



Filing Receipt

Received - 2022-10-26 12:48:34 AM

Control Number - 54171

ItemNumber - 11

AFFIDAVIT OF JOSEPH E. BATIS, MAI, AI-GRS, R/W-AC

ON THIS DAY, before me, the undersigned personally appeared, Joseph. E. Batis, who under oath stated as follows:

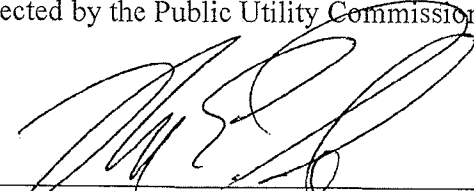
1. My name is Joseph E. Batis. I am employed by Utility Valuation Experts, Inc.
2. I am qualified to determine the fair market value of the water system currently owned by **CS Water Corporation** (Selling Utility) and to be sold to **Monarch Utilities I LP** (Acquiring Utility), as described in the Selling Utility's and Acquiring Utility's filing on May 23, 2022 in Public Utility Commission of Texas Project No. 49859, Notice of Intent to Determine Fair Market Value. I am qualified to make this determination according to 16 Texas Administrative Code § 24.238, including using the cost, market, and income approaches in accordance with subsections (g) through (i) of 16 Texas Administrative Code § 24.238 and in compliance with Uniform Standards of Professional Appraisal Practice.
3. I will ensure that all actions taken to determine the fair market value are done in accordance with the law, including without limitation, ensuring any real estate appraisals required are done in accordance with the Texas Appraiser Licensing and Certification Act, Texas Occupations Code Chapter 1103. I understand that it is my sole responsibility to ensure my compliance with the law.
4. As required by 16 Texas Administrative Code § 24.238(e)(2), I understand that I may not:
 - a. derive any material financial benefit from the sale other than fees for services rendered;
 - b. be or have been within the year preceding the date the service contract is executed a director, officer, or employee of the Acquiring Utility or the Selling Utilities or an immediate family member of a director, officer, or employee of the Acquiring Utility or the Selling Utilities; or
 - c. have received compensation under a contract for consulting or other services with the Acquiring Utility or Selling Utilities or executed a contract for consulting or other services with the Acquiring Utility or Selling Utilities, within the year preceding the date I am selected.



5. I work for Utility Valuation Experts, Inc., and my firm has not provided consulting or other services to either the Acquiring Utility or the Selling *Utility* within the preceding year.
- I work for Utility Valuation Experts, Inc., and my firm has provided consulting or other services to Selling Utility or Acquiring Utility within the preceding year or expects to provide services to Selling Utility or Acquiring Utility unrelated to selection by the Public Utility Commission of Texas to determine fair market value according to 16 Texas Administrative Code § 24.238 (Other Services). I did not perform Other Services. No member or employee of the firm who performed or will perform Other Services will

perform work related to the determination of the fair market value of the wastewater system described above in numbered paragraph 2. In addition, I will not discuss any information related to the determination of the fair market value of that wastewater system with any member or employee of the firm that performed or will perform Other Services.

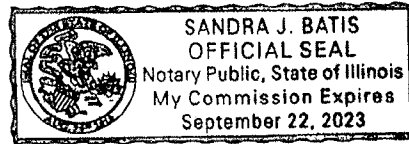
6. I am capable of submitting a completed report to the Acquiring Utility and the Selling Utilities no later than 120 days after being selected by the Public Utility Commission of Texas.



Affiant

SUBSCRIBED AND SWORN TO before me, on this the 23rd day of May of 2022.

Sandra J. Batis
NOTARY PUBLIC in and for the State of Illinois.



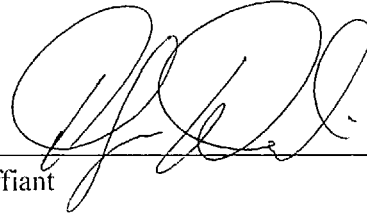
AFFIDAVIT OF DYLAN W. D'ASCENDIS

ON THIS DAY, before me, the undersigned personally appeared, Dylan W. D'Ascendis, who under oath stated as follows:

1. My name is Dylan W. D'Ascendis. I am employed by ScottMadden, Inc.
2. I am qualified to determine the fair market value of the water system currently owned by **Forest Grove, Inc. d/b/a Southern Oaks Water System** (Selling Utility) and to be sold to **Aqua Texas, Inc.** (Acquiring Utility), as described in the Selling Utility's and Acquiring Utility's filing on February 18, 2022, in Public Utility Commission of Texas Project No. 49859, Notice of Intent to Determine Fair Market Value. I am qualified to make this determination according to 16 Texas Administrative Code § 24.238, including using the cost, market, and income approaches in accordance with subsections (g) through (i) of 16 Texas Administrative Code § 24.238 and in compliance with Uniform Standards of Professional Appraisal Practice.
3. I will ensure that all actions taken to determine the fair market value are done in accordance with the law, including without limitation, ensuring any real estate appraisals required are done in accordance with the Texas Appraiser Licensing and Certification Act, Texas Occupations Code Chapter 1103. I understand that it is my sole responsibility to ensure my compliance with the law.
4. As required by 16 Texas Administrative Code § 24.238(e)(2), I understand that I may not:
 - a. derive any material financial benefit from the sale other than fees for services rendered;
 - b. be or have been within the year preceding the date the service contract is executed a director, officer, or employee of the Acquiring Utility or the Selling Utilities or an immediate family member of a director, officer, or employee of the Acquiring Utility or the Selling Utilities; or
 - c. have received compensation under a contract for consulting or other services with the Acquiring Utility or Selling Utilities or executed a contract for consulting or other services with the Acquiring Utility or Selling Utilities, within the year preceding the date I am selected.
5. I work for ScottMadden, Inc., and my firm has not provided consulting or other services to either the *Acquiring Utility or the Selling Utility* within the preceding year.
 I work for ScottMadden, Inc., and my firm has provided consulting or other services to (*Selling Utility or Acquiring Utility or both*) within the preceding year or expects to provide services to (*Selling Utility or Acquiring Utility or both*) unrelated to selection by the Public Utility Commission of Texas to determine fair market value according to 16 Texas Administrative Code § 24.238 (Other Services). I did not perform Other Services. No member or employee of the firm who performed or will perform Other Services will perform work related to the determination of the fair market value of

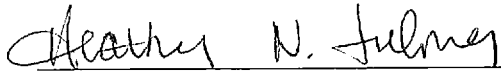
the water system described above in numbered paragraph 2. In addition, I will not discuss any information related to the determination of the fair market value of that water system with any member or employee of the firm that performed or will perform Other Services.

6. I am capable of submitting a completed report to the Acquiring Utility and the Selling Utilities no later than 120 days after being selected by the Public Utility Commission of Texas.

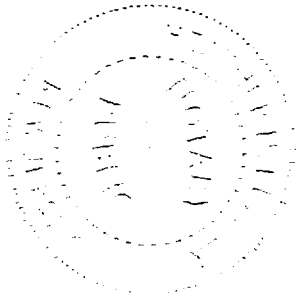
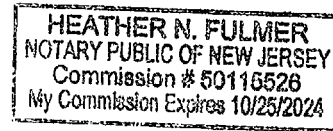


Affiant

SUBSCRIBED AND SWORN TO before me, on this the 28th day of February of ²⁰²²~~2021~~.



NOTARY PUBLIC in and for the State of Texas.



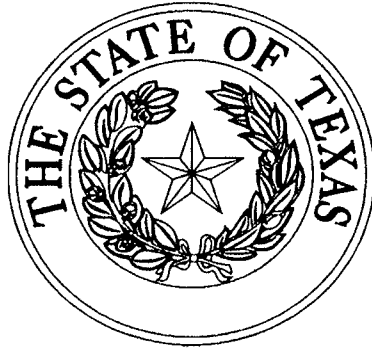


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Item Number: 109

Addendum StartPage: 0



RECEIVED
2021 MAY 28 PM 12:06
PUBLIC UTILITY COMMISSION
TEXAS

WATER AND SEWER INVESTOR-OWNED UTILITIES

CLASS D ANNUAL FINANCIAL REPORT

OF

CS WATER Corporation

TO THE

PUBLIC UTILITY COMMISSION OF TEXAS

FOR THE

12 Months Ending December 31, 2020

Check one:

This is an original submission YES

This is a revised submission []

Date of submission: 5/27/2021

SUMMARY OF REVENUES AND EXPENSES

(Except for blue cells, the values in this table will populate)

<u>Line</u>	<u>Reference</u>	<u>(a) Total Company</u>	<u>(b) Water Operations</u>	<u>(c) Sewer Operations</u>
1	TOTAL REVENUES:			NA
2	Base rates (fixed and gallonage charges)	\$115,940	\$115,940	\$0
3	Pass-through revenues	13,816	13,816	0
4	Other	1,425	1,425	0
5				
6	Total Revenues Lines 2 through 5)	<u>\$131,181</u>	<u>\$131,181</u>	<u>\$0</u>
7				
8	EXPENSES:			
9	Operations and Maintenance Expense (Note 1)	\$135,826	\$135,826	\$0
10	Amortization Expense - Other	0	0	0
11	Depreciation Expense	882	882	0
12	Interest on Customer Deposits	0	0	0
13	Taxes Other Than Income Taxes	4,263	4,263	0
14	Federal Income Taxes	0	0	0
15		<u>0</u>	<u>0</u>	<u>0</u>
16				
17	TOTAL EXPENSES (Lines 9 through 15)	\$140,971	\$140,971	\$0
18	Return (Line 6 minus Line 17)	(\$9,790)	(\$9,790)	\$0
19				
20	Non-Operating Income	0	0	0

Note 1: This amount will be carried automatically from Schedule II, line 45.

GENERAL & ADMINISTRATIVE and OPERATIONS AND MAINTENANCE EXPENSE

(Except for blue cells, the values in this table will populate)

Line	(a) Total Company (b)+(c)	(b) Water Operations	(c) Sewer Operations	
21	Office Salaries	\$0	\$0	\$0
22	Office Rent	0	\$0	\$0
23	Office Supplies	2,700	\$2,700	\$0
24	Contract Accounting	2,110	\$2,110	\$0
25	Insurance	656	\$656	\$0
26	Legal	0	\$0	\$0
27	Management Salaries	29,914	\$29,914	\$0
28	Miscellaneous	8,606	\$8,606	\$0
29	Other-add description	0	\$0	\$0
30	TOTAL GENERAL AND ADMINISTRATIVE EXPENSE	43,986	43,986	0
31				
32				
33	Operations and Maintenance Salaries	\$0	\$0	\$0
34	Employee Benefits	16,368	\$16,368	\$0
35	Operations and Maintenance Contract Labor	32,358	\$32,358	\$0
36	Supplies	23,964	\$23,964	\$0
37	Purchased Power	8,972	\$8,972	\$0
38	Testing	1,484	\$1,484	\$0
39	Chemicals	1,394	\$1,394	\$0
40	Miscellaneous Operations and Maintenance	7,300	\$7,300	\$0
41	TOTAL OPERATIONS AND MAINTENANCE EXPENSES	91,840	91,840	0
42				
43	TOTAL GEN & ADM and OP & MAINTENANCE EXPENSES	\$135,826	\$135,826	\$0

INVESTED CAPITAL AT END OF REPORTING PERIOD

(Except for blue cells, the values in this table will populate)

Line	Reference	(a) Total Company (b)+(c)	(b) Water Operations	(c) Sewer Operations
44	Utility Plant In Service	\$140,400	\$140,400	\$0
45	Accumulated Depreciation (Note 1)	(882)	(882)	0
46				
47	Net Plant In Service (Lines 44 through 45)	139,518	139,518	0
48	Working Cash Allowance	0	0	0
49	Materials and Supplies Inventory	0	0	0
50	Prepayments	0	0	0
51	Customer Deposits (Note 1)	(3,150)	(3,150)	0
52	Customer Contributions in Aid of Construction (Note1)	0	0	0
53	Other (attach schedule or itemize)	0	0	0
54	Other (attach schedule or itemize)	0	0	0
55				
56	TOTAL INVESTED CAPITAL (Lines 47 through 54)	\$136,368	\$136,368	\$0
57	Return (Schedule I, Line 18)	(\$9,790)	(\$9,790)	\$0
58	Rate of Return (Line 57 / Line 56)	-7.18%	-7.18%	0.00%

Note 1: These items are typically deductions from invested capital and thus should normally be entered as negative amounts.

NET INVESTED CAPITAL SUPPLEMENTAL

(Except for blue cells, the values in this table will populate)

(Report the original cost values of utility plant in service by prescribed accounts.)

<u>Line</u>	<u>Water Plant in Service</u>	<u>Reference</u>	<u>Year end Balance</u>
1	101.1 Intangible Plant		\$0
2	101.2 Source of Supply and Pumping		121,461
3	101.3 Water Treatment Equipment		0
4	101.4 Transmission and Distribution		35,000
5	101.1 General Plant		0
6			0
7	Total Water Plant In Service		<u>\$156,461</u>
8			
9	Sewer Plant in Service	NA	0
10			0
11	101.2 Intangible Plant		0
12	101.2 Collection System		0
13	101.4 Treatment and Disposal Facilities		0
14	101.6 Reclaimed Water Distribution Plant		0
15	101.7 General Plant		0
16			0
17	Total Sewer Plant in Service	NA	<u>\$0</u>
18			
19	TOTAL PLANT IN SERVICE Lines 7 plus 17)		<u>\$156,461</u>

EXTRAORDINARY AND NONRECURRING ITEMS

(Except for blue cells, the values in this table will populate)

Ref. Schedule	Column	Line Number	Description	Total Water	Total Sewer
		1			NA
		2		\$0	\$0
		3		0	0
		4		0	0
		5		0	0
		6		0	0
		7		0	0
		8		0	0
		9	OTHER INFORMATION	0	0
		10		0	0
		11	Number of Active Connections at End of Reporting Period	0	0
		12	5/8" Meters	178	0
		13	3/4" Meters	0	0
		14	1" Meters	0	0
		15	1 1/2" Meters	0	0
		16	2" Meters	0	0
		17	List all Additional Meter Sizes:	0	0
		18		0	0
		19		0	0
		20		0	0
		21	Number of Inactive Connections	0	0
		22	5/8" Meters	11	0
		23	3/4" Meters	0	0
		24	1"Meters	0	0
		25	1 1/2" meters	0	0
		26	2" Meters	0	0
		27	List all Additional Meter Sizes:	0	0
		28		0	0
		29		0	0
		30		0	0
		31	Total Gallons Pumped	8,793,700	---
		32	Total Gallons Purchased	0	---
		33	Total Water Produced	<u>8,793,700</u>	---
		34	Total Gallons Sold	0	---
		35	Line Loss or Unaccounted-for Water	1,120,220	---
		36	% Line Loss or Unaccounted-for Water	12.74%	---
		37	Total amount of sewer treated (gallons)	0	0

SYSTEM IMPROVEMENT CHARGE--WATER

Did the reporting entity collect a System Improvement Charge (SIC) in the monitoring period?

NO

(a) provide the amount of the Commission-approved SIC, Docket No., and date of implementation.

NA

(b) provide the amount of annual revenues collected through the SIC for the reporting period.

NA

(c) provide the amount of the annual revenues stated in the most recent annual report that was filed in the docket approving the SIC.

NA

(d) provide the amount of the revenues collected through the SIC during the current monitoring period stated as a percentage of the annual revenues referenced in (c) above.

NA

(e) provide the cumulative amount of revenues collected through the SIC since implementation as a percentage of the annual revenues referenced in (c) above.

NA

SYSTEM IMPROVEMENT CHARGE--SEWER

Did the reporting entity collect a System Improvement Charge (SIC) in the monitoring period?

NO SEWER

(a) provide the amount of the Commission-approved SIC, Docket No., and date of implementation.

(b) provide the amount of revenues collected through the SIC for the reporting period.

(c) provide the amount of the annual revenues stated in the most recent annual report that was filed in the docket approving the SIC.

(d) provide the amount of the revenues collected through the SIC during the current monitoring period stated as a percentage of the annual revenues referenced in (c) above.

(e) provide the cumulative amount of revenues collected through the SIC since implementation as a percentage of the annual revenues referenced in (c) above.

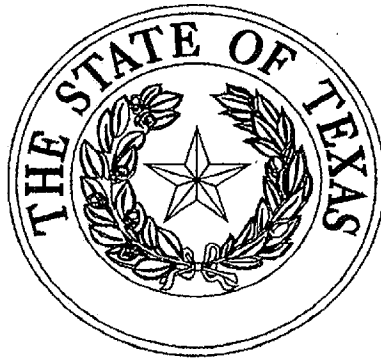
SIGNATURE PAGE--PUC CLASS D ANNUAL REPORT

I certify that I am the responsible official of the above-named company and that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and correct and the said report is a correct statement of the business and affairs of the above-named company with respect to each and every matter set forth therein for the 12 Months Ending December 31, 2020 .

Mar 27 2021
Date

Susan A. Hawn
Signature

Director
Title



**CLASS "C" WATER COMPANY
PUC ANNUAL REPORT
OF**

CCN Number

11441

Official Company Name:

CS WATER CORPORATION

D/B/A Name(s)

**TO THE
PUBLIC UTILITY COMMISSION
OF TEXAS**

For the Year En

2019

Annual Report for Class C Water and/or Sewer Utilities

PUBLIC UTILITY COMMISSION OF TEXAS
1701 N. CONGRESS AVE., PO BOX 13326, AUSTIN, TX 78711-3326
pursuant to TWC § 13.136

I. NAME OF UTILITY, OFFICE MAILING ADDRESS AND AREA SERVED

1 Utility Name: CS Water Corporation

List all assumed name(s) or d/b/a names: _____ aka Cedar Shores Water Corp prior to 2008

2 Certificate of Convenience and Necessity No. 11441 Calendar Year Ending 2019

3 Street Address: 102 N 30th St

4 City or Town: Waco CCN No.: 11441

5 Email Address: smariecalhoun@gmail.com

6 County: Bosque (area served) Zip Code: 76710

7 TCEQ PWS Number(s) 180033

8 Water Quality Discharge Permit Number _____

II. TYPE OF ORGANIZATION AND PRINCIPAL OFFICERS

9 Type of Ownership:
Corporation; S _____ Partnership: _____ Individual: _____ Other: _____

10 If a corporation, list names and titles of the officers. If an individual or partnership, list the name of the individual or each partner and provide the title for each. For partnerships, please provide the percentage of ownership for each partner.

Scott Calhoun	President	50%
Susan Calhoun	Director	50%

11 If the controlling ownership of this utility changed during the last twelve (12) months, state the date of ownership change and the name and address of the prior owner.

12 Date the utility was formed or incorporated: 1989 DEC

13 Is the utility under common ownership or control by another corporation? Y N If yes, by whom? NO

III. PERSON TO CONTACT REGARDING THE INFORMATION SUPPLIED ON THESE FORMS

14 Name and Title: Susan Calhoun Director, CS Water Corp

15 Address: 102 N 30th St

16 City: Waco, TX 76710

17 Telephone Number with Area Code: 254-715-4788

18 Cell Phone Number with Area Code: _____

19 Fax Number with Area Code: _____

20 e-mail address: smariecalhoun@gmail.com

21 If not an officer, owner or employee, give name of firm employed by: _____

1. Balance Sheet

Name of Utility: CS WATER CORPORATION

Line #	<u>ASSETS</u>	End of Year mm/dd/yyyy 12/31/2019	End of Prior Year mm/dd/yyyy 12/31/2018
	<u>UTILITY PLANT</u>		
1	101 Utility Plant in Service	\$ 143,415	\$ 146,414
2	TOTAL UTILITY PLANT	\$ 143,145	\$ 146,414
3	108 Less: Accumulated Amortization		
4	110 Less: Accumulated Depreciation	\$ 140,289	\$ 141,435
5	NET UTILITY PLANT	\$ 3,126	\$ 4,979
6	<u>CURRENT ASSETS</u>	xxxx	xxxx
7	131-135 Cash	\$ 6,541	\$ 1,533
8	141-143 Accounts Receivable	\$ 1,855	\$ 5,605
9	151 Plant Materials and Supplies (not previously expensed)		
10	171-174 Other Current Assets	\$ 8,386	\$ 7,138
11	TOTAL CURRENT ASSETS		
12	<u>TOTAL ASSETS*</u>	\$ 11,522	\$ 12,117
	 <u>LIABILITIES & EQUITY</u>		
	<u>EQUITY</u>		
13	201 Common Stock	\$ 1,000	\$ 1,000
14	211 Other paid in capital	\$ (175,121)	\$ (173,117)
15	215 Retained Earnings		
16	218 Proprietary Capital		
17	TOTAL STOCKHOLDERS' EQUITY	\$ (174,121)	\$ (172,117)
	<u>LONG-TERM DEBT</u>	xxxx	xxxx
18	224 Long-term debt (more than 1 year)	\$ 177,029	\$ 177,029
	<u>CURRENT LIABILITIES (less than 1 year)</u>	xxxx	xxxx
19	231 Accounts Payable	\$ 8,547	\$ 7,142
20	232 Notes Payable		
21	241.0 Other Current Liabilities		
	TOTAL CURRENT LIABILITIES	\$ 8,547	\$ 7,142
	<u>OTHER LIABILITIES and DEFERRED CREDITS</u>	xxxx	xxxx
22	253 Other Deferred Credits		
23	271-272 Net Contributions in Aid of Construction		
24	TOTAL OTHER LIABILITIES and DEFERRED CREDITS	\$ 8,547	\$ 7,142
25	<u>TOTAL LIABILITIES & EQUITY*</u>	\$ 11,522	\$ 12,117

Add NARUC accounts as needed, and if not shown above.

2. Statements of Income

Name of Utility: CS Water Corporation

Line #	Report Calendar Year	Water Report Year	Sewer Report Year	Total Report Year
	2019	A	B	C=A+B
1	Total Revenue:	\$ 139,226	NA	\$ 139,226
	Operating Expenses:			
2	601 O & M Salaried Labor	\$ -		\$ -
3	604 Employee Benefits	\$ 12,769		\$ 12,769
4	631, 635, 636 O & M Contract labor	\$ 32,146		\$ 32,146
5	620 Operating/Maint Supplies	\$ 16,500		\$ 16,500
6	610 Purchased Water	\$ -		\$ -
7	615 Purchased Power	\$ 8,444		\$ 8,444
8	635 Testing Expense	\$ 2,831		\$ 2,831
9	618 Chemicals	\$ 1,284		\$ 1,284
10	656-659 Insurance	\$ 8,281		\$ 8,281
11	601 General Office Salaries	\$ 24,379		\$ 24,379
12	675 General Office Expenses	\$ 7,601		\$ 7,601
13	632 Contract Accounting	\$ 2,283		\$ 2,283
14	633 Legal	\$ -		\$ -
15	634 Management	\$ -		\$ -
16	666 Amortization- Rate Case Expense	\$ -		\$ -
17	403 Depreciation Expense	\$ 1,140		\$ 1,140
18	667-675 Other Misc. Expenses	\$ 14,555		\$ 14,555
	Taxes:	xxxx	xxxx	xxxx
19	409 Federal Income Taxes	\$ -		\$ -
20	409.0 State Franchise Taxes/Reg Assess.	\$ 1,227		\$ 1,227
21	408 All Other Taxes	\$ 8,478		\$ 8,478
22	Total Expenses	\$ 141,918	\$ -	\$ 141,918
23	Net Operating Income	\$ (2,692)		\$ (2,692)
24	421, 433 Non-Operating Income			
	Non-Operating Deductions:			
25	426 Other			
26	427 Interest			
27	Net Income	\$ (2,692)	\$ -	\$ (2,692)

3. Water Plant-in-Service - changes since the last Annual Report

Name of Utility: CS Water Corporation

Date Plant Installed/Retired mm/yyyy	Plant Additions		Plant Retirements		Plant Adjustments	Total Change the Last Annual Report
	List Major Items by Class	Amounts	List Major Items by Class	Amounts		
	NA					\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
						\$0
TOTALS		\$0		\$0	\$0	\$0

3-S. Sewer Plant-in-Service - Changes since the last Annual Report

Name of Utility: CS WATER CORPORATION

	Date Plant Installed/Retired mm/yyyy	Plant Additions		Plant Retirements		Plant Adjustments	Changes Since the Last Annual Report
		List Major Items by Class	Amounts	List Major Items by Class	Amounts		
WATER		NA					\$0
		NO SEWER					\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
		TOTALS	\$0		\$0	\$0	\$0
SEWER							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
							\$0
		TOTALS	\$0		\$0	\$0	\$0

4. Other Operating Information

<u>Connection information</u>		12/31/2019	12/31/2018	<u>Connection information</u>		End of Year	Year
<u>WATER:</u>				<u>SEWER:</u>		<u>mm/dd/yyyy</u>	<u>mm/dd/yyyy</u>
1	Number of active water connections			Number of active sewer connections	NA	NA	
	5/8" or 3/4"	182	178	Residential			
	3/4"			Non-residential			
	1"						
	1 1/2"						
	2"						
	List all additional meter sizes:			List all additional meter sizes:			
	Unmetered water connections			Unmetered water connections			
2	Number of inactive water connections	10	18	Number of inactive water connections			
	5/8" or 3/4"						
	3/4"						
	1"						
	1 1/2"						
	2"						
	List all additional meter sizes:			List all additional meter sizes:			
	Unmetered, inactive connections	0	0	Unmetered, inactive connections			
3	Number of active sewer connections	0	0	Number of active sewer connections			
4	Number of inactive sewer connections			Number of inactive sewer connections			
5	Total gallons purchased	0					
6	Total gallons pumped	7,599,600					
	Total Water Produced	7,599,600					
7	Total gallons sold	6,528,890					
8	Gallons unaccounted for	1,070,710					
				Total amount of sewer treated (gallons)			

Management and Operations

- | | |
|---|---|
| 1. Do you have an Application form or formal process for new customers? | Yes or No
<input type="checkbox"/> YES |
| 2. Do you have a copy of your approved tariff and TCEQ approved drought contingency plan for customer review? | <input type="checkbox"/> YES |
| 3. Do you have written operating procedures for routine operations? | <input type="checkbox"/> YES |
| 4. Do you have a written emergency action plans? | <input type="checkbox"/> YES |
| 5. Do you have written personnel policies and procedures? | <input type="checkbox"/> YES |
| 6. Do you have risk management and safety procedures? | <input type="checkbox"/> YES |
| 7. Do you have customer service policies (including billing and collection)? | <input type="checkbox"/> YES |
| 8. Do you prepare an annual written budget for financial planning purposes? | <input type="checkbox"/> YES |
| 9. Provide a list of all affiliates and entities under Common Control (if any). | |
| 10. If you purchase wholesale water or sewer services, please list the name(s) of the wholesaler and describe the service(s) purchased from each. | |
| 11. If you have a current capital improvement/replacement plan, please attach a copy. | |

Name of Utility: CS WATET CORPORATION

5. Affiliated Transactions

Charges by an Affiliate to the Reporting Utility

Name of Affiliated company: _____

NARUC Account and/or type of service		Total Affiliated Company	Total Texas	Total for reporting entity
Account #	Account name or type of service	(Dollars transacted)	(Dollars transacted)	(Dollars transacted)

Charges by a Reporting Utility to Affiliates

Name of Affiliated company: _____

NARUC Account and/or type of service		Total Affiliated Company	Total Texas	Total for reporting entity
Account #	Account name or type of service	(Dollars transacted)	(Dollars transacted)	(Dollars transacted)
	NA			

VERIFICATION

OATH

(To be made by the officer having control of the accounting of the respondent)

State of TEXAS

as:

County of BOSQUE (area of service)

Susan Calhoun / Director
(Name of affiant)

(Official title of affiant)

CS Water Corporation
(Exact legal title or name of the respondent)

The signed officer has reviewed the report.

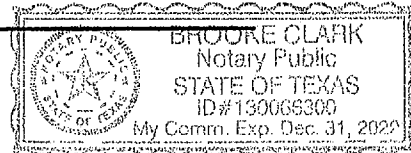
Based on the officer's knowledge, the report does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report.

He/she swears that all other statements contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including JAN 1 2019 to and including DEC 31 2019

Subscribed and sworn to and before me, a Susan Calhoun
in and for the State and County above-named, this 1 day of JUN 2020
Susan Calhoun
(Signature of affiant)

My commission expires 12-31-2022
(Signature of officer authorized to administer oaths) Brooke Clark



SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of TEXAS

as:

County of Bosque

Susan Calhoun / Director
(Name of affiant)

(Official title of affiant)

CS Water Corporation
(Exact legal title or name of the respondent)

that he/she has carefully examined the foregoing report; that he/she swears that all statements of fact contained in the said report are true, and that the said report is a statement of the business and affairs of the above named respondent during the period of time from and including Jan 1 2019 to and including Dec 31 2019

Subscribed and sworn to before me, a Susan Calhoun
in and for the State and County above-named, this 1 day of June 2020
Susan Calhoun
(Signature of affiant)

My commission expires 12-31-2022
(Signature of officer authorized to administer oaths)

Brooke Clark

