020	179	\$526,225	\$1.31	\$0.00	H.11
	NTMWD	2030	993	\$0	\$2.78	\$2.78	None
	<i>Additional Delivery Infrastructure from NTWMD</i>	<i>2030</i>	<i>993</i>	<i>\$5,308,000</i>	<i>\$1.27</i>	<i>\$0.12</i>	<i>H.80</i>
Fairview	Conservation	2020	420	\$205,518	\$0.51	\$0.18	H.11
	NTMWD	2030	2,579	\$0	\$2.78	\$2.78	None
Farmersville	Conservation	2020	399	\$105,003	\$2.83	\$0.11	H.11
	NTMWD	2030	6,968	\$0	\$2.78	\$2.78	None
Frisco ^a	Conservation	2020	6,044	\$8,759,700	\$1.15	\$0.28	H.11
	Direct reuse	2020	1,379	\$77,241,000	\$13.51	\$1.42	H.81
	NTMWD	2020	30,149	\$0	\$2.78	\$2.78	None
Frognot WSC ^a	Conservation	2020	7	\$8,218	\$0.89	\$0.00	H.11
Hickory Creek SUD ^a (Region C Portion Only)	None	See Fannin County.					
Josephine ^a	Conservation	2020	50	\$26,276	\$0.97	\$0.30	H.11
	NTMWD	2030	396	\$0	\$2.78	\$2.78	None
Lucas	Conservation	2020	559	\$112,910	\$1.48	\$0.61	H.11
	NTMWD	2030	1,290	\$0	\$2.78	\$2.78	None
Marilee SUD ^a	Conservation	2020	23	\$1,169,389	\$25.25	\$0.00	H.11
	GTUA Regional Water System	2030	1,546	\$0	\$5.72	\$3.06	None
McKinney	Conservation	2020	6,396	\$775,316	\$0.91	\$0.57	H.11
	NTMWD	2030	25,492	\$0	\$2.78	\$2.78	None
Melissa	Conservation	2020	1,480	\$177,086	\$0.42	\$0.09	H.11

WWP or WUG	Strategy	Online by:	Quantity (Ac-Ft/Yr) ^b	Capital Costs ^c	Unit Cost (\$/1000 gal)		Table
					With Debt Service	After Debt Service	
	NTMWD	2030	20,910	\$0	\$2.78	\$2.78	None
	<i>Additional Delivery Infrastructure from NTWMD</i>	2030	201	\$2,754,000	\$0.34	\$0.05	H.82
	Sherman through GTUA (CGMA)	2030	3,497	\$0	\$3.48	\$3.48	None
	NTMWD through GTUA (CGMA)	2020	20,709	\$0	\$0.50	\$0.50	None
	CGMA	2020	24,206	See GTUA in Chapter 5D.			
Milligan WSC	Conservation	2020	19	\$63,934	\$3.45	\$0.00	H.11
	NTMWD	2030	381	\$0	\$2.78	\$2.78	None
Murphy	Conservation	2020	285	\$68,544	\$0.50	\$0.31	H.11
	NTMWD	2030	1,537	\$0	\$2.78	\$2.78	None
Nevada SUD ^a	Conservation	2020	250	\$15,904	\$0.34	\$0.05	H.11
	NTMWD	2030	1,723	\$0	\$2.78	\$2.78	None
North Collin SUD	Conservation	2020	38	\$21,134	\$0.65	\$0.11	H.11
	NTMWD	2030	661	\$0	\$2.78	\$2.78	None
North Farmersville WSC	Conservation	2020	14	\$6,269	\$2.53	\$0.71	H.11
	NTMWD	2030	3	\$0	\$2.78	\$2.78	None
Parker	Conservation	2020	372	\$178,062	\$0.50	\$0.22	H.11
	NTMWD	2020	1,804	\$0	\$2.78	\$2.78	None
	<i>Additional Delivery Infrastructure from NTWMD</i>	2020	1,669	\$4,309,000	\$1.08	\$0.20	H.83
Plano ^a	Conservation	2020	4,691	\$1,563,143	\$0.32	\$0.06	H.11
	NTMWD	2030	27,871	\$0	\$2.78	\$2.78	None
Prosper ^a	Conservation	2020	744	\$859,194	\$0.98	\$0.10	H.11
	NTMWD	2030	6,636	\$0	\$2.78	\$2.78	None
	<i>Additional Delivery Infrastructure from NTWMD</i>	2030	6,636	\$4,608,000	\$0.20	\$0.05	H.84
Richardson ^a	Conservation	See Dallas County.					
	NTMWD						
Royse City ^a	Conservation	See Rockwall County.					
	NTMWD						
Sachse ^a	Conservation	See Dallas County.					
	NTMWD						

WWP or WUG	Strategy	Online by:	Quantity (Ac-Ft/Yr) ^b	Capital Costs ^c	Unit Cost (\$/1000 gal)		Table
					With Debt Service	After Debt Service	
Seis Lagos UD	Conservation	2020	33	\$162,761	\$1.84	\$0.23	H.11
	NTMWD	2030	215	\$0	\$2.78	\$2.78	None
South Grayson SUD ^a	Conservation	See Grayson County.					
	Connect to Sherman						
Verona SUD	Conservation	2020	11	\$15,102	\$1.63	\$0.00	H.11
	New Well(s) in Woodbine Aquifer	2030	286	\$2,163,000	\$3.58	\$1.95	H.14
West Leonard WSC ^a	Conservation	See Fannin County.					
Westminster WSC ^a	Conservation	2020	11	\$16,477	\$1.78	\$0.00	H.11
Wylie ^a	Conservation	2020	622	\$462,569	\$0.26	\$0.00	H.11
	NTMWD	2020	3,329	\$0	\$2.78	\$2.78	None
Wylie Northeast SUD	Conservation	2020	74	\$175,408	\$7.58	\$0.11	H.11
	NTMWD	2030	1,294	\$0	\$2.78	\$2.78	None
	Additional Delivery Infrastructure from NTWMD	2030	1,294	\$5,731,000	\$1.13	\$0.18	H.85
County Other and Non-Municipal							
County Other, Collin	Conservation	2020	37	\$19,179	\$0.83	\$0.00	H.11
	GTUA Regional Water System	2030	1,099	\$0	\$5.72	\$3.06	H.72
	NTMWD	2030	517	\$0	\$2.78	\$2.78	None
Irrigation, Collin	DWU	2020	856	\$0	\$4.05	\$4.05	None
Livestock, Collin	None	None					
Manufacturing, Collin	New Well(s) in Woodbine Aquifer	2030	78	\$437,000	\$1.43	\$0.22	H.14
	NTMWD	2020	1,026	\$0	\$2.78	\$2.78	None
Mining, Collin	None	None					
Steam Electric Power, Collin	None	None					

^aWater User Groups extend into more than one county

^bQuantities listed are for the WUG only. They do not include the WUG's customers.

^cPurchases from wholesale water providers that require no new infrastructure have no capital costs. The unit costs shown in the table represent the cost to purchase water from the WWP.

New WUGs	Removed WUGs
Wolfe City	

Table 11.10: WUGs Renamed Since the 2016 Plan

2016 Region C Plan Name	2021 Region C Plan Name
Bethel-Ash WSC	Bethel Ash WSC
Brandon-Irene WSC	Brandon Irene WSC
Buena Vista - Bethel SUD	Buena Vista-Bethel SUD
De Soto	DeSoto
Denton County FWSD No. 10	Denton County FWSD 10
Denton County FWSD No. 1A	Denton County FWSD 1-A
Denton County FWSD No. 7	Denton County FWSD 7
Gastonia-Scurry SUD	Gastonia Scurry SUD
Kiowa Homeowners WSC	Lake Kiowa SUD
Lavon SUD	Bear Creek SUD
Luella WSC	Luella SUD
Mt Zion WSC	Mount Zion WSC
Nevada WSC	Nevada SUD
North Collin WSC	North Collin SUD
North Hunt WSC	North Hunt SUD
Rice WSC	Rice Water Supply and Sewer Service
Sardis-Lone Elm WSC	Sardis Lone Elm WSC
South Grayson WSC	South Grayson SUD

Appendix C

Appendix C
Schedule 1
Selected Appraisal Reports Summary for Decertified CCN Parcels

Trans. No.	Control No.	CCN Holder (CCN No.)	Appraiser	Value for Factor: (1)								Total	Notes	Final Commission Order (If any)
				A	B	C	D	E	F	G	H			
1	44555	Tall Timbers Utility Company, Inc. (20694 S)	NewGen Strategies & Solutions									\$ -	Conclusion that there is no property that has been rendered useless and valueless as a result of decertification by the TCEQ and the provision of service by the City to the area in question.	No Compensation due.
2	45244	Aqua Texas, Inc. (13201 W, 21059 S)	NewGen Strategies & Solutions									\$ -	Conclusion that there is no property that has been rendered useless and valueless as a result of decertification by the TCEQ and the provision of service by the City to the area in question.	Fort Worth owes no compensation to Aqua and may provide retail water and sewer service to the Property.
3	45292	Suetrak USA Company, Inc. (11916 W, 20629 S)	NewGen Strategies & Solutions									\$ -	Conclusion that there is no property that has been rendered useless and valueless as a result of decertification by the TCEQ and the provision of service by the City to the area in question.	No Compensation due.
4	45450	Aqua Texas, Inc. (13201 W)	NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ -	\$ 542	Conclusion that there is no property that has been rendered useless and valueless as a result of decertification by the TCEQ and the provision of service by Mustang SUD to the area in question. However, if a monetary compensation determination were to be made, it is our opinion that the compensation to be provided is \$541.96.	No Compensation due.
5	45462	Aqua Texas, Inc. (13201 W)	NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,341	\$ -	\$ 4,341	Conclusion that there is no property that has been rendered useless and valueless as a result of decertification by the TCEQ and the provision of service by Mustang SUD to the area in question. However, if a monetary compensation determination were to be made, it is our opinion that the compensation to be provided is \$4,340.54.	No Compensation due.
6	45679	Guadalupe-Blanco River Authority (20892 S)	DGRA, Inc.	\$ 29,933	\$ -	\$ -	\$ -	\$ 4,225	\$ -	\$ 10,000	\$ -	\$ 44,158	Appraiser for Zipp Road Utility Company, LLC.	Under the settlement agreement, Zipp Road and Guadalupe-Blanco agree that Zipp Road will obtain wholesale sewer treatment services from Guadalupe-Blanco for the area Zipp Road seeks to certificate. Because Zipp Road is obtaining wholesale sewer treatment services from Guadalupe-Blanco, no property of Guadalupe-Blanco will be rendered useless or valueless by the decertification of certificate 20892.
6			NewGen Strategies & Solutions	\$ 747,940						\$ 11,000		\$ 758,940	Appraiser for GBRA (previous CCN Holder) The particular circumstances in this decertification limit GBRA compensation to: 1) The allocable share of debt and loan payments until the excess capacity in the collection system and WWTP are fully utilized; and 2) Reasonable legal expenses related to the decertification.	
6			Jones-Heroy & Associates, Inc.	\$ 438,900	\$ -	\$ 271,100	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 730,000		
7	45702	Green Valley Special Utility District (20973 S)	NewGen Strategies & Solutions									\$ -	Conclusion that there is no property that has been rendered useless and valueless as a result of decertification by the TCEQ and the provision of service by the City to the area in question.	

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8	45845	Aqua Texas, Inc. (13201 W, 21059 S)	Jones-Heroy & Associates, Inc.	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 38,000		1. Aqua does not have any property that was rendered useless or valueless as a result of the decertification in Docket No. 45329.
8			KOR Group	\$ -	\$ -	\$ 38,250	\$ -	\$ -	\$ -	\$ 31,589	\$ 916,107	\$ 985,946	In order to determine the lost economic opportunity, and intangible personal property right, firm analyzed the achievable profits that are lost due to the decertification over a 25-year time period and included under other factors.	2. Celina does not owe any compensation to Aqua and may provide water and sewer service to the tract that was decertified in Docket No. 45329. Aqua appealed but did not find anything in this case number about the appeal.
8			B&D Environmental Inc.	\$ -	\$ -	\$ 38,250	\$ -	\$ -	\$ -	\$ 31,589	\$ -	\$ 69,839		
9	45958	Green Valley Special Utility District (20973 S)	NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Preliminary value \$0, however, they reserved the right to update the valuation based on additional information being provided. They also pointed out that Rule 24.120 (g) provides for the reimbursement of reasonable legal and professional fees.	No Compensation due. Green Valley Special Utility District filed a motion for Rehearing.
10	50109	Aqua Texas, Inc. (13203 W, 21065 S)	NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NewGen Valuation Report showed \$0 value.	No Compensation due, however, parties agreed to pay \$4,000.
11	50258	UA Holdings 1994-5, LP (20586 S)	NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NewGen Valuation Report showed \$0 value.	No Compensation due.
12	50404	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission Ordered \$0 compensation due.
12			NewGen Strategies & Solutions	\$ -	\$ 130,747	\$ -	\$ -	\$ -	\$ -	\$ 80,738	\$ -	\$ 211,485	Identified a portion of debt service outstanding as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$80,738	
12			Utility Valuation Experts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that only reasonable legal and professional fees due and Marilee did not provide sufficient information on costs expended.	
13	50495	City of Lakewood Village (20075 W)	Kimley-Horn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		No compensation is owed by the petitioner to the CCN holder for the streamlined expedited release.
14	50787	Tall Timbers Utility Company, Inc. (20694 S)	NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Liberty Utilities should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Filed Motion of Abatement on 4/1/2021 stating parties have reached an agreement in principle on compensation and, in lieu of further pursuing the appraisal process, will coordinate to memorialize the details of their agreement in writing.

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15	51044	Rockett Special Utility District (10099 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Rockett Special Utility District should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	No Compensation due.
16	51166	SWWC Utilities, Inc. (11978 W and 20650 S)	DGRA, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	Only value is for necessary and reasonable legal expenses and professional fees. However, this is an estimate as no expense information was provided to the appraiser.	No Compensation due.
17	51545	Rockett Special Utility District (10099 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Rockett Special Utility District should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	No Compensation due.
18	51824	Town of Little Elm (11202 W)	Kimley-Horn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Kimley-Horn's Valuation Report showed \$0 value	No Compensation due.
19	51933	CC Water Works Inc. (13038 W)	B & D Environmental, Inc.	\$ -	\$ -	\$ -	\$ -	\$ 202,741	\$ -	\$ 17,440	\$ -	\$ 220,181		Commission ordered \$11,435 for legal expenses and professional fees.
19			Malone Wheeler, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	Only value is for necessary and reasonable legal expenses and professional fees, which they valued at \$2,500.	
19			NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,435	\$ -	\$ 11,435	Only value is for necessary and reasonable legal expenses and professional fees, which is currently \$11,435.	
20	51973	H-M-W Special Utility District (10342 W)	Stanton Park Advisers LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,549,000	\$ 6,549,000	Appraiser did not follow the standard approach based on the code, but rather provided an appraisal of the potential lost profits if HMW SUD had been able to provide service to the property.	Commission ordered \$648 for debt service.
20			NewGen Strategies & Solutions	\$ 648		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648	Identified a portion of debt service as well as necessary and reasonable legal expenses and professional fees, for which they did not provide a value.	
20			B & D Environmental, Inc.	\$ 648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 648	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is \$648 related to debt services, together with the exception that HMW SUD should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	
21	51979	Dobbin Plantersville Water Supply Corporation (11052 W)	NewGen Strategies & Solutions	\$ -	\$ 27,714	\$ -	\$ -	\$ -	\$ -	\$ 16,813	\$ -	\$ 44,527	Identified a portion of debt service outstanding as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$16,813	No Compensation due, since CCN Holder did not file an Appraisal Report.

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22	52090	Dobbin Plantersville Water Supply Corporation (11052 W)	NewGen Strategies & Solutions	\$ -	\$ 9,719	\$ -	\$ -	\$ -	\$ -	\$ 8,763	\$ -	\$ 18,482	Identified a portion of debt service associated with a USDA Rural Development Loan as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$8,763.	No Compensation due, since CCN Holder did not file an Appraisal Report.
23	52101	Marilee Special Utility District (10150 W)	NewDay Appraisal Group	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00). No current infrastructure to provide water service. Appraiser's opinion that the \$5.4M in infrastructure "expenses" would exceed any potential "cash flow" loss.	Commission ordered compensation due of \$45,125.
23			NewGen Strategies & Solutions	\$ 120,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,225	\$ -	\$ 163,273	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$43,225.	
23			Valbridge Property Advisors	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,225	\$ -	\$ 45,125	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$43,225.	
24	52435	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$109,372.
24			NewGen Strategies & Solutions	\$ 91,442						\$ 26,272		\$ 117,714	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$26,272.	
24			Valbridge Property Advisors	\$ 83,100						\$ 26,272		\$ 109,372	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$26,272.	

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25	52490	Marlee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marlee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$10,495.	
25			NewGen Strategies & Solutions	\$ 128,056						\$ 10,495		\$ 138,551	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$10,495.		
25			Raffelis	\$ -						\$ 10,495		\$ 10,495	Raffelis identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$10,495.		
26	52497	Marlee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marlee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$12,955.	
26			NewGen Strategies & Solutions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,955	\$ -	\$ 12,955	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$12,955.		
26			Utility Valuation Experts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,955	\$ -	\$ 12,955	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$12,955.		
27	52518	Marlee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marlee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$29,223.	
27			NewGen Strategies & Solutions	\$ 57,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,880	\$ -	\$ 67,309	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$9,880.		
27			B&D Environmental Inc.	\$ 19,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,880	\$ -	\$ 29,223	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$9,880.		

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28	52530	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$12,690.
28			NewGen Strategies & Solutions	\$ 35,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,690	\$ -	\$ 48,173	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$12,690.	
28			Utility Valuation Experts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,690	\$ -	\$ 12,690	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$12,690.	
29	52532	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$8,813.34.
29			NewGen Strategies & Solutions	\$ 86,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,117	\$ -	\$ 95,772	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$9,117.	
29			Rafelis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,813	\$ -	\$ 8,813	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$8,813.34.	
30	52533	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$7,219.
30			NewGen Strategies & Solutions	\$ 90,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,219	\$ -	\$ 97,622	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$7,219.	
30			Utility Valuation Experts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,219	\$ -	\$ 7,219	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$7,219.	

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31	52542	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$66,184.
31			NewGen Strategies & Solutions	\$ 63,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,550	\$ -	\$ 73,056	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$9,550.	
31			Vantage Point Advisors, Inc.	\$ 56,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,550	\$ -	\$ 66,184	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$9,550.	
32	52553	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$7,760.
32			NewGen Strategies & Solutions	\$ 4,480		\$ -	\$ -	\$ -	\$ -	\$ 7,760	\$ -	\$ 12,240	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$7,760.	
32			Texas Values Appraisal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,760	\$ -	\$ 7,760	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$7,760.	

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33	52655	Bolivar Water Supply Corporation (11257 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Bolivar should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$84,699.
33			KOR Group	\$ -	\$ -	\$ 148,730	\$ -	\$ -	\$ -	\$ 13,777	\$ 1,765,848	\$ 1,928,355	In order to determine the lost economic opportunity, and intangible personal property right, firm analyzed the achievable profits that are lost due to the decertification over a 25-year time period and included under other factors.	
33			NewGen Strategies & Solutions	\$ 70,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,777	\$ -	\$ 84,699	Identified a portion of debt service associated with Note Payable to GTUA and Note Payable to USDA as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$13,777.	
34	52697	Bolivar Water Supply Corporation (11257 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Bolivar should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$26,543.
34			KOR Group	\$ -	\$ 336,000	\$ 186,867	\$ -	\$ -	\$ -	\$ 14,506	\$ 822,427	\$ 1,359,800	In order to determine the lost economic opportunity, and intangible personal property right, firm analyzed the achievable profits that are lost due to the decertification over a 25-year time period and included under other factors.	
34			NewGen Strategies & Solutions	\$ 13,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,756	\$ -	\$ 26,543	Identified a portion of debt service associated with Note Payable to GTUA and Note Payable to USDA as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$12,756.	

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35	52698	Bolivar Water Supply Corporation (11257 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Bolivar should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$6,706.
35			KOR Group	\$ -	\$ -	\$ 59,532	\$ -	\$ -	\$ -	\$ 14,706	\$ 129,929	\$ 204,167	In order to determine the lost economic opportunity, and intangible personal property right, firm analyzed the achievable profits that are lost due to the decertification over a 25-year time period and included under other factors.	
35			Cushman & Wakefield	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,706	\$ -	\$ 6,706	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$6,706.	
36	52739	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$36,611.
36			NewGen Strategies & Solutions	\$ 28,008		\$ -	\$ -	\$ -	\$ -	\$ 11,441	\$ -	\$ 39,449	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$11,441.	
36			Valbridge Property Advisors	\$ 25,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,441	\$ -	\$ 36,611	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$11,441.	

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37	53208	Mount Zion Water Supply Corporation (10086 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Bolivar should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$5,850.
37			KOR Group	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,800	\$ 411,214	\$ 426,814	In order to determine the lost economic opportunity, and intangible personal property right, firm analyzed the achievable profits that are lost due to the decertification over a 20-year time period and included under other factors.	
37			Utility Valuation Experts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,850	\$ -	\$ 5,850	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$5,850.	
38	53254	Bolivar Water Supply Corporation (11257 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Bolivar should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$7,450.
38			KOR Group	\$ -	\$ -	\$ 312,000	\$ 179,507	\$ -	\$ -	\$ 15,450	\$ 82,247	\$ 589,204	In order to determine the lost economic opportunity, and intangible personal property right, firm analyzed the achievable profits that are lost due to the decertification over a 25-year time period and included under other factors.	
38			Raffels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,450	\$ -	\$ 7,450	Identified necessary and reasonable legal expenses and professional fees, for which they provided a value of \$7,450.	

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Schedule 1
Selected Appraisal Reports Summary for Decertified CCN Parcels

Trans. No.	Control No.	CCN Holder (CCN No.)	Appraiser	Value for Factor: (1)									Notes	Final Commission Order (If any)
				A	B	C	D	E	F	G	H	Total		
39	53329	City of Justin (20067 S)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that the City of Justin should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$40,787.
39			NewGen Strategies & Solutions	\$ 101,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,762	Identified a portion of debt service associated with General Obligation Refunding Bonds, Series 2017 and Certificates of Obligation, Series 2014 as well as necessary and reasonable legal expenses and professional fees.	
39			Hartman Consultants, LLC	\$ 40,787								\$ 40,787	Identified a portion of debt service associated with General Obligation Refunding Bonds, Series 2017 and Certificates of Obligation, Series 2014 as well as necessary and reasonable legal expenses and professional fees.	
40	53450	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$25,212.
40			NewGen Strategies & Solutions	\$ 28,072		\$ -	\$ -	\$ -	\$ -	\$ 2,602	\$ -	\$ 30,674	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$2,602.	
40			Vantage Point Advisors, Inc.	\$ 22,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,602	\$ -	\$ 25,212	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$2,602.	

Appendix C
Schedule 1
Selected Appraisal Reports Summary for Decertified CCN Parcels

Trans. No.	Control No.	CCN Holder (CCN No.)	Appraiser	Value for Factor (1) (2)									Notes	Final Commission Order (If any):
				A	B	C	D	E	F	G	H	Total		
41	53559	Marilee Special Utility District (10150 W)	Willdan Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opinion that the compensation determination for the area subject to the Landowner's application for Expedited Decertification is zero dollars (\$0.00), with the exception that Marilee should be allowed to recover necessary and reasonable legal and professional fees as approved by the Commission.	Commission ordered compensation due of \$19,931.
41			NewGen Strategies & Solutions	\$ 83,031		\$ -	\$ -	\$ -	\$ -	\$ 3,410	\$ -	\$ 86,441	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$3,410.	
41			Hartman Consultants, LLC	\$ 16,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,410	\$ -	\$ 19,931	Identified a portion of debt service associated with Note Payable to GTUA and Series 2013 Revenue Note as well as necessary and reasonable legal expenses and professional fees, for which they provided a value of \$3,410.	

Notes: (1) Value Factors shown above include:

- A The amount of the retail public utility's debt allocable for service to the area in question.
- B The value of the service facilities of the retail public utility located within the area in question.
- C The amount of any expenditures for planning, design, or construction of service facilities that are allocable to service to the area in question.
- D The amount of the retail public utility's contractual obligations allocable to the area in question.
- E Any demonstrated impairment of service or increase of cost to consumers of the retail public utility remaining after the decertification.
- F The impact on future revenues lost from existing customers.
- G Necessary and reasonable legal expenses and professional fees.
- H Other Relevant Factors.

Appendix C
Schedule 2
Summary Value Results for Decertified CCN Parcels

Control No.	CCN W	CCN S	CCN Holder	Petitioner/Service Provider	Year	Price	Acres Decertified	Notes
44555		20694	Tall Timbers Utility Company, Inc.	Tyler Oak Creek Development, LLC/ City of Tyler	6/19/2015	\$ -	129.09	NewGen Valuation Report showed \$0 value.
45244	13201	21059	Aqua Texas, Inc	SUF IV-114 Assemblage, L.P./City of Fort Worth	12/10/2015	\$ -	1,102.00	NewGen preliminary value \$0
45292	11916	20629	Suetrak USA Company, Inc.	City of Fort Worth	1/7/2016	\$ -	1,102.00	NewGen Valuation Report showed \$0 value.
45450	13201		Aqua Texas, Inc	Smiley Road, Ltd./ Mustang Special Utility District's (Mustang SUD)	3/14/2016	\$ -	111.00	NewGen Valuation Report showed \$0 value. However, it stated if compensation was to be made it should be \$541.96. Order \$0 due.
45462	13201		Aqua Texas, Inc	Smiley Road, Ltd./ Mustang Special Utility District's (Mustang SUD)	3/14/2016	\$ -	899.00	NewGen Valuation Report showed \$0 value. However, it stated if compensation was to be made it should be \$4,340.54.
45702		20973	Green Valley Special Utility District	City of Cibola	1/18/2018	\$ -	1,694.00	NewGen preliminary value \$0
45956		20973	Green Valley Special Utility District	City of Schertz	11/17/2017	\$ -	405.00	NewGen preliminary value \$0
46120	10908		Mountain Peak Special Utility District	City of Midlothian	11/17/2017	\$ -	97.70	Initial case was 44394.
46140	10456		Kempner Water Supply Corporation	City of Lampasas	8/10/2017	\$ -	149.00	No compensation due.
50077	13203	21065	Aqua Texas, Inc	Kristin Calfee Bybee	7/31/2020	\$ 4,250.00	25.60	No appraisal report. Only settlement agreement.
50109	13203	21065	Aqua Texas, Inc	Carol C. Van Alstyne	7/17/2020	\$ 4,000.00	25.30	NewGen Valuation Report showed \$0 value.
50258		20586	UA Holdings 1994-S, LP	Clay Road 628 Development, LP	6/18/2020	\$ -	194.00	NewGen Valuation Report showed \$0 value.
50260	13259		Simply Aquatics, Inc	Clay Road 628 Development, LP	7/29/2020	Confidential	5.50	No appraisal report. Confidential settlement amount.
50404	10150		Marilee Special Utility District	Sterling Deason O'Donnell DD 2012 Trust	11/10/2022	\$ -	259.50	Commission Appraiser Utility Valuation Experts \$0 compensation due.
50464		20694	Tall Timbers Utility Company, Inc.	Cooper Empire, LLC	9/8/2020	\$ 32,000.00	27.00	No appraisal report. Only settlement agreement.
50495	20075		City of Lakewood Village	The Sanctuary Texas LLC	3/23/2021	\$ -	70.13	Kimley-Horn Valuation Report showed \$0 value.
51044	10099		Rockett Special Utility District	FCS Lancaster, Ltd.	4/20/2021	\$ -	156.00	Willdan Financial Services preliminary value \$0.
51114	13202	21065	Aqua Texas, Inc	Imperial Heights, Ltd.	2/2/2021	\$ 8,500.00	36.40	No appraisal needed as settlement agreement between the 2 parties.
51150	10908		Mountain Peak Special Utility District	DJD Land Partners LLC	3/8/2021	Confidential	65.53	No appraisal report. Confidential settlement amount.
51163	13201		Aqua Texas, Inc	Olex (United States), Inc. fka Olex Corporation NV	4/29/2021	\$ 5,500.00	234.39	No appraisal report. Only settlement agreement.
51166	11978	20650	SWWC Utilities, Inc.	Colorado River Project, LLC	5/26/2021	\$ -	1,322.36	DGRA, Inc. appraisal only necessary and reasonable legal expenses and professional fees (estimate \$10,000).
51349		20465	Gulf Coast Waste Disposal Authority	David Speer and Kevin Speer	1/8/2021	\$ -	36.17	No appraisal report. No compensation due.
51352	12037		Crest Water Company	Carnegie Development, LLC	7/30/2021	\$ 3,000.00	195.47	No appraisal report. Only settlement agreement.
51367	10284		West Wise Special Utility District	Destiny Development, LLC, on behalf of Cyd Bailey	2/18/2021	Confidential	31.14	No appraisal report. Confidential settlement amount.
51400	12391		G&W Water Supply Company	RCR Hempstead Rail, LP	6/16/2021	\$ 20,000.00	137.04	No appraisal report. Only settlement agreement.
51423	10294		Aqua Water Service Corporation	West Bastrop Village, Ltd	2/10/2021	\$ -	347.90	No appraisal report. No compensation due.
51455	12892		T&W Water Service Company	Clay Road 628 Development, LP	5/10/2021	Confidential	269.00	No appraisal report. Confidential settlement amount.
51492	13201		Aqua Texas, Inc.	Denton 114 LP	6/18/2021	\$ 3,000.00	90.55	No appraisal report. Only settlement agreement.
51545	10099		Rockett Special Utility District	Compass Datacenters DFW III, LLC	4/8/2022	\$ -	149.34	Willdan Financial Services preliminary value \$0. Rockett did not file an appraisal. No compensation due.
51698	12887		MSEC Enterprises, Inc.	Tri Pointe Homes Texas, Inc.	6/18/2021	\$ 7,327.00	125.08	No appraisal report. Only settlement agreement.
51799	10081		Johnson County Special Utility District	WJSF 5 Rock Creek East, LP and Walton Texas, LP	11/1/2021	\$ 20,000.00	833.00	No appraisal report. Only settlement agreement.
51824	11202		Town of Little Elm	Sarn Hill Venture	8/24/2021	\$ -	14.50	Kimley-Horn Valuation Report showed \$0 value.
51842		21116	Aqua Texas, Inc.	Central Texas Airport, LLC, Hinsvark Family Trust	3/10/2022	\$ 4,800.00	269.69	No appraisal report. Only settlement agreement.
51933	13038		C C Water Works, Inc.	Montgomery Estates, LLC	2/16/2022	\$ 11,435.00	98.90	Commission Appraiser NewGen Appraisal only necessary and reasonable professional fees.
51939		20465	Gulf Coast Authority	NPH Market Street, LLC	7/16/2021	\$ -	134.09	No appraisal report. No compensation due.
51973	10342		H-M-W Special Utility District	The Mohnke Living Trust, et al.	3/21/2022	\$ 648.00	99.00	Commission Appraiser B&D Environmental, Inc. only debt service and necessary and reasonable professional fees.
51979	11052		Dobbin Plantersville Water Supply Corporation	SIG Magnolia LP	5/6/2022	\$ -	665.80	CCN Holder did not file appraisal report. No compensation due.

Appendix C
Schedule 2
Summary Value Results for Decertified CCN Parcels

Control No.	CCN W	CCN S	CCN Holder	Petitioner/Service Provider	Year	Price	Acres Decertified	Notes
52004	13203		Aqua Texas, Inc.	DPSFLP Ltd.	11/5/2021	\$ 8,000.00	303.00	No appraisal report. Only settlement agreement.
52036	11844		New Progress Water Supply Corporation	Calhoun Acres, LP	9/24/2021	\$ -	150.00	No appraisal report. No compensation due.
52038	11029		Creedmoor-Maha Water Supply Corporation	Capital Land Investments I, LP	2/2/2022	\$ 45,000.00	350.67	No appraisal report. Only settlement agreement.
52090	11052		Dobbin Plantersville Water Supply Corporation	Redbird Development, LLC	4/11/2022	\$ -	388.50	CCN Holder did not file appraisal report. No compensation due.
52101	10150		Marilee Special Utility District	CCD-North Sky, LLC	9/2/2022	\$ 45,125.00	219.67	Commission Appraiser Valbridge Property Advisors only debt service and necessary and reasonable professional fees.
52148	11615		City of Cut and Shoot	Stoecker Corp	9/15/2021	\$ -	29.99	No appraisal report. No compensation due.
52160	10081		Johnson County Special Utility District	Sewell Family Partnership	10/27/2021	\$ 75,000.00	293.50	No appraisal report. Only settlement agreement.
52256	11029		Creedmoor-Maha Water Supply Corporation	Gateway Oasis V LLC	11/17/2021	Confidential	397.00	No appraisal report. Only settlement agreement.
52336	11844		New Progress Water Supply Corporation	Calhoun Acres, LP	10/25/2021	\$ -	92.58	No appraisal report. No compensation due.
52411	10089		Bethesda WSC	HMI-Oak Grove LLC	3/9/2022	\$ -	62.70	No appraisal report. No compensation due.
52435	10150		Marilee Special Utility District	Legacy Equestrian Center LLC	10/7/2022	\$ 109,372.00	75.87	Commission Appraiser Valbridge Property Advisors only debt service and necessary and reasonable professional fees.
52474	10420		Polonia Water Supply Corporation	Neimann Farm Partners, LP	1/12/2022	\$ -	205.30	No appraisal report. No compensation due.
52490	10150		Marilee Special Utility District	Huffines Ranch, LLC	10/3/2022	\$ 10,494.73	666.16	Commission Appraiser Raftelis only reasonable and necessary legal and professional fees.
52497	10150		Marilee Special Utility District	HC Celina 414, LLC	8/11/2022	\$ 12,955.00	406.70	Compensation for only reasonable and necessary legal and professional fees.
52518	10150		Marilee Special Utility District	VPTM Cross Creek LB, LLC	9/26/2022	\$ 29,223.00	62.70	Commission Appraiser B&D Environmental, Inc. only debt service and necessary and reasonable professional fees.
52530	10150		Marilee Special Utility District	E Real Estate LLC (Tract 5)	1/26/2023	\$ 12,690.00	55.88	Commission Appraiser Utility Valuation Experts only necessary and reasonable professional fees.
52532	10150		Marilee Special Utility District	E Real Estate LLC (Tract 3)	1/31/2023	\$ 8,813.24	146.75	Commission Appraiser Raftelis only necessary and reasonable professional fees.
52533	10150		Marilee Special Utility District	E Real Estate LLC (Tract 2)	12/28/2022	\$ 7,219.00	154.00	Commission Appraiser Utility Valuation Experts only necessary and reasonable professional fees.
52542	10150		Marilee Special Utility District	Mesquaukee Ranch, LLC	9/21/2022	\$ 66,184.00	554.50	Commission Appraiser Vantage Point Advisors, Inc. only debt service and necessary and reasonable professional fees.
52556		20465	Gulf Coast Authority	Montgomery Estates, LLC	2/18/2022	\$ -	147.00	No appraisal report. No compensation due.
52621	10089		Bethesda Water Supply Corporation	Parks of Village Creek, LLC	2/3/2022	\$ 1,000.00	102.00	No appraisal report. Only settlement agreement.
52642	11612	20952	Quadvest, LP	CR Farms, LLC	3/3/2022	\$ -	64.21	No appraisal report. No compensation due.
52653	10150		Marilee Special Utility District	Eland Energy, Inc.	10/3/2022	\$ 7,760.00	33.23	Commission Appraiser Texas Values Appraisal Services only reasonable and necessary legal and professional fees.
52655	11257		Bolivar WSC	McCart St, LLC	7/15/2022	\$ 84,699.00	250.00	Commission Appraiser NewGen Strategies and Solutions only debt service and necessary and reasonable professional fees.
52669	10089		Bethesda WSC	Watermark Infrastructure, LLC	5/26/2022	\$ -	43.00	CCN Holder did not file appraisal report. No compensation due.
52693		20962	Aqua Water Supply Corporation	The Garcia's	6/10/2022	\$ -	156.80	CCN Holder did not file appraisal report. No compensation due.
52694		20962	Aqua Water Supply Corporation	Genevieve Tarlton Dougherty Trust	10/7/2022	\$ 40,000.00	192.00	No appraisal report. Only settlement agreement.
52695		20892	Guadalupe-Blanco River Authority	Firmilas Investments LLC	9/21/2022	\$ 15,000.00	100.00	No appraisal report. Only settlement agreement.
52697	11257		Bolivar WSC	Sanger Texas Industrial LLC, Webb Industrial LLC	8/2/2022	\$ 26,543.00	188.00	Commission Appraiser NewGen Strategies and Solutions only debt service and necessary and reasonable professional fees.
52698	11257		Bolivar WSC	Crossland Construction Company, Inc	9/13/2022	\$ 6,706.00	7.00	Compensation for only reasonable and necessary legal and professional fees.
52739	10150		Marilee Special Utility District	Sater, L.P.	2/1/2023	\$ 36,611.00	265.50	Commission Appraiser Valbridge Property Advisors only debt and reasonable and necessary legal and professional fees.
52774	10195	20072	City of Denton	McCart St, LLC	5/2/2022	\$ -	250.60	No appraisal filed. No compensation due.
52791	10089		Bethesda Water Supply Corporation	Jo Carole Harding Farris	11/1/2022	\$ -	11.30	No appraisal report. Only settlement agreement.
52792	13201		Aqua Texas	Petrus Investment, LP	11/22/2022	\$ 10,000.00	748.90	No appraisal report. Only settlement agreement.
52881	11029		Creedmoor - Maha Water Supply Corporation	GJGTEB Holdings, LLC	6/2/2022	\$ -	93.05	CCN holder did not file an appraisal report within 70 days. No compensation due.

Appendix C
Schedule 2
Summary Value Results for Decertified CCN Parcels

Control No.	CCN W	CCN S	CCN Holder	Petitioner/Service Provider	Year	Price	Acres Decertified	Notes
52882	11029		Creedmoor - Maha Water Supply Corporation	Silver Mount Holdings	6/1/2022	\$ -	61.90	CCN holder did not file an appraisal report within 70 days. No compensation due.
52993	11144		Marville Water Supply Corporation	3349 Land Group, LLC	8/8/2022	\$ 3,500.00	113.61	Settlement agreement.
53084	11256		Seis Lagos Utility District	Inspiration West, LLC	6/17/2022	\$ 700,000.00	72.00	No appraisal report. Only settlement agreement.
53175	11144		Mansville Water Supply Corporation	Atlantic Urbana Cameron LLC	5/10/2022	Confidential	96.00	No appraisal report. Only settlement agreement.
53208	10088		Mount Zion Water Supply Corporation	Falcon Place SF, Ltd.	11/15/2022	\$ 5,850.00	78.64	Commission Appraiser Utility Valuation Experts only necessary and reasonable professional fees.
53232	10666		Springs Hill Water Supply Corporation	HLH Properties, LLC	8/5/2022	\$ -	60.50	No appraisal needed. Compensation amount is confidential.
53253	10294		Aqua Water Supply Corporation	KB Home Lone Star, Inc.	1/17/2023	\$ -	136.90	CCN holder did not file an appraisal report within 70 days. No compensation due.
53254	11257		Bolivar WSC	STC Group Miller, LLC	12/13/2022	\$ 7,450.00	202.70	Commission Appraiser Rafetis only necessary and reasonable professional fees.
53328	10167		City of Justin	Denton Oliver Creek, LP	11/29/2022	\$ -	383.00	CCN holder did not file an appraisal report within 70 days. No compensation due.
53329		20061	City of Justin	Denton Oliver Creek, LP	11/17/2022	\$ 40,787.00	454.00	Commission Appraiser Hartman Consultants, LLC only debt service and necessary and reasonable professional fees.
53330		21059	Aqua Texas, Inc.	Denton Oliver Creek LP	10/4/2022	\$ 3,500.00	39.80	Settlement agreement.
53450	10150		Marilee Special Utility District	VPTM Cross Creek LB, LLC	2/6/2023	\$ 25,212.00	37.70	Commission Appraiser Vantage Point Advisors only debt service and necessary and reasonable professional fees.

Appendix D

Education
Master of Business Administration, University of Chicago, 1984; Specialization in Finance/Accounting
Bachelor of Arts, University of Chicago, 1982; Major in Social Sciences
Dean's Honor List

Areas of Expertise
Rate Design
Cost of Service
Financial Forecasting
Valuation Analysis
Acquisition Analysis
Privatization Analysis
Economic Impact Analysis
Expert Witness Testimony

Affiliations
Member, American Water Works Association
National Association for Business Economics

Other
The Forgotten Men (fiction) – Mediaguruz
Rainbow Bridge – Fiction – Mirador Publishing

36 Years' Experience

Dan V. Jackson. M.B.A.

Vice President and Principal in Charge

Mr. Jackson has 35 years of experience as an international financial expert, having completed more than 400 water, wastewater, electric, gas, solid waste and stormwater rate/cost of service studies and long-term financial plans for clients in the USA and the Pacific region. He also has served as an expert witness in state court, federal court and before several public utility commissions. Mr. Jackson's prior experience includes positions with Deloitte and Touche, Reed-Stowe & Company and Arthur Andersen. In 1997, Mr. Jackson co-founded Economists.com LLC, an international consulting firm with offices in Dallas and Portland, Oregon. Willdan acquired Economists.com in 2015, and Mr. Jackson now serves as Vice President and Managing Principal. Mr. Jackson has given dozens of lectures and presentations before professional associations. He is also an accomplished author; his award-winning novel **Rainbow Bridge** is now available in bookstores and on Amazon.com and bn.com.

His experience is summarized below.

Water/Wastewater – Rate Studies and Long-Term Financial Plans for which Mr. Jackson served as Project Manager

<u>Dallas/Fort Worth</u>		
▪ Allen, TX		2007, 2009, 2012, 2016
▪ Balch Springs, TX		2017, 2021
▪ Cedar Hill, TX		2016, 2018
▪ Celina, TX		2014, 2018, 2019, 2020, 2021
▪ Coppel, TX		2017, 2020, 2021
▪ Denton County FWSD 1A, TX		2017
▪ Denton County FWSD 8C, TX		2018
▪ DeSoto, TX		2005 – 2019
▪ Duncanville, TX		2002, 2003, 2007, 2013, 2014, 2018
▪ Fairview, TX		2016, 2018
▪ Ferris, TX		2020
▪ Frisco, TX		2017
▪ Garland, TX		2009 – 2012
▪ Grand Prairie, TX		2019, 2020
▪ Hackberry, TX		2006
▪ Heath, TX		2020
▪ Hutchins, TX		2017, 2019
▪ Kaufman, TX		1994
▪ Little Elm, TX		2001, 2004, 2008-2016
▪ McKinney, TX		2010, 2016, 2019
▪ Mesquite, TX		2018
▪ Midlothian, TX		2000, 2003, 2006, 2010 2016, 2021
▪ Oak Point, TX		2006, 2011
▪ Parker, TX		2016
▪ Plano, TX		2017, 2020
▪ Princeton, TX		2012
▪ Prosper, TX		2005, 2016, 2018
▪ Richardson, TX		2016
▪ Rowlett, TX		2009, 2017, 2019, 2021

D. Jackson
Resume Continued

▪ Royse City, TX	2007, 2011,2018
▪ Rockwall, TX	2018
▪ Sachse, TX	2014
▪ Sherman, TX	2021
▪ Venus, TX	2005, 2012
▪ Waxahachie, TX	2012
 <u>State of Texas</u>	
▪ Alamo Heights, TX	2018
▪ Amarillo, TX	2017
▪ Aqua Water Supply Corporation, TX	2003
▪ Brownsville PUB, TX	2020,2021
▪ Brady, TX	2016
▪ Castroville, TX	2016,2018
▪ Cibolo Creek Municipal Authority	2012, 2015
▪ Del Rio, TX	2020,2021
▪ Donna, TX	2007, 2011, 2012, 2013,2015-2020
▪ El Paso County WCID #4, TX	2005, 2007, 2010, 2011, 2015,2019
▪ El Paso County Tornillo WCID, TX	2006, 2010
▪ Galveston, TX	2020
▪ Groesbeck, TX	2001, 2004
▪ Harker Heights, TX	2006
▪ Hewitt, TX	2009 – 2015, 2021
▪ Hondo, TX	2019
▪ Jonah Special Utility District, TX	2006
▪ Kempner WSC, TX	2014-2015
▪ Laredo, TX	2018,2019
▪ Laguna Madre Water District, TX	1991-1999, 2005, 2014, 2018,2020
▪ La Villa, TX	2007
▪ Leander, TX	2017-2018, 2020,2021
▪ League City, TX	2019
▪ Liberty Hill, TX	2018,2019
▪ Los Fresnos, TX	2007,2017
▪ Marble Falls, TX	2020
▪ McLendon-Chisholm, TX	2019
▪ Mercedes, TX	2001, 2003
▪ New Braunfels, TX	2019
▪ North Fort Bend Water Authority, TX	2011, 2016,2020
▪ Paris, TX	1995
▪ Port Arthur, TX	2020
▪ Port of Houston Authority, TX	2001
▪ Primera, TX	2021
▪ Raymondville, TX	2001
▪ Robinson, TX	2012, 2014, 2015
▪ Robstown, TX	2014, 2015
▪ San Juan, TX	2019
▪ Schertz, TX	2012 – 2019
▪ Seguin, TX	2015 – 2020
▪ Selma, TX	2018
▪ Schertz-Seguin Local Govt Corporation, TX	2009 – 2021
▪ Sonora, TX	2012
▪ Southmost Regional Water Authority, TX	2001

D. Jackson
Resume Continued

- Tomball, TX 2018
- Troup, TX 2006
- Venus, TX 2005, 2012
- West Harris County Regional Water Auth, TX 2003, 2006, 2010, 2011, 2016
- Webb County, TX 2011
- Whitehouse, TX 2008
- Winona, TX 2009
- Yancey Water Supply Corporation, TX 2005

Arizona

- Bisbee, AZ 2000 – 2005, 2018
- Buckeye, AZ 2013, 2015, 2016
- Camp Verde Sanitary District, AZ 2006, 2008
- Carefree, AZ 2018
- Casa Grande, AZ 2009
- Chino Valley, AZ 2010-2018
- Chloride Domestic Water Imp District, AZ 2003
- Clarkdale, AZ 2005
- Clifton, AZ 2018
- Cottonwood, AZ 2004, 2007, 2009
- Douglas, AZ 2009, 2011
- Eagar, AZ 2006, 2011, 2012
- Eloy, AZ 2007, 2011-2013
- Florence, AZ 2008, 2012
- Flowing Wells Improvement District, AZ 2008
- Goodyear, AZ 2014, 2015, 2019-2020
- Holbrook, AZ 2004
- Jerome, AZ 2019
- Marana, AZ 2008 – 2013, 2016
- Miami, AZ 2010 – 2012, 2015
- Nogales, AZ 2011, 2015-2016, 2018
- Patagonia, AZ 1999, 2002
- Payson, AZ 2006, 2010, 2012-2014, 2019, 2020
- Prescott, AZ 2008
- Quartzsite, AZ 2004, 2009, 2011, 2012, 2018
- Queen Creek, AZ 2004, 2007, 2015, 2016
- Safford, AZ 2006
- San Luis, AZ 2002, 2012, 2013, 2017, 2018, 2021
- Show Low, AZ 2011, 2014
- Somerton, AZ 1999, 2002, 2005-2010, 2018
- Tombstone, AZ 2001
- Tonto Village DWID, AZ 2018
- Wellton, AZ 2003
- Wilcox, AZ 2002
- Winslow, AZ 2016, 2018
- Yuma, AZ 2007, 2014, 2015, 2018

USA

- North Chicago, IL 2001, 2005
- Ada, OK 2014, 2015, 2018
- Altus, OK 2020
- Chickasha, OK 2016

D. Jackson <i>Resume Continued</i>	▪ Edmond, OK	2010, 2015,2017,2018
	▪ Miami, OK	2009, 2014,2017
	▪ Pryor, OK	2016
	▪ Bryant, AR	2020
	▪ Hot Springs, AR	2005, 2009-2020
	▪ North Little Rock Wastewater Utility, AR	1999, 2003, 2006, 2011-2015
	▪ Russellville, AR	2013,2014,2015,2019
	▪ Sarpy County, NE	2018
	▪ South Adams County WSD, CO	2013

Solid Waste and Stormwater – Rate Studies and Long-Term Financial Plans

▪ Balch Springs,TX	2021
▪ Coppell, TX	2020
▪ Duncanville, TX	2007
▪ Frisco, TX	2017
▪ Hewitt, TX	2010
▪ Mercedes, TX	1999
▪ San Luis, AZ	2003, 2013
▪ Somerton, AZ	2006
▪ San Marcos, TX	2018
▪ Goodyear, AZ	2020
▪ Hot Springs, AR	2011, 2012, 2013, 2016
▪ Miami, OK	2009

Water/Wastewater –CCN/ System Valuations and Acquisitions

▪ Avondale, AZ	2006
▪ Bullhead City, AZ	2020
▪ Buckeye, AZ	2013-2015
▪ Casa Grande, AZ (private)	2015
▪ Chino Valley, AZ	2006, 2016,2018
▪ Cottonwood, AZ	2009, 2012
▪ Clarksdale, AZ	2009
▪ Florence, AZ	2007, 2014
▪ Marana, AZ	2009, 2010
▪ Pine Strawberry Water Imp District, AZ	2009
▪ Prescott, AZ	2006
▪ Prescott Valley, AZ	1998
▪ Queen Creek, AZ	2008, 2011
▪ Show Low, AZ	2010, 2011
▪ Aubrey, TX	2015
▪ Arlington, TX	1999, 2001
▪ Celina, TX	2006, 2015
▪ Forney Lake WSC, TX	2016
▪ Gunter, TX	2006
▪ Kempner WSC, TX	2016
▪ FCS Lancaster, TX	2021
▪ Taylor, TX	1999

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▪ Whitehouse, TX	2006
▪ Van Alstyne, TX	2019
▪ Rockwall, TX	2005
▪ Trinity Water Reserve, TX	2000
▪ North Chicago, IL	2001
▪ North Little Rock WWU, AR	2015

Water/Wastewater – Impact Fee Studies

▪ East Medina County Special Utility District, TX	2000
▪ Cibolo Creek Municipal Authority, TX	2015
▪ Harlingen, TX	2005
▪ Laguna Madre Water District, TX	1993, 1996, 2000, 2003
▪ Liberty Hill, TX	2019
▪ Los Fresnos, TX	2006
▪ Mesquite, TX	1996
▪ Seguin, TX	2015, 2020
▪ San Luis, AZ	2002
▪ Marana, AZ	2011- 2014
▪ Wellton, AZ	2003
▪ Prescott, AZ	2007
▪ Yuma, AZ	2004, 2007, 2016
▪ Hot Springs, AR	2005, 2009, 2016

International Regulated Utilities – Pacific and Caribbean

▪ Water Authority of Fiji	2016, 2019
▪ Palau Public Utilities Corporation	2018
▪ Kiribati Public Utilities Board	2019, 2020
▪ EPC, Independent State of Samoa	2013
▪ Commonwealth Utilities Corporation Saipan	2005-2021
▪ American Samoa Power Authority	2009, 2014, 2016
▪ Guam Power Authority	2011
▪ Virgin Islands Telephone Company	1990-1991

Expert Witness Testimony

City of Arlington, TX – Seven separate cost of service analyses and testimony in wholesale contract rate proceedings before TNRCC. Largest ongoing wastewater rate dispute in Texas history, 1990-1994.

Cameron County Fresh Water Supply District No. 1 vs. Town of South Padre Island (TNRCC Docket 30346-W) – Expert testimony on reasonableness of rate structure, 1992.

Cameron County Fresh Water Supply District No. 1 vs. Sheraton Hotel/Outdoor Resorts (TNRCC Docket 95-0432-UCR) – Expert testimony on reasonableness of rate structure, 1993.

Laguna Madre Water District (PUC Docket 49154) – Expert testimony on the reasonableness of the District's raw water rate – 2019.

City of Celina, TX (SOAH Docket 2003-0762-DIS) – Expert testimony on the proposed creation of a Municipal Utility District, 2004.

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City of Celina, TX (PUC Docket No. 49225) – Expert testimony on the reasonableness of outside city limit rates – 2020.

East Medina County Special Utility District (SOAH Docket 582-02-1255) – Expert testimony on CCN application, 2003.

East Medina County Special Utility District (SOAH Docket 582-04-1012) – Expert testimony on CCN application, 2004.

City of Karnes City, TX – Expert testimony on valuation of CCN before the Texas Commission on Environmental Quality, 2009.

City of Princeton, TX (SOAH Docket 582-06-1641 and TCEQ Docket 2006-0044-UCR) – Expert testimony on ability to serve proposed service territory, 2007.

Town of Little Elm, TX (SOAH Docket 582-01-1618) – Expert testimony on reasonableness of rate structure, 2001.

Schertz Seguin Local Government Corporation – Expert testimony addressing application of San Antonio Water System for groundwater permits for Gonzalez County UWCD, 2009.

City of Ruidoso, NM – Expert testimony on reasonableness of Wastewater Rates, 2010.

City of Hot Springs, AR – Expert witness testimony on Reasonableness of Stormwater Rates, 2010.

Dallas County Water Control and Improvement District No. 6 (TNRCC Docket 95-0295-MWD) – Hearing on the merits for proposed wastewater treatment plant permit, 1995.

Commonwealth Utilities Corporation Saipan -- Expert testimony before Commonwealth Public Utilities Commission on reasonableness of rate structure, 2010-2015.

City of Mesquite, Texas vs. Southwestern Bell Telephone Company (No. 3-89-0115-T, U.S. Federal Court Northern Texas) -- 18 year estimate of revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies and Discovery disputes, 1991-1995.

City of Port Arthur, et. al., vs. Southwestern Bell Telephone Company (No. D-142,176, 136th Judicial District Court of Beaumont, Texas) -- 20 year estimate of revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies. 1993-1995.

Southwestern Bell Telephone Company vs. City of Arlington, Texas (No. 3:98-CV-0844-X, U.S. Federal Court Northern Texas) -- 15 year estimate of access revenues excluded from municipal franchise fees by SWB. Expert testimony on SWB accounting and franchise policies, 1996.

Metro-Link Telecom vs. Southwestern Bell Telephone Company (No. 89-CV-0240, 56th Judicial District Court Galveston County Texas) -- 20 year pro forma model calculating lost revenue from the cancellation of a trunk line leasing contract.

Complaint of the City of Denton against GTE Southwest, Inc. (PUC Docket 14152), 1994.

GTE vs. City of Denton (No. 95-50259-367, 367th Judicial District Court of Denton County, Texas) – 10 year estimate of revenues excluded from municipal franchise fees by GTE, 1994-1996.

MAS vs. City of Denton, Texas (No. 99-50263-367, Judicial District Court of Denton County, Texas) – Testimony on reasonableness of franchise fee payment calculations.

Water/Wastewater – Other Studies

City of Paris, TX – Campbell's Soup Co. wholesale contract review/negotiations.

City of Conroe, TX – Evaluation of proposed long-term wholesale contract.

Cities of Bellmead, Woodway and Hewitt, TX – Least cost alternative analysis and assistance with

wholesale contract negotiations with City of Waco.

City of Lubbock, TX – Analysis of reasonableness of rates for Franklin Water System, January 2002.

City of Rockwall, TX – Wholesale contract review, 2005.

City of Miami, OK – Non-rate revenue study, 2010.

Town of Payson, AZ – Financial feasibility and economic impact study of C.C. Cragin Reservoir, 2011.

City of Duncanville, TX – Water and wastewater cost allocation study, 2002.

City of Whitehouse, TX – Economic analysis of potential acquisition of a water supply corporation, 2006.

City of Midlothian, TX – Drought management plans, 2001.

City of Midlothian, TX – Assistance with wholesale contract negotiations, 2000-2001.

City of Arlington, TX – Cost of service study for non water/sewer revenues, 1997.

City of Arlington, TX – Lease vs. purchase analysis of city fixed assets, 1998.

City of Donna, TX – Water and wastewater affordability analysis, 2005.

Southmost Regional Water Authority – Economic and financial impact of proposed desalination treatment plant, 2001.

Texas Water Development Board Region M – Financial feasibility analysis of water resource alternatives, 2006.

Laguna Madre Water District – Lost/unaccounted for water study, 1992.

Schertz Seguin Local Government Corporation – Assistance in contract negotiations with SAWS, 2010.

California-American Water Company – Reasonableness of rate structure for City of Thousand Oaks, 2003.

California-American Water Company – Reasonableness of rate structure for City of Felton, 2004.

Forsyth County, GA – Business plan with extensive recommendations for managing unprecedented growth in volume and customer connections. Ten-year projection of operating income, 1998.

City of Lakeland, FL – Valuation of wastewater reuse alternatives over 20-year timeframe.

Border Environment Cooperation Commission and City of Bisbee, AZ – Wastewater system improvements plan, 2003.

Water Infrastructure Finance Authority of Arizona – Evaluation of 40-year wastewater construction financing plan for Lake Havasu City, 2002.

Water Infrastructure Finance Authority of Arizona – Comprehensive residential water and wastewater rate survey for the state of Arizona, 2004-2008.

City of Plano, TX – evaluation of long-term contract with North Texas Municipal Water District, 2015-2020.

Regulated Utilities – USA

City of Miami, OK – Electric, water and wastewater and electric rate study, 2006.

Bonneville Power Administration – Participation in Average System Cost (ASC) program, including proposed changes in ASC methodology, 1988-1990.

Houston Lighting & Power – Feasibility/Prudence analysis of South Texas Nuclear Project vs. alternate forms of energy. Analysis formed the basis of partner's expert testimony before the Public Utility Commission of Texas, 1988.

Kansas Power & Light – Analysis of proposed merger with two separate companies, 1988.

Greenville Electric Utility System- Development of short-term cash investment policy in accordance with state law, 1989.

Horizon Communications- Business plan development, 2000.

City of Mercedes, TX – Economic Impact of New City Projects, 2000.

Telecommunications

City of Dallas, TX – Forecast of economic and financial construction and non-construction damages resulting from franchise's failure to fulfill terms of agreement, 2004

City of Dallas, TX ---Financial evaluation and forecast of alternative wireless services contracts, 2005.

City of Dallas, TX --Evaluation and advice concerning VOIP contract with SBC, 2003

Voice Web Corporation-- Financial forecast and strategic plan for CLEC development, 2001

United Telephone of Ohio -- Pro forma forecast model forecasting the impact on financial statements of proposed changes in state telecommunications regulatory structures. Model was used as the basis for privatization bids for Argentine and Puerto Rican Telephone Companies, 1988.

Bonneville Power Administration -- Evaluation and financial forecast of long-term fiber optic leasing operation, 1999.

Bonneville Power Administration -- Economics of Fiber Analysis, 1999.

City of Portland, Oregon --Municipal Franchise Fee Review, 2000.

US West, Inc. -- Valuation study and financial forecast of headquarters operation. Used as basis for Partner's allocated cost testimony before the Public Utility Commission in Washington and Utah.

Star-Tel -- Estimate of revenues lost due to rival's unfair business practices, 1995.

Cities of Denton and Carrollton, Texas -- Review of municipal franchise fee payments by GTE, 1994-1996.

Winstar Gateway Network -- forecast of average lifespan per ANI for specific customer classes.

Advisory Commission on State Emergency Communications -- Review of E911 Equalization Surcharge Payments by AT&T, ATC Satelco, and Lake Dallas Telephone Company.

Northern Telecom -- Projection of potential revenue generated from the long-term lease of DMS-100 switching units to Pacific Bell.

Publications/Presentations/Seminars

- ***The Forgotten Men (fiction)*** – Mediaguruz Publishing, 2012.
- ***Rainbow Bridge (fiction)*** – Mirador Publishing, 2020. Winner, 2021 Feathered Quill Silver Award for Animal-based literature.
- ***Raising Water and Wastewater Rates – How to Maximize Revenues and Minimize Headaches*** – Arizona Small Utilities Association, August 2002; Texas Section AWWA, April 2003
- ***Wholesale Providers and the Duty to Serve: A Case Study*** – Water Environment Federation, September 1996.
- ***Lease vs. Purchase – A Guideline for the Public Sector*** – Texas Town and City, March 1998•.
- ***An Introduction to Lease vs. Purchase*** – Texas City Managers Association – May 1998.
- ***Technische Universiteit Delft*** – Delft Netherlands – Annual Infrastructure Conference – May 2000, 2001.
- ***The US Water Industry – A Study in the Limits of Privatization*** – Technische Universiteit Delft – Delft Netherlands – March 2007.

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- *The New Information Economy: Opportunity or Threat to the Rio Grande Valley?* – Rio Grande Valley Economic Summit -- Oct 2000.
- *The Financial Benefits of Regionalization – A Case Study* – Texas Water Development Symposium – September 2010.
- *Developing Conservation Water Rates Without Sacrificing Revenue* – TWCA Conference, San Antonio Texas, October 2012.
- *Water Rates – Challenges for Pacific Utilities* – Pacific Water and Wastes Conference, American Samoa, September 2014.