

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION I - REVENUE REQUIREMENTS AND REVENUES

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

Complete this section using the instructions on each schedule.

Instructions for Section I - Revenue Requirement and Revenues

This schedule will complete the utility's summarization of revenue requirement after all schedules except the rate design are completed.

1. Follow the instructions within the spreadsheet and complete the historical test year column (D) first using financial records. Historical data should be consistent with the applicant's annual reports and financial statements. Provide explanations
2. Complete Schedules II-2, 1-2, 1-3(a) and I-3(b).
3. Complete the remaining schedules in Sections II through V using the instructions provided in the instruction worksheets for the section or schedule and in the spreadsheets themselves.
4. Complete Schedule I-1.
5. Complete Section VI Rate Design.

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

The schedules are based on the National Association of Regulatory Utility Commissioners (NARUC) chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

UTILITY NAME: CSWR Texas Utility Operating Company, LLC						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. 54565 Test Year End: 12/31/2022						

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	383,190	(323,246)	59,944	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	1,300	-	1,300	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	298,330	91,589	389,919	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	134,998	33,323	168,320	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	4,680	-	4,680	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	2,182,034	594,175	2,776,209	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	360	-	360	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	126	95,752	95,878	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	1,360	-	1,360	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	265,453	235,932	501,385	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	215,180	-	215,180	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	1,401,317	287,676	1,688,994	Schedule II-3, Columns C-E, Line 19
20.				-	-	-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	4,888,328	1,015,200	5,903,528	Add Lines 1-20
22.	403		Depreciation	219,931	693,403	913,334	WP III-3, WP III-4
23.	408		Taxes Other than Income	59,312	39,887	99,200	Schedule IV-1, Column D, Line 4 Exhibit CDE-10
24.	409/10		Income Tax Expense			437,166	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	5,167,572	1,748,491	7,353,229	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	3,184,120			WP II-3
27.			HISTORICAL TEST YEAR RETURN	(1,983,452)			Line 26 less Line 25
28.			REQUESTED RETURN			2,366,265	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			9,719,493	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			91,019	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	9,628,474	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			27,181	Schedule II-11, Column D, Line 19
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UTILITY NAME: CSWR Texas Utility Operating Company, LLC SCHEDULES - CLASS B RATE/TARIFF CHANGE I-2 HISTORICAL REVENUE SUMMARY FOR TEST YEAR ENDED: 12/31/2022

I-2(a) - UTILITY REVENUE SUMMARY - INCOME STATEMENT

Line No.	NARUC Account Description	Historical Test Year	
1.	461 Metered connections minimum monthly charge revenue		From financial records
2.	461 Metered connection gallonage rate revenue		From financial records
3.	460 Unmetered (Flat rate) revenue		From financial records
4.	Total Metered & Flat Rate Revenue	3,193,734	From financial records
5.	Plus: Total Other Revenues	102,107	From financial records
6.	Total Historic Test Year Operating Revenues per income statement and Annual Report*	3,295,841	Line 4 + Line 5

(to I-1, Column D, line 26)

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

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

I-2(b) - APPLICATION RECONCILED TO INCOME STATEMENT

		A	B
Line No.	Expense Source & Descriptions of Reconciling Items	Total	Work Paper Reference/ Reconciliation Description
1.	Total Expenses Per Class B Rate Application	5,167,572	Schedule I-1, Column D, Line 25
RECONCILING ITEMS:			
2.	Non-utility Expenses	-	From Income Statement
3.	Regulatory Assessment Fee	-	From Income Statement
4.	Depreciation Difference	92,557	Income Statement Expense minus Rate Application Expense
5.	Taxes Other Than Income Difference	124	Income Statement Expense minus Rate Application Expense
6.	Income Tax Difference	-	Income Statement Expense minus Rate Application Expense
7.	Interest Expense	-	Income Statement
8.	Loss on Sale of Fixed Assets	44,869	From Income Statement
9.	Operating Expenses from Excluded Systems	165,340	
10.	Subtotaled Rate Change Expenses:	5,470,462	Sum of Lines 1 through 9
11.	Income Statement Total Expenses:	5,470,462	From Income Statement (must equal Line 10)
12.	Total Revenues per Class B Rate Application:	3,184,120	Schedule I-2(a) Line 6
13.	Interest Income	-	From Income Statement
14.	Other non-utility revenue:	-	From Income Statement
15.	Rate Revenue from Excluded Systems	100,634	
16.	Other Revenue from Excluded Systems	11,087	
17.			
18.	Subtotaled Revenues:	3,295,841	Sum Lines 12 through 17.
19.	Total Income Statement Revenues:	3,295,841	From Income Statement (must equal Line 18)

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE I-3 CONNECTION COUNT FOR TEST YEAR ENDED: 12/31/2022

**I-3(a): METERED ACTIVE CONNECTIONS BY METER SIZE
(COMPANIES WITH METERED RATE CUSTOMERS)**

A	B	C	D	E	F	G	H
		Number of Connections					
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUCT report Sch. 9		(C+D)	(C + E) /2		(E x G)
1.	5/8"	5087	0	5087	5087	1.00	5087
2.	3/4"	1884	0	1884	1884	1.00	1884
3.	1"	69	0	69	69	1.67	115.23
4.	1 1/2"	1	0	1	1	3.33	3.33
5.	2"	2	0	2	2	5.33	10.66
6.				0	0		0
7.				0	0		0
8.				0	0		0
9.	Total	7043	0	7043	7043		7100.22
10	Average	1408.6	0	880.375	880.375		887.5275

**I-3(b) UNMETERED ACTIVE (FLAT RATE) CUSTOMERS
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)**

A	B	C	D	E	F
		Number of Active Connections			
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		PUCT report Sch. 9		(C + D)	(C + E) /2
1.	Water	63	0	63	63
2.	Sewer	2753	0	2753	2753
3.				0	0
4.				0	0
5.	Total	2816	0	2816	2816

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION II - OPERATIONS AND MAINTENANCE

Complete all schedules per instructions found in the column headers and reference column.

While working through Schedules II-4 and II-6 through II-8, transfer test year amounts to column F of Schedule I-1.

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

Schedule II-6 Known & Measurable Changes

A utility is allowed to recover reasonable and necessary expenses incurred during the test year. Certain expenses may have increased or decreased during the year, so the 12 months of test year expenses would be different from the amount you would have paid for the new level of expenses for the whole 12-month period. Additionally, the utility may know that a certain expense will be changing in the near future. If you know the amount the expense will be changing, then you can adjust your test year expenses to include the change. Known and measurable changes in expenses should be recorded if they occur, but it is possible that none have occurred. If the applicant has no known and measurable changes, simply put N/A on the appropriate schedule.

Some examples of generally allowable changes with documentation/support are:

- Electric rates went up or down during the test year.
- You hired a new employee during the test year or gave your employees a raise.
- You received notice that your chemical expenses will be going up by a specified amount.
- You received a written notice from your landlord that your office rent will increase by a specified amount.
- Your property tax is decreasing because the legislature passed a law that limits property taxes.

Some examples of increases that would generally not be allowed are:

- You are thinking about hiring an extra employee.
- You have heard that your rent might be increased in a couple of months.
- Projected inflation.

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-1 - PRODUCTION

FOR TEST YEAR ENDED: 12/31/2022

II-1(a): WATER & SEWER PRODUCTION:
(COMPANIES WITH METERED RATE CUSTOMERS)

			A	B	C= A+B	D
Line No.	(1,000 Gallons)		Test Year	K & M Changes	Adjusted Test Year	Reference
	Water Production	Sewer Treatment				
1	Total water pumped	Total Number of Gallons Treated (Pumped) (Total Master Meter Reading for the year for the utility only.)	409,371,452	79,642,964	489,014,416	PUCT Annual Report
2	Total water purchased	Total Number of Gallons Treated by Another Source (Purchased Treatment)	27,240,799	56,671,471	83,912,270	PUCT Annual Report
3	Total water produced	Total Number of Gallons Treated	436,612,251	136,314,435	572,926,687	Line 1 + Line 2
4	Total water sold	Total Number of Gallons Billed	261,525,291	225,462,393	486,987,684	PUCT Annual Report
5	Total accounted for non-revenue water*		-	-	-	
6	Total unaccounted for water		175,086,960	(89,147,957)	85,939,003	Lines 3 less 4 less 5
7	Percentage		40.10%	-65.40%	15.00%	Line 6 divided by Line 3

* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.
Provide all calculations and explanations for any differences between the applicant's annual report and the items requested on this schedule.

Known and measurable calculations and explanations:

Adjusted test year based on applying a 15% loss factor to the projected annualized billed volumes. This is discussed further in Chris Ekrut's testimony on power and chemical expense annualization.

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

		A	B	C=A+B	D
Line No.	Description	Test Year	K & M Change	Adjusted Test Year	Reference
1	Water Purchased (1,000 gallons)	-	-	-	PUCT report Sch. D-1
2	Water Pumped (1,000 gallons)	4,101,794	723,846	4,825,639	PUCT report Sch. D-1
3	Total production (1,000 gallons)	4,101,794	723,846	4,825,639	Line 1 + Line 2

Known and measurable calculations and explanations:

Applied same methodology as Schedule II-1(a).

SCHEDULE II-2 OTHER REV

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>	
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-2 OTHER REVENUES & EXPENSES PASSED THROUGH	
FOR TEST YEAR ENDED:	12/31/2022

II-2(a) PURCHASED WATER OR OTHER PASS THROUGH EXPENSES*

Line No.	A	B	C	D	E
	Purchased from:	See direct testimony and exhibits of Chris Ekrut.			Actual Cost paid per financial records
1.				0	
2.				0	
3.				0	
4.	Total**	0	0	0	0

* Examples include Ground Water Conservation or subsidence district fees

** Totals of purchased water only must agree with Schedule II-1(a), Column A, Line 2, or provide a reconciliation.

II-2(b) OTHER REVENUES COLLECTED FROM CUSTOMERS

Line No.	A	B	C	D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees**			0*
2.	Late Fees	91,019		91,019
3.	Meter Test Fees			
4.	Reconnect Fees			
5.	Purchased Water Fees***			
6.	Groundwater Conservation District Fees***			
7.	Other (attach detail)***			
8.	Total Other Revenues	91,019		91,019

(to Sch. I-2(a), line 5)

(to Sch. I-1, line 30)

* Do not include expenses passed-through to customers, but record these in Schedule II-2(a). Include only revenues associated with expenses included in the cost of service.

** Tap fees should be reported on Sch. III-8(b) for Developer CIAC and Sch. III-3 for Customer CIAC.

UTILITY NAME: CSWR Texas Utility Operating Company, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-3 OPERATING EXPENSES
FOR TEST YEAR ENDED: 12/31/2022

INSTRUCTIONS: This page is required to support Schedule I-1 Revenue Requirement. Complete the columns A and B with historical financial data for the last two record periods and column C with the actual financial data for the test year. Indicate the kinds of expenses included in this account by identifying all large* items in Schedule II-4 Large Items Identified. The known and measurable (K&M) change column represents the total change in expenses anticipated for the year after the test year. Identify all K&M expenses anticipated in Schedule II-5 Known & Measurable Revenues or Expenses Justifications. The K&M amount represents only the increase or decrease in line item expense from the test year. Identify all Affiliate Transactions in Schedule II-6 Affiliate Transactions.

If the actual for the Test Year is higher than previous years, explain the increase.

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

			A	B	C	D	E	
	NARUC Acct. No.		NARUC Account Description	2 Years before Test Year	1 Year before Test Year	Test Year	K & M Change (K&M) Positive or (negative)	Adjusted Test Year (Column C plus Column D)
	Water	Sewer						
1.	610	710	Purchased Water / Sewer Treatment	0	31,398	383,190	-323,246	59,944
2.		711	Sludge Removal Expense	0	0	1,300	0	1,300
3.	615.1	715.1	Purchased Power-wells, booster pumps	0	108,393	298,330	91,589	389,919
4.	618	718	Chemicals and other volume related expenses	0	42,410	134,998	33,323	168,320
5.	601.1	701.1	Employee Labor (non-administrative)	0	0	0	0	0
6.	620	720	Materials and Supplies	0	9,784	4,680	0	4,680
7.	631-636	731-736	Contract Work	0	926,910	2,182,034	594,175	2,776,209
8.	650	750	Transportation Expenses	0	0	0	0	0
9.	664	764	Other Plant Maintenance	0	0	360	0	360
10.	601.2	702.2	Office Salaries	0	0	0	0	0
11.	603	703	Management Salaries	0	0	0	0	0
12.	604	704	Employee Pensions & Benefits	0	0	0	0	0
13.	615.8	715.8	Purchased Power - G&A	0	0	0	0	0
14.	670	770	Bad Debt Expense	0	0	126	95,752	95,878
15.	676	776	Office Services & Rentals	0	0	0	0	0
16.	677	777	Office Supplies & Expenses	0	302	1,360	0	1,360
17.	656-659	756-759	Insurance	0	187,012	265,453	235,932	501,385
18.	667	767	Regulatory Expense (Other)	0	71,196	215,180	0	215,180
19.	675	775	Miscellaneous Expenses	0	592,139	1,401,317	287,676	1,688,994
20.				0				0
21.			TOTAL	0	1,969,545	4,888,328	1,015,200	5,903,528

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-4 LARGE ITEMS

FOR TEST YEAR ENDED: 12/31/2022

INSTRUCTIONS: Describe all large items listed in Schedule II-4 Operating Expenses in the test year column, the amount of the large item, and the justification for the large item. For each large item, provide documentation from the vendor, contractor, etc. that supports the cost.

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

	NARUC Account Number	Description of Expense	Amount of Large Item	Justification	Schedule Reference	Supporting documentation attachment number
1.	631-636	Patterson Professional Services LLC	\$ 13,916.00	Contract work for operations	II-3	WP II-4
2.	631-636	Patterson Professional Services LLC	\$ 13,916.00	Contract work for operations	II-3	WP II-4
3.	631-636	Patterson Professional Services LLC	\$ 13,916.00	Contract work for operations	II-3	WP II-4
4.	631-636	Patterson Professional Services LLC	\$ 13,916.00	Contract work for operations	II-3	WP II-4
5.	631-636	Midwest Water Operations LLC	\$ 7,200.00	Contract work for operations	II-3	WP II-4
6.	631-636	Midwest Water Operations LLC	\$ 3,600.00	Contract work for operations	II-3	WP II-4
7.	631-636	Aggregate Water Services, Inc.	\$ 3,841.65	Contract work for operations	II-3	WP II-4
8.	631-636	Aggregate Water Services, Inc.	\$ 3,250.00	Contract work for operations	II-3	WP II-4
9.	731-736	Midwest Water Operations LLC	\$ 3,600.00	Contract work for operations	II-3	WP II-4
10.	731-736	Midwest Water Operations LLC	\$ 7,200.00	Contract work for operations	II-3	WP II-4
11.	731-736	Aggregate Water Services, Inc.	\$ 3,250.00	Contract work for operations	II-3	WP II-4
12.	731-736	Aggregate Water Services, Inc.	\$ 3,250.00	Contract work for operations	II-3	WP II-4
13.	731-736	Aggregate Water Services, Inc.	\$ 3,250.00	Contract work for operations	II-3	WP II-4
14.						
15.						
16.						
17.						
18.						
19.						
20.						

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-5 KNOWN & MEASURABLE REVENUES OR EXPENSES JUSTIFICATION

FOR TEST YEAR ENDED: 12/31/2022

INSTRUCTIONS: Describe all known and measurable changes in revenues and expenses, the amount of the change, and the justification for the change. For each change, provide documentation from the vendor, contractor, etc. that supports the increase or decrease in costs. Adequate supporting documentation consists of a rate change notice, a new contract etc. which must be submitted with the application. Reference the source documentation to this schedule.

	NARUC Account Number	Description of Expense	Amount of Large Item	Justification	Schedule Reference	Supporting documentation attachment number
1.	610	Purchased Water	\$ (323,246.12)	Removing and will bring back as a pass-through		Chris Ekrut Testimony and Exhibits
2.	615.1/715.1	Power Expense	\$ 91,589.03	Annualizing based on composite rate		Exhibit CDE-3/ CDE-4
3.	618/718	Chemicals	\$ 33,322.64	Annualizing based on composite rate		Exhibit CDE-3/ CDE-4
4.	631-636/731-736	Contract Work	\$ 594,175.04	Annualizing based on new contract or systems that did not have 12 months		Exhibit CDE-5
5.	656-659/756-759	Insurance	\$ 235,931.98	Annualized based on latest information		WP II-3
6.	675/775	Groundwater Conservation Expenses	\$ (18,166.56)	Removing and will bring back as a pass-through		Chris Ekrut Testimony and Exhibits
7.	675/775	Billing Expenses	\$ 218,966.48	Updating based on new contract costs		Exhibit CDE-7
8.	670/770	Bad Debt Expense	\$ 95,751.58	Calculated as 1% of Revenue		Exhibit CDE-6
9.	408	Texas Margin Tax	\$ 39,887.04	Calculated as 0.5% of Revenue		Exhibit CDE-10
10.	675/775	Overhead	\$ 86,876.38	Annualization Adjustments		Brent Thies Testimony and Exhibits
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

SCHEDULE II-6 AFFILIATE TRANSACTIONS

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-6 AFFILIATE TRANSACTIONS

FOR TEST YEAR ENDED: 12/31/2022

Line No.	A	B	C	D	E	F	G	H	I
	NARUC Acct	Total Company per books, adjusted to include nonregulated activities	Non-regulated, non-utility, and prohibited activities	K&M Positive or (negative)	Adjusted Total Company subject to allocations (B - C + D)	Texas Allocation Factor	Texas Allocated	Allocation Factor	Utility/Rate Region Allocated
1.	675 & 775	814,132	-	86,876	901,008	1	901,008	See testimony of Brent Thies	
2.					0				
3.					0				
4.					0				
5.					0				
6.					0				
7.					0				
8.					0				
9.					0				
10.					0				
11.					0				
12.					0				
13.					0				
14.					0				
15.					0				
16.					0				
17.					0				
18.					0				
19.					0				
20.					0				
21.					0				
22.	Total	814131.6868	0	86876.38037	901008.0671				

UTILITY NAME__ CSWR Texas Utility Operating Company, LLC__ SCHEDULES - CLASS B RATE/TARIFF CHANGE II-7(a) ALLOCATION OF PAYROLL EXPENSES FOR TEST YEAR ENDED: 12/31/2022
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PAYROLL - DIRECT AND INDIRECT EXPENSES (INCLUDES MERIT, BONUS, OVERTIME & AFFILIATED PAYROLL)

(Report the information requested below for each EMPLOYEE.)

		A	B	C	D	E	F	G	H				
Line No.	Employee Name	Test Year Base Salary	Merit Pay	Overtime Pay	Total Test Year Payroll [Columns A+B+C]	Known & Measurable Amount Change	Adjusted Test Year Payroll	Allocated to Water	Allocated to Sewer				
601.1 & 701.1 - EMPLOYEE LABOR													
1.					0.00		0.00						
2.					0.00		0.00						
3.					0.00		0.00						
4.		CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.											
5.											0.00		
6.											0.00		
7.											0.00		
8.					0.00		0.00						
9.					0.00		0.00						
10.					0.00		0.00						
11.					0.00		0.00						
12.					0.00		0.00						
13.					0.00		0.00						
14.					0.00		0.00						
15.	SUBTOTALLED EMPLOYEE LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.

TRUE

Should equal Schedule II-3,
Column C, Line 5.

		A	B	C	D	E	F	G	H
Line No.	Employee Name	Test Year Base Salary	Merit Pay	Overtime Pay	Total Test Year Payroll [Columns A+B+C]	Known & Measurable Amount Change	Adjusted Test Year Payroll	Allocated to Water	Allocated to Sewer
601.2 & 701.2 - OFFICE SALARIES									
16.					0.00		0.00		
17.					0.00		0.00		

UTILITY NAME__ CSWR Texas Utility Operating Company, LLC__
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-7(a) ALLOCATION OF PAYROLL EXPENSES
FOR TEST YEAR ENDED: 12/31/2022

18.					0.00		0.00		
19.					0.00		0.00		
20.					0.00		0.00		
21.									
22.									
23.									
24.									
25.									
26.					0.00		0.00		
27.					0.00		0.00		
28.					0.00		0.00		
29.					0.00		0.00		
30.					0.00		0.00		
31.					0.00		0.00		
32.					0.00		0.00		
33.	SUBTOTALLED OFFICE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.

TRUE

Should equal Schedule II-3,
Column C, Line 10.

Line No.	Employee Name	A Test Year Base Salary	B Merit Pay	C Overtime Pay	D Total Test Year Payroll [Columns A+B+C]	E Known & Measurable Amount Change	F Adjusted Test Year Payroll	G Allocated to Water	H Allocated to Sewer
603 & 703 - MANAGEMENT SALARIES									
34.					0.00		0.00		
35.					0.00		0.00		
36.					0.00		0.00		
37.					0.00		0.00		
38.					0.00		0.00		
39.					0.00		0.00		
40.									

CSWR does not maintain any direct employees in Texas. All O&M is

UTILITY NAME__ CSWR Texas Utility Operating Company, LLC__
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-7(a) ALLOCATION OF PAYROLL EXPENSES
FOR TEST YEAR ENDED: 12/31/2022

41.			CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.					
42.								
43.								
44.								
45.					0.00		0.00	
46.					0.00		0.00	
47.					0.00		0.00	
48.					0.00		0.00	
49.					0.00		0.00	
50.	SUBTOTALLED MANAGEMENT SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TRUE

Should equal Schedule II-3,
Column C, Line 11.

		A	B	C	D	E	F	G	H
Line No.	Employee Name	Test Year Base Salary	Merit Pay	Overtime Pay	Total Test Year Payroll [Columns A+B+C]	Known & Measurable Amount Change	Adjusted Test Year Payroll	Allocated to Water	Allocated to Sewer
634 & 734 - MANAGEMENT FEES									
51.					0.00		0.00		
52.					0.00		0.00		
53.		CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.							
54.									
55.					0.00		0.00		

UTILITY NAME__CSWR Texas Utility Operating Company, LLC__									
SCHEDULES - CLASS B RATE/TARIFF CHANGE									
II-7(a) ALLOCATION OF PAYROLL EXPENSES									
FOR TEST YEAR ENDED:					12/31/2022				

56.					0.00		0.00		
57.	SUBTOTALLED MANAGEMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

UTILITY NAME _____ CSWR Texas Utility Operating Company, LLC _____

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-7(b) CALCULATION OF PAYROLL TAXES

FOR TEST YEAR ENDED:

12/31/2022

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

(Report the information requested below for each EMPLOYEE.)

		A	B	C	D	E	F	G	H
Line No.	Employee Name	Test Year Payroll	Capitalized Payroll	Expensed Payroll	1st 7,000 or new limit (FUTA max)	7,001 to 9,000 or new limit (SUTA max)	9,001 to 118,500 or new limit (or FICA max)	over 118,500 or new limit	Total Payroll
601.1 & 701.1 - EMPLOYEE LABOR									
1.									
2.									
3.									
4.				CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.					
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.	SUBTOTALED EMPLOYEE LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

UTILITY NAME _____ CSWR Texas Utility Operating Company, LLC _____

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-7(b) CALCULATION OF PAYROLL TAXES

FOR TEST YEAR ENDED:

12/31/2022

		A	B	C	D	E	F	G	H	
Line No.	Employee Name	Test Year Payroll	Capitalized Payroll	Expensed Payroll	1st 7,000 or new limit (FUTA max)	7,001 to 9,000 or new limit (SUTA max)	9,001 to 118,500 or new limit (or FICA max)	over 118,500 or new limit	Total Payroll	
601.2 & 701.2 - OFFICE SALARIES										
16.										
17.										
18.			CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.							
19.										
20.										
21.										
22.										
23.										
24.										
25.										
26.										
27.										
28.										
29.										
30.										
31.										
32.										

UTILITY NAME _____ CSWR Texas Utility Operating Company, LLC _____ SCHEDULES - CLASS B RATE/TARIFF CHANGE II-7(b) CALCULATION OF PAYROLL TAXES FOR TEST YEAR ENDED: 12/31/2022
--

33.	SUBTOTALLED OFFICE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----	-----------------------------	------	------	------	------	------	------	------	------

		A	B	C	D	E	F	G	H
Line No.	Employee Name	Test Year Payroll	Capitalized Payroll	Expensed Payroll	1st 7,000 or new limit (FUTA max)	7,001 to 9,000 or new limit (SUTA max)	9,001 to 118,500 or new limit (or FICA max)	over 118,500 or new limit	Total Payroll
603 & 703 - MANAGEMENT SALARIES									
34.									
35.									
36.			<div style="border: 1px solid black; padding: 5px;"> CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead. </div>						
37.									
38.									
39.									
40.									
41.									
42.									
43.									
44.									
45.									
46.									
47.									
48.									
49.									

UTILITY NAME _____ CSWR Texas Utility Operating Company, LLC _____

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-7(b) CALCULATION OF PAYROLL TAXES

FOR TEST YEAR ENDED:

12/31/2022

50.	SUBTOTALLED MANAGEMENT SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----	---------------------------------------	------	------	------	------	------	------	------	------

		A	B	C	D	E	F	G	H
Line No.	Employee Name	Test Year Payroll	Capitalized Payroll	Expensed Payroll	1st 7,000 or new limit (FUTA max)	7,001 to 9,000 or new limit (SUTA max)	9,001 to 118,500 or new limit (or FICA max)	over 118,500 or new limit	Total Payroll
634 & 734 - MANAGEMENT FEES									
51.									
52.			CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.						
53.									
54.									
55.									
56.									

UTILITY NAME _____ CSWR Texas Utility Operating Company, LLC _____ SCHEDULES - CLASS B RATE/TARIFF CHANGE II-7(b) CALCULATION OF PAYROLL TAXES FOR TEST YEAR ENDED: 12/31/2022
--

57.	SUBTOTALLED MANAGEMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-----	--------------------------------	------	------	------	------	------	------	------	------

		A	B	C	D	E	F	G	H
Line No.		Test Year Payroll	CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.						Total Payroll
58.	Totals (Line 15 + Line 33 + Line 50 + Line 57)	0.00	0	0	0.00%	0	0	0	0

To Schedule IV-1(b)

59.	CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.
-----	--

100 for percentage. If entering in excel do not multiply by 100,

UTILITY NAME:___CSWR Texas Utility Operating Company, LLC___
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-8 EMPLOYEE PENSIONS AND BENEFITS
FOR THE TEST YEAR ENDED:12/31/2022

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

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

Employee pensions and benefits

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

List types of Pensions & Benefits:

	\$	\$	\$	\$	\$	
Year						Amount Capitalized*
Cost per Employee	CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.					
					\$	
Year	Total Amount	Pensions	Health	Other		Amount Capitalized*

Number of Employees covered: _____

Cost per Employee: _____

List types of Pensions & Benefits:

	\$	\$	\$	\$	\$	
Year	Total Amount	Pensions	Health	Other		Amount Capitalized*
Number of Employees covered:	_____					
Cost per Employee:	_____					

*(use % on Schedule II-7(b), line 59)

SCHEDULE II-9 OTHER EXPENSES

UTILITY NAME CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-9 OTHER EXPENSES

FOR TEST YEAR ENDED: 12/31/2022

II-9(a) ADVERTISING

Line No.	Acct. No.		Type of Advertising	2 Years before Test Year	1 Year before Test Year	Test Year Expense
	Water	Sewer				
1.			Public Heath and Safety			None
2.			Conservation of Water			
3.			Explanation of Billing Practices, rates, rules and regulations			
4.			Other advertising programs			
5.	Total Advertising Expense			0	0	0

II-9(b) CONTRIBUTIONS

Line No.	Acct. No.		Type of Contribution/Donation	Amount	Payee	Type of Organization
	Water	Sewer				
1.						None
2.						
3.						
4.						
5.	Total			0		

II-9(c) DUES AND MEMBERSHIP

Line No.	Acct. No.		Level of payment by Account	Description of Payee Organization	Total Amount	Amount Attributable to Lobbying
	Water	Sewer				
1.						None
2.						
3.						
4.						
5.	Total					

II-9(d) REGULATORY EXPENSES

Line No.	Docket No.	CCN No.	Description	Test year amount by System	Company Adjustment by System	Company Request by System
1.			See WP II-3			
2.						
3.						
4.						
5.	Total			0	0	0

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-10 RENTS AND LEASES
FOR THE TEST YEAR ENDED: 12/31/2022

II-10(a) UNAFFILIATED

	A	B	C	D	E
	Item leased/rented	Amount	Purpose related to providing water/sewer service	Terms/Conditions	Method of calculating payment
1.	None				
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
16.					
17.					
18.					
19.					

SCHEDULE II-10 RENTS AND LEASES

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

II-10 RENTS AND LEASES

FOR THE TEST YEAR ENDED: 12/31/2022

II-10(b) AFFILIATED/ALLOCATED

	A	B	C	D	E	F	G
	Item leased/rented	Amount	Purpose related to providing water/sewer service	Terms/Conditions	Method of calculating payment	Method of Allocation	Amount allocated to each affiliate
1.	Corporate Office	272,291	Administrative & Executive Offices for CSWR-TX and affiliates	5 year term, monthly rent payment	Per lease schedule	Per corporate CAM	23081.73
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
16.							
17.							
18.							
19.							

UTILITY NAME: CSWR Texas Utility Operating Company, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-11 RATE CASE EXPENSE
FOR THE TEST YEAR ENDED: 12/31/2022

INSTRUCTIONS: List the amount spent on rate case expense. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of the rate case. Invoices should include number of hours billed, hourly rate, and services performed for each block of time billed, and the name of the person providing the service. Include a detailed list of travel, entertainment, meals expense included in rate case expense specifically by item with an attached invoice, and summarized by type of expense. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Typically, the commission allows recovery of rate case expense through a surcharge. If the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Add additional pages if necessary.

	A	B	C	D	E
	Vendor	Posting Date	Invoice Date	Amount	Supporting documentation attachment number
1.	Coffin Renner, LLP	5/11/2022		\$ 1,337.41	Rate case expense support and invoices are included with the Schedule Workpapers that are attached as an exhibit to the Statement of Intent Application.
2.	Alliance Consulting Group	6/1/2022		\$ 708.75	
3.	Coffin Renner, LLP	8/15/2022		\$ 384.00	
4.	Coffin Renner, LLP	8/31/2022		\$ 336.00	
5.	Coffin Renner, LLP	9/13/2022		\$ 1,981.92	
6.	Coffin Renner, LLP	10/7/2022		\$ 2,387.06	
7.	Alliance Consulting Group	10/31/2022		\$ 487.50	
8.	NewGen Strategies and Solutions, LLC	11/16/2022		\$ 1,662.50	
9.	Alliance Consulting Group	11/30/2022		\$ 1,025.00	
10.	Coffin Renner, LLP	12/2/2022		\$ 1,896.00	
11.	Coffin Renner, LLP	12/2/2022		\$ 494.26	
12.	NewGen Strategies and Solutions, LLC	12/16/2022		\$ 4,387.50	
16.	Alliance Consulting Group	12/31/2022		\$ 2,397.50	
17.	Coffin Renner, LLP	12/31/2022		\$ 7,696.00	
18.					
19.	Total (Sum Lines 1 - 18)			\$ 27,181.40	

INSTRUCTIONS SECTION III RATE BASE

UTILITY NAME: Texas Utility Operating Compan
SCHEDULES - CLASS B RATE/TARIFF CHANGE
SECTION III RATE BASE INSTRUCTIONS

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

Round all cents to the nearest whole dollar. Round all percentages to two decimal places.

Fill out the schedules as listed below.

- 1** Complete Schedules III-3 through III-7 as they apply to your company. These tables will be used to fill out Schedule III-2.
- 2** Transfer resulting year end balances (See "References" column) to Schedule III-2.
- 3** Complete Schedule III-1

INSTRUCTIONS SCHEDULE III-1 RETURN

UTILITY NAME: <u>R Texas Utility Operating Company</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE SCHEDULE III-1 RATE OF RETURN INSTRUCTIONS
--

Round all cents to the nearest whole dollar. Round all percentages to two decimal places.

Fill in the schedule using your financial information.

Determining an appropriate ROE percentage

As part of the cost that the utility passes on to its customers, a utility's ROE must be authorized by the PUCT. Other factors may be considered in establishing a ROE including, but not limited to company-specific business and financial risk factors. Return percentages should be calculated at a combined level and then applied to the rate-base amounts for water and sewer to produce the return dollars that the utility is requesting to include in the water and sewer costs of service.

Please see link below for examples of recent requests, testimonies, and Commission decisions.

http://www.puc.texas.gov/industry/water/reports/rates/ROR_Report.pdf

Note: If the utility is requesting a *hypothetical* capital structure for the determination of overall rate of return, enter the requested capital-structure percentages for equity and debt in lines 4 and 5 of Column C.

UTILITY NAME: CSWR Texas Utility Operating Company, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-1 REQUESTED RETURN
FOR THE TEST YEAR ENDED: 12/31/2022

RETURN ON RATE BASE:

Line No.		
1	Test year end rate base (from Schedule III-2, Line 18)	24,597,345
2	Requested ROR (Column F, Line 7 below)	9.62%
3	Return on rate base (Line 1 x Line 2)	2,366,265

To Sch. I-1, Col. F, Line 28

Rate of Return:

For col. A line 5, actual equity should equal the amount the owner has contributed to the business to finance invested capital. However, if your actual debt percentage or equity percentage is greater than 60%, then use a 50/50% claimed capital structure.

		A	B	C	D	E	F
Line No.	Description	Actual Amount	Actual Percentage	Claimed Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C	Proposed Capital Structure Percentage			F = C x D
4.	Long Term Debt and Advances from associated companies from Sch. III-6, Col. F, Line 13.			45.00%	6.52%	From Sch. III-6, Col. F, Line 16	2.93400%
5.	Equity (Balance sheet plus adjustments)			55.00%	12.15%	Applicant testimony/ROE*	6.68%
6.	Total Capitalization Col. A line 4 plus Col. A line 5						
7.	Overall Rate of Return					Line 4 + Line 5	9.62%

Total Col. F, Line 7 to Line 2 above

* Please explain the applicant's requested return on Equity on Column D line 5. Include all calculations.

COMMENTS: See testimony of Dylan D'Ascendis

SCHEDULE III-2 RATE BASE SUMM

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-2 RATE BASE SUMMARY FOR THE TEST YEAR ENDED: 12/31/2022
--

If more than one PWS or Wastewater System enter total of all the systems together here.

	A	B	C
Line No.	Description	Amount	Reference (From)
	Additions:		
1.	Utility plant (Original Cost)	20,903,332	WP III-3
2.	Construction work in progress/Post Test Year Adjustment	2,624,428	Schedule III-4(a), Column C, Line 5
3.	Materials and supplies	-	Schedule III-4(b), Column B, Line 3
4.	Prepayments	44,730	Schedule III-4(b), Column C, Line 3
5.	Working cash (capital)	447,231	Schedule III-5, Line 2, Corresponding Column for Water or Sewer
6.	Other Additions: Acquisition Adjustments	1,795,329	WP III-2
7.	TOTAL ADDITIONS (Add Lines 1 through 6)	25,815,051	
	Deductions:		
8.	Reserve for depreciation (Accumulated)	1,217,706	WP III-3
9.	Advances for construction	-	Schedule III-8(a), Column F, Line 6
10.	Developer Contributions in aid of construction	-	Schedule III-8(b), Column G, Line 6
11.	Customer Deposits		
12.	Accumulated Deferred Income Taxes (ADFIT)	-	Schedule III-9(a), Column A, Line 3
13.	Unprotected Excess ADFIT	-	Schedule III-9(b), Column A, Line 3
14.	Protected Excess ADFIT	-	Schedule III-9(c), Column A, Line 3
15.	Accumulated Deferred Investment Tax Credits	-	Schedule III-9(d), Column A, Line 3
16.	Other Deductions		Add schedule
17.	TOTAL DEDUCTIONS (Add lines 8 through 16)	1,217,706	
18.	RATE BASE (Line 7 less Line 17)	24,597,345	

UTILITY NAME: R Texas Utility Operating Company

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SCHEDULE III-3 PLANT IN SERVICE INSTRUCTIONS

Round all cents to the nearest whole dollar. Round all percentages to two decimal places.

A list of all used and useful assets must be submitted for each rate/tariff change.

Provide a Schedule III-3 for each public water system or wastewater system and a summary Schedule III-3 for the applicant including all utility plant in service. If more room is needed, you may add lines or make a separate table. The PUCT will accept your own schedules as long as it has the same information as Schedule III-3.

Schedule III-3(a) (required) reconciles the utility's current plant balances to the previous case filed. The instructions are for listing only one item, and you should repeat the instructions for each item added to the table. The instructions can be used to set up your own table as long as it contains the same columns.

The information developed in this table will be used in other tables throughout the application. The instructions that follow this table will tell you where to enter the information. The utility can include plant and equipment paid for by developer contributions in the depreciation schedule, but the utility cannot include plant and equipment paid for by customer contributions. Furthermore, when calculating the return on net invested capital, developer and customer contributions must be removed. This schedule may be used to capitalize regulatory assets. A group asset depreciation study may be submitted instead of Schedule III-3, for any utility that had group asset depreciation approved in its preceding rate case. Utilities electing group asset depreciation for the first time, must provide both the group asset depreciation study and Schedule III-3 in their rate filing package.

Column [A] – NARUC Account No./Item Description

Each asset should be listed individually in order to claim straight line depreciation. The description of each individual asset listed under its NARUC account in Column A must include the following in the description and identify its location by the public water system or subdivision for water assets and the wastewater system or subdivision for sewer, as applicable:

Water NARUC Accounts

- 303 Land
- 304 Structures: material type, function of each structure.
- 305 Storage Tanks: material type, capacity in gallons.
- 306 Intake Structures: quantity of pumps, horsepower per pump, capacity per pump in gallons per minute (gpm), wet well capacity in gallons.
- 307 Wells: design or rated capacity in gallons per minute (gpm).
- 310 Power Generation: size of generator in kW.
- 311 Well/Booster Pump: horsepower and capacity in gpm.
- 320 Water Treatment Equipment: type of treatment, design capacity in gallons per day (GPD).
- 331 Transmission/Distribution: material type, size of main in inches and length in feet.
- 333 Services: material type, size in inches and length in feet.
- 334 Meters and Meter Installations
- 335 Hydrants
- 340 Office Equipment
- 341 Vehicles
- 343 Shop Tools
- 344 Lab Equipment
- 345 Power Operated Equipment
- 348 Fencing & Other Tangible Plant
- 407 Amortization Expense - Regulatory Assets

UTILITY NAME: R Texas Utility Operating Company

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SCHEDULE III-3 PLANT IN SERVICE INSTRUCTIONS**Column [A] – NARUC Account No./Item Description (Continued)****Sewer NARUC Accounts**

- 353 Land
- 354 Structures: building function.
- 355 Power Generation: size of generator in kW.
- 360 Force Mains: material type, size (pipe diameter) of main in inches and length in feet.
- 361 Gravity Mains: material type, size (pipe diameter) of main in inches and length in feet.
- 362 Filtration Equipment: type.
- 363 Services to Customers
- 364 Flow Meters: size in inches.
- 370 Manholes: type and quantity
- 371 Lift Station facility: quantity of pumps, horsepower per pump, capacity per pump in gallons per minute
- 375 Transmission/Distribution Mains
- 380 Treatment facility: type of treatment, design capacity in gallons per day (GPD).
- 381 Plant Sewers
- 382 Outfall Sewer Lines
- 390 Office Equipment
- 391 Vehicles
- 393 Shop Tools
- 394 Lab Equipment
- 395 Power Operated Equipment
- 396 Communication Equipment
- 397 Misc. Equipment
- 398 Fencing & Other Tangible Plant
- 407 Amortization Expense - Regulatory Assets

Column [B] – Date of Installation (MM/DD/YYYY)

The date of installation is the date the asset was installed or constructed and operated in the provision of water or sewer service.

Column [C] – Service Life (Years)**Column [D.1] – Original Cost when installed (\$)**

This is the amount that was paid for when the asset was installed. The original cost must be supported by invoices or receipts and must match the amount that was booked in the utility's general ledger when the asset

Column [D.2] – Customer Contributions in Aid of Construction (CIAC)(\$)**Column [D] – Adjusted Original Cost Net of Customer CIAC (\$)**

This amount is calculated by subtracting the dollar amount of CIAC (Column D.2) from the asset's original cost (Column D.1)

Column [E] – Economic Life (Number of Days)

UTILITY NAME: R Texas Utility Operating Company

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SCHEDULE III-3 PLANT IN SERVICE INSTRUCTIONS

Calculate the total number of days the asset has been in service since the date the asset was installed or constructed and operated in the provision of water or sewer service.

Column [F] – Annual Depreciation Expense (\$)

This amount is calculated by dividing the Original Cost when installed (Column D.1) by the asset's Service Life (Column C)

Column [G] – Accumulated Depreciation (\$)

This amount is calculated by multiplying the Annual Depreciation (Column F) by the Economic Life (Column E) and dividing the result by 365.25 days.

Column [H] – Net Book Value or Net Plant (\$)

This is the amount of the item remaining that has not been depreciated and is calculated by subtracting the Accumulated Depreciation (Column G) from the Adjusted Original Cost net of Customer CIAC (Column D).

SCHEDULE III-3 PLANT IN SERVICE

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

FOR THE TEST YEAR ENDED: 12/31/2022

PWS ID or WQ Discharge Permit Number:

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

	[A.1]		[A.2]	[B]	[C]	[D.1]	[D.2]	[D]	[E.1]	[E.2]	[F]	[G]	[H]	[I]			
Line No.	NARUC Acct. No.		Item Description	Plant Name	Date of Installation (MM/DD/YYYY)	Service Life (Yrs)	Original Cost When Installed (\$)	Customer CIAC Amount* (\$)	Adjusted Original Cost (\$)	Economic Life (Total Days In Service)	Remaining Service Life (Yrs)	Annual Depreciation (\$)	Accumulated Depreciation (Reserve) (\$)	Net Book Value (\$)	Developer Contributions in Aid of Construction (DCIAC) (\$)		
	Water	Sewer							[D]= [D.1] - [D.2]	[Test Year End Date] [Date of Installation]	[Service Life] - [Economic Life/365.25]	[F] = [D]/[C]	[G] =([F]*[E.1])/365.25	[H] = [D]-[G]			
			Examples of descriptions						See WP III-3								
			Well #1	Plant # 1													
			Well Pump 5 hp	Plant # 1													
			Booster Pump 25 hp	Plant # 1													
			Chlorination Equip	Plant # 1													
			20,000 gallon Ground Storage Tank	Plant # 1													
			5,000 gallon Pressure Tank	Plant # 1													
			3" PVC Water Lines	Plant # 1													
			3" Sch 80 PVC Pressure Main 2,552 LF	Plant # 1													
			4" Gate Valves	Plant # 1													
			Gravity Collection Lines	Plant # 1													
			Grinder Pumps	Plant # 1													
1.	303	353	Land														
1.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
1.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
1.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
2.	304	354	Structures & Improvements														
2.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
2.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
2.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
3.	310	355	Power Generation Equipment (Electrical/Generator)														
3.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
3.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
3.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
4.	331	375	Transmission/Distribution Mains														
4.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
4.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
4.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
5.	333	363	Services to Customers														
5.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
5.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				
5.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!				

SCHEDULE III-3 PLANT IN SERVICE

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

FOR THE TEST YEAR ENDED: 12/31/2022

PWS ID or WQ Discharge Permit Number:

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

	[A.1]		[A.2]	[B]	[C]	[D.1]	[D.2]	[D]	[E.1]	[E.2]	[F]	[G]	[H]	[I]	
Line No.	NARUC Acct. No.		Item Description	Plant Name	Date of Installation (MM/DD/YYYY)	Service Life (Yrs)	Original Cost When Installed (\$)	Customer CIAC Amount* (\$)	Adjusted Original Cost (\$)	Economic Life (Total Days In Service)	Remaining Service Life (Yrs)	Annual Depreciation (\$)	Accumulated Depreciation (Reserve) (\$)	Net Book Value (\$)	Developer Contributions in Aid of Construction (DCIAC) (\$)
	Water	Sewer													
6.	340	390	Office Equipment												
6.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
6.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
6.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
7.	341	391	Vehicles												
7.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
7.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
7.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
8.	343	393	Shop Tools												
8.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
8.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
8.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
9.	344	394	Lab Equipment												
9.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
9.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
9.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
10.	345	395	Power Operated Equipment												
10.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
10.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
10.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
11.	348	398	Fencing & Other Tangible Plant												
11.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
11.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
11.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
12.	305		Storage Tanks												
12.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
12.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
12.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
13	306		Intake Structures												
13.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
13.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		

SCHEDULE III-3 PLANT IN SERVICE

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

FOR THE TEST YEAR ENDED: 12/31/2022

PWS ID or WQ Discharge Permit Number:

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

	[A.1]		[A.2]	[B]	[C]	[D.1]	[D.2]	[D]	[E.1]	[E.2]	[F]	[G]	[H]	[I]	
Line No.	NARUC Acct. No.		Item Description	Plant Name	Date of Installation (MM/DD/YYYY)	Service Life (Yrs)	Original Cost When Installed (\$)	Customer CIAC Amount* (\$)	Adjusted Original Cost (\$)	Economic Life (Total Days In Service)	Remaining Service Life (Yrs)	Annual Depreciation (\$)	Accumulated Depreciation (Reserve) (\$)	Net Book Value (\$)	Developer Contributions in Aid of Construction (DCIAC) (\$)
	Water	Sewer							[D]= [D.1] - [D.2]	[Test Year End Date] [Date of Installation]	[Service Life] - [Economic Life/365.25]	[F] = [D]/[C]	[G] =([F]*[E.1])/365.25	[H] = [D]-[G]	
13.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
14.	307		Wells												
14.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
14.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
14.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
15.	311		Well Pumps (> 5 hp)												
15.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
15.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
15.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
16.	311		Well Pumps (< 5 hp)												
16.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
16.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
16.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
17.	311		Booster Pumps (> 5hp)												
17.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
17.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
17.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
18.	311		Booster Pumps (< 5hp)												
18.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
18.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
18.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
19.	320	380	Water Treatment Equipment/ Treatment and Disposal Equipment												
19.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
19.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
19.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
20.	334		Meters and Meter Installations												
20.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
20.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
20.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
21.	335		Hydrants												
21.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	

SCHEDULE III-3 PLANT IN SERVICE

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

FOR THE TEST YEAR ENDED: 12/31/2022

PWS ID or WQ Discharge Permit Number:

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

	[A.1]		[A.2]	[B]	[C]	[D.1]	[D.2]	[D]	[E.1]	[E.2]	[F]	[G]	[H]	[I]	
Line No.	NARUC Acct. No.		Item Description	Plant Name	Date of Installation (MM/DD/YYYY)	Service Life (Yrs)	Original Cost When Installed (\$)	Customer CIAC Amount* (\$)	Adjusted Original Cost (\$)	Economic Life (Total Days In Service)	Remaining Service Life (Yrs)	Annual Depreciation (\$)	Accumulated Depreciation (Reserve) (\$)	Net Book Value (\$)	Developer Contributions in Aid of Construction (DCIAC) (\$)
	Water	Sewer							[D]= [D.1] - [D.2]	[Test Year End Date] [Date of Installation]	[Service Life] - [Economic Life/365.25]	[F] = [D]/[C]	[G] =([F]*[E.1])/365.25	[H] = [D]-[G]	
21.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
21.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
22.		360	Collection Sewers - Force												
22.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
22.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
22.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
23.		361	Collection Sewers - Gravity												
23.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
23.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
23.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
24.		362	Clarifier & Media												
24.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
24.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
24.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
25.		364	Flow Meters												
25.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
25.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
25.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
26.		370	Manholes / Receiving Wells												
26.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
26.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
26.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
27.		371	Lift Station Pumps												
27.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
27.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
27.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
28.		381	Plant Sewers												
28.01								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
28.02								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
28.03								\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!		
29.		382	Outfall Sewer Lines												

SCHEDULE III-3 PLANT IN SERVICE

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

FOR THE TEST YEAR ENDED: 12/31/2022

PWS ID or WQ Discharge Permit Number: _____

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

	[A.1]		[A.2]	[B]	[C]	[D.1]	[D.2]	[D]	[E.1]	[E.2]	[F]	[G]	[H]	[I]	
Line No.	NARUC Acct. No.		Item Description	Plant Name	Date of Installation (MM/DD/YYYY)	Service Life (Yrs)	Original Cost When Installed (\$)	Customer CIAC Amount* (\$)	Adjusted Original Cost (\$)	Economic Life (Total Days In Service)	Remaining Service Life (Yrs)	Annual Depreciation (\$)	Accumulated Depreciation (Reserve) (\$)	Net Book Value (\$)	Developer Contributions in Aid of Construction (DCIAC) (\$)
	Water	Sewer													
29.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
29.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
29.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
30.		396	Communication Equipment												
30.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
30.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
30.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
31.		397	Misc. Equipment												
31.01									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
31.02									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
31.03									\$0.00	44,926.00	-123.00	#DIV/0!	#DIV/0!	#DIV/0!	
32			Subtotal (Items 1 - 31)				0.00	0.00	0.00			#DIV/0!	#DIV/0!	#DIV/0!	0.00

*Any amount incurred by the utility’s customers will be deducted from the original cost. The adjusted original cost (Original Cost - Customer CIAC), column D, will be depreciated and the net book value will be calculated in column H. Any item whose original cost was paid for entirely by the customer(s) will equate to zero.

SCHEDULE III-3(a) UTILITY PLANT IN SERVICE - RECONCILIATION

UTILITY NAME: CSWR Texas Utility Operating Company, LLC
 SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE
 FOR TEST YEAR ENDED: 12/31/2022

ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ -
2.	Plant additions after previous rate case		
3.	N/A	\$	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Total additions (add lines 3 through 10, Col C)		\$ -
	Test year plant retirements after previous rate case:		
12.	N/A	\$	
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.	Total retirements (add line 12 through 19, Col C)		\$ -
21.	Ending balance (line 1 + line 11 - line 20)	Equals III-3, Column D, line 32	\$ -

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

UTILITY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-3(b) ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE

FOR THE TEST YEAR ENDED: 12/31/2022

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	N/A
2	Ending balance per Sch III-3, Column G, Line 32	
	Describe accounting adjustments made between the prior rate case and the current rate case:	

Must match previous rate case.

UTILITY NAME: <u>WR Texas Utility Operating Company, LI</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS, MATERIALS & SUPPLIES INVENTORY & PREPAYMENTS FOR THE TEST YEAR ENDED: 12/31/2022

Complete if the utility maintains these accounts and if the utility wants this to be included in the rate base. If the utility does not want this included in the rate case mark "N/A" on tables.

Do not include this amount in your rate base unless the utility provides testimony meeting the requirements of PUCT Subst. Rule 24.41(c)(4).

III-4(a) AVERAGE CONSTRUCTION WORK IN PROGRESS

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	
2.	Test year costs added	
3.	Test year construction costs completed	
4.	Ending balance	0
5.	Average balance - test year (line 1 plus line 4, divided by 2)	2,624,428

Typically zero, to Schedule III-2, Line 2

III-4(b) MATERIALS & SUPPLIES / PREPAID EXPENSES

Include the un-expensed or capitalized portion of materials and supplies on your balance sheet. Prepayments include amounts, such as annual insurance, that the utility has prepaid, such as a discount. Prepayments must be reasonable.

A		B	C
		Materials & Supplies inventory	Prepaid Expenses
1.	Sum of 12 test year month end balances		
2.	One month prior to the test year, month end balance		
3.	13 Month Average balance (line 6 plus line 7, divided by 13)	0	44,730

To III-2, Line 3.

To III-2, Line 4.

SCHEDULE III-5 WORKING CASH

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u> SCHEDULES FOR CLASS B RATE/TARIFF CHANGE III-5 WORKING CASH ALLOWANCE CALCULATIONS FOR THE TEST YEAR ENDED: <u>12/31/2022</u>
--

For Class B Utilities, one-twelfth of O&M expense (excluding amounts charged to O&M expense for materials, supplies, expenses recovered through a pass-through provision or through charges other than minimum monthly charge and gallonage charges, and prepayments) will be considered a reasonable allowance for cash working capital. For purposes of working capital calculations, O&M expense does not include depreciation, other taxes, or federal income taxes.

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

2. A utility which has all metered customers and bills monthly must divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 to calculate working cash allowance. An example follows:

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

A	B	Water	Sewer	
Line No	Description	Class B		
1	Annual O & M Expenses	4,611,044	1,292,485	From Sch I-1, line 21, column F
2	Working Cash (Line 1 / Line 3)	384,254	107,707	To Sch III-2, line 5
3	Divisor	12	12	

INSTRUCTIONS SCHEDULE III-6 DEBT

UTILITY NAME: R Texas Utility Operating Company
SCHEDULES - CLASS B RATE/TARIFF CHANGE

SCHEDULE III-6 NOTES PAYABLE (LONG TERM DEBT) & EQUITY INFORMATION INSTRUCTIONS

Enter the water and sewer combined debt and equity information in both water and sewer tables. The calculated rate of return should be the same for water and sewer, and should be based on combined water and sewer information. The utility's debt and equity for return purposes relate to water and sewer system assets only and should not include short term debt unless it is used to finance system assets. Do not include personal debt.

Where a utility is part of an affiliated interest or organization, the commission may consider and apply a hypothetical capital structure for the utility.

For each loan enter the following information:

1. **Description**
2. **Date of Issuance**
3. **Maturity Date**
4. **Interest Rate** - Effective interest rate should be used for issues supported by letters of credit.
5. **Principal Amount at Issuance**
6. **Premium or (Discount) at Issuance**
7. **Underwriting Fees and Issuance Expenses**
8. **Gain or (Loss) on Reacquired Debt at Issuance**
9. **Net Proceeds** (Line 5+Line 6-Line 7 - Line 8)
Adjusted Net Proceeds at Issuance - Net proceeds at issuance + amortized debt, discount, expenses,
10. premiums and unamortized losses
11. **Adjusted Net Proceeds as a Percent of Par Value** (Line 10/Line 5)
12. **Principal Currently Outstanding** (Including current maturities)
13. **Adjusted Net Proceeds** (Line 11) x (Line 12)
Issue as a Percent of Total Net Proceeds - Each issue should be weighted by adjusted net proceeds to
14. derive the weighted cost of debt.
Cost of Debt - this will equal the stated interest rate only if there were no issuance expenses or
15. underwriting costs, discounts or premiums, or gains or losses on reacquired debt.
16. **Weighted Cost of Long-Term Debt**

If the applicant has a parent or affiliate from which corporate debt or equity is allocated, provide a schedule that clearly presents corporate debt issuances and debt costs for the affiliate and the applicant. All methodologies, assumptions, and calculations used to allocate the debt to the Texas utility should be transparently disclosed. Fill out Schedule II-7 for the affiliate transactions.

SCHEDULE III-6 DEBT

UTILITY NAME:

CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

III-6 LONG TERM DEBT/ NOTES PAYABLE – WATER AND SEWER

FOR THE YEAR ENDED:

12/31/2022

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

Line No.		A	B	C	D	E	F
	Name of Bank/Lender						Totals
		See direct testimony of Dylan D'Ascendis					
1	Description						
2	Date of Issue						
3	Maturity Date						
4	Interest Rate						
5	Principal Amount at Issuance						
6	Premium (Discount) at Issuance						
7	Underwriting Fees and Issuance Expenses						
8	Gain (Loss) on Reacquired Debt at Issuance						
9	Net Proceeds (Line 5+Line 6-Line 7 - Line 8)	0	0	0	0	0	
10	Adjusted Net Proceeds at Issuance						
11	Adjusted Net Proceeds as a Percent of Par Value (Line 10/Line 5)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
12	Principal Amount Currently Outstanding						
13	Adjusted Net Proceeds (Line 11) X (Line 12)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Issue as a Percent of Total Net Proceeds (Line 13/Column F Line 13)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
15	Cost of Debt (Line 4/Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
16	Weighted Cost of Long-Term Debt (Line 14 x Line 15)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sum of Column A through Column E							

List short term debt, if any:

Column F, Line 13
To Sch. III-1,
Column A, Line 4

Column F, Line 16
To Sch. III-1,
Column D, Line 4

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-7 AFFILIATE RECEIVABLES AND PAYABLES FOR TEST YEAR ENDED: <u>12/31/2022</u>

III-7(a) - AFFILIATE RECEIVABLES

Line No.	Affiliate	Amount Outstanding	Reason for Receivable
1.	None		
2.			
3.			
4.			
5.			
6.			
7.			

III-7(b) - AFFILIATE PAYABLES

Line No.	Affiliate	Amount Outstanding	Reason for Payable
1.	None		
2.			
3.			
4.			
5.			
6.			
7.			

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SCHEDULE III-8 CONTRIBUTIONS IN AID OF CONSTRUCTION AND ADVANCES INSTRUCTIONS

If any of the items included in utility plant and equipment were 100% financed with customer contributions, assessments, surcharges, extension fees, etc., the utility may not include depreciation or return on those items in the revenue requirement, and the utility should not include them in **Table III-8(a) or (b)**. However, if those customer contributions did **not** cover the entire cost of the asset, the utility may include the excess amount that the utility paid for. Please list below all items that were funded either all or in part by customer contributions and indicate the amount that the customers contributed for each item.

Column [A] - List all of the items of plant and equipment that were funded all or in part by Customer Contributions (e.g., meters paid for by tap fee, line extension paid for by customer).

Column [B] - List the date each specific item was placed in service.

Column [C] - Enter the total cost of each item (regardless of how much was paid for by customers contributions or the utility).

Column [D] - Enter the amount of each item that was paid for with customer contributions. In most cases, this will be the same as the number in Column [C]. However, it is possible that the item may cost more or less than the customer contribution amount.

Column [E] - Subtract the amount in Column [D] from the amount in Column [C] and enter the result here. If the amount in this column is greater than zero for any specific item, enter those items into the appropriate category in **Table III-2**.

List any items of plant or equipment that you listed in **Schedule III-3** that were paid for all or in part by developer contributions. If only paid for in part by developer contributions, enter only the part that was funded by developer contributions. Enter the total Net Book Value from this table in **Schedule III-2**. If you have none, be sure to enter "N/A" on any line in the table.

Customer CIAC is entered directly into **Schedule III-3.**

SCHEDULES III-8 ADVANCES CIAC

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE III-8 ADVANCES FOR CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE TEST YEAR ENDED: <u>12/31/2022</u>

III-8(a) ADVANCES FOR CONSTRUCTION

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2, Line 9)	Amount to be refunded in the future*
1.	None					0	
2.						0	
3.						0	
4.						0	
5.						0	
6.	Total		0	0	0	0	0

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

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

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2, Line 10)
1.	None						0
2.							0
3.							0
4.							0
5.							0
6.	Total	0	0	0	0	0	0

*Customer CIAC is entered directly on III-3

SCHEDULES III-9 ADFIT

UTILITY NAME:	CSWR Texas Utility Operating Company, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
III-9 ACCUMULATED DEFERRED FEDERAL INCOME TAXES (ADFIT)	
FOR THE TEST YEAR ENDED:	12/31/2022

Provide the calculations used to determine the ADFIT and Excess ADFIT amounts. **If this is the first time the utility is claiming ADFIT provide additional worksheets to show how it was calculated.**

III-9(a) - ADFIT:

Line No.	Description	A
		Amount
1.	Beginning Balance	0.00
2.	Test Year Adjustment	0.00
3.	Ending Balance	0.00

To Schedule III-2, Line 12

III-9(b) - UNPROTECTED EXCESS ADFIT:

Line No.	Description	A
		Amount
1.	Beginning Balance	0.00
2.	Total Change	0.00
3.	Ending Balance	0.00

To Schedule III-2, Line 13

III-9(c) - PROTECTED EXCESS ADFIT:

Line No.	Description	A
		Amount
1.	Beginning Balance	0.00
2.	Total Change	0.00
3.	Ending Balance	0.00

To Schedule III-2, Line 14

III-9(d) - ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:

Line No.	Description	A
		Amount
1.	Beginning Balance	0.00
2.	Test Year Adjustment	0.00
3.	Ending Balance	0.00

To Schedule III-2, Line 15

UTILITY NAME: SWR Texas Utility Operating Company, LLC**SCHEDULES - CLASS B RATE/TARIFF CHANGE**

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

Instructions for Section IV

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

SECTION IV: TAXES OTHER THAN INCOME**Schedule IV-1**

Complete for property and payroll taxes. The schedule allows for calculations if the utility proposes known and measurable changes to payroll taxes and property taxes. Use your test year property tax bills for the known and measurable calculation. Use wages expense for the adjusted total payroll in the test year to complete this schedule. If wages were capitalized, payroll taxes should be allocated between expense and capital costs in the same ratio as payroll was allocated. Attach a schedule showing the allocation calculations. Provide the same for any affiliate taxes.

Schedule IV-2

Revenue related taxes and expenses are those that change as the gross revenue of the utility changes. Examples are Texas franchise tax and bad debt expense. This schedule allows the "gross up" of these expenses. Obtain copies of the utility's franchise tax report to complete this schedule. Provide the same for any affiliate taxes.

SCHEDULE IV-1 OTHER TAXES

TY NAME: CSWR Texas Utility Operating Company, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

IV-1 ESTIMATE OF TAXES OTHER THAN INCOME

FOR THE TEST YEAR ENDED: 12/31/2022

IV-1(a) PROPERTY TAXES

A	B	C	D	E
Line No.	Description	Plant Additions	Property Taxes	Reference
1	Utility plant added in test year	-		Schedule III-3(a), Column D, Line 11
2	Utility plant retirements in test year	-		Schedule III-3(a), Column D, Line 20
3	Net additions	-		Line 1 minus line 2
4	Property taxes paid in in test year		51,501	per property tax bills
5	Beginning Gross Plant balance		-	Schedule III-3(a), Column D, Line 1
6	Net Property tax rate		#DIV/0!	Line 4 divided by Line 5 times 100
7	Test year property tax on additions (Known and measurable change)		#DIV/0!	Line 3 times Line 6
8	Adjusted Test year property tax expense		51,501	Line 4 plus Line 7

IV-1(b) PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS)

A	B	C	D	E	F	G
Line No.	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-7(b) Line 58	(D x E)
9	FICA	CSWR does not maintain any direct employees in Texas. All O&M is provided through our contracted O&M providers. Please refer to the testimony and workpapers of Brent Thies for information relative to employee expense that is captured as corporate overhead.				
10	Medicare					
11	Added Medicare (Affordable Care Act)					
12	Federal unemployment	wages to _____	%	0.00%	Column D Line 58	
13	State unemployment	wages to _____	%	0.00%	Column D+E Line 58	
14	Total (add Lines 11 through 14)			0.00%		
15	Less: Capitalized	Use % on Sch II-7(b), line 59	%	#DIV/0!		#DIV/0!
16	Test year Payroll Tax Expense	Line 13 less 14				-
17	Known and measurable change		(Line 13 minus Line 14)			-

IV-1(c) OTHER TAXES:

A	B	C	D	E
Line No.	Description	Test year	K & M change	Adjusted Test Year
18	None			-
19				-
20				-
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	-	-	-
22	Total this page - taxes other than income (Sch IV-1(a) Line 8, Column D) + (Sch IV-1(b) Line 16, Column G) + (Sch IV-1(c) Line 21, Column E)			51,501
23	Total known and measurable change (Sch IV-1(a) Line 7, Column D) + (Sch IV-1(b) Line 17, Column G) + (Sch IV-1(c) Line 21, Column D)			#DIV/0!

#DIV/0!

SCHEDULE IV-2 REVENUE RELATED TAXES AND EXPENSES

UTILITY NAME: CSWR Texas Utility Operating Company, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE
IV-2 REVENUE RELATED TAXES AND EXPENSES
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C	D	E	F
Line No.		Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals (F=B+C+D+E)
1	Test year expense	See Exhibits CDE-6 and CDE-10				-
2	Test year effective expense/historic test year expense					-
3	Gross up factor (1/(1-0.05)) (example below)					-
4	Change in revenue requirement					
5	Adjusted revenue requirement (Line 3 x Line 4)					0
6	Adjusted expense (Line 3 times Line 4)					-
7	Add Schedule IV-1(c) , Line 21, Column E					-
8	Total taxes other than FIT (to Sch I-1, Col F, Line 23)					

Example: Test Year Franchise tax\$ 100
Test Year revenues:\$ 2,000
Percentage (100/2000):0.050
Gross up factor (1/(1-0.05))1.052631579

SCHEDULE V-1 FEDERAL INCOME TAX

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE V-1 FEDERAL INCOME TAX FOR THE TEST YEAR ENDED: 12/31/2022

Section V calculated federal income tax at present rates.

PUCT allows utilities to include normalized federal income tax in the cost of service. The federal income tax calculation is based on the utility's return dollars. The schedule includes a "gross up of taxes to allow for the cost of service to include changes in taxes due to the changes in proposed revenues.

A	B	C	D
Line		Amount	Reference
1	Requested Return	2,366,265	Schedule III-1, Line 3
2	Less: Synchronized Interest	721,686	Schedule III-1, Column F, Line 4 x Schedule III-2, Column B, Line 18
3	Requested taxable return	1,644,578	Line 1 minus Line 2
4	Corp. Tax Rate	21%	Current C corporation federal income tax rate at the time of filing, if the applicant is not a C corporation, then the appropriate alternative federal income tax rate is required to be used.
5	Tax Factor	0.265822785	1.0 divided by (1.0 minus Corp. Tax Rate)*Corp. Tax Rate = (1/(1-Corp. Tax Rate)*Corp.Tax Rate)
6	Grossed up federal income tax	437,166	Line 3 times line 5

To Sch I-1, Line 24

UTILITY NAME: <u>SWR Texas Utility Operating Company, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE

Instructions for Section VI

Complete schedules per instructions found in the column headers and reference column.

For a flat rate calculation, use VI-2 Flat Rate Calc

For a fixed rate and a variable rate, use VI-1 Fixed & Variable Alloc and

For a single tier variable rate, use VI-3 1 Tier Gallonage Rate Calc

For a multi-tier variable rate, use VI-4 Multi-Tier Rate Calc

For surcharges, use VI-5 Surcharge Calc

<p>UTILITY NAME: __CSWR Texas Utility Operating Company, LLC__</p> <p>SCHEDULES - CLASS B RATE/TARIFF CHANGE</p> <p>VI-1 FIXED & VARIABLE ALLOCATION FOR RATE DESIGN</p> <p>FOR THE TEST YEAR ENDED: 12/31/2022</p>							
--	--	--	--	--	--	--	--

				A	B	C	D	E
Line No.	Acct. No.		Account Name	Adjusted Test Year Expenses (From Schedule I-1)	Fixed % of Col. A (Adjust each row or adjust line 28 for overall percentage for Fixed Expenses)	Fixed Expenses	Variable Expenses	Reference
	Water	Sewer				C = A x B	D = A - C	
1.	610	710	Purchased water/sewer treatment	59,944	0%	0	59,944	Schedule I-1, Column F, Line 1
2.		711	Sludge Removal Expense	1,300	0%	0	1,300	Schedule I-1, Column F, Line 2
3.	615.1	715.1	Purchased Power-wells, booster pumps	389,919	0%	0	389,919	Schedule I-1, Column F, Line 3
4.	618	718	Chemicals and other volume related expenses	168,320	0%	0	168,320	Schedule I-1, Column F, Line 4
5.	601.1	701.1	Employee labor	0	67%	0	0	Schedule I-1, Column F, Line 5
6.	620	720	Materials and Supplies	4,680	67%	3,135	1,544	Schedule I-1, Column F, Line 6
7.	631-636	731-736	Contract work	2,776,209	67%	1,860,060	916,149	Schedule I-1, Column F, Line 7
8.	650	750	Transportation expenses	0	67%	0	0	Schedule I-1, Column F, Line 8
9.	664	764	Other plant maintenance	360	67%	241	119	Schedule I-1, Column F, Line 9
10.	601.2	702.2	Office salaries	0	67%	0	0	Schedule I-1, Column F, Line 10
11.	603	703	Management salaries	0	67%	0	0	Schedule I-1, Column F, Line 11
12.	604	704	Employee pensions & benefits	0	67%	0	0	Schedule I-1, Column F, Line 12
13.	615.8	715.8	Purchased power - G&A	0	67%	0	0	Schedule I-1, Column F, Line 13
14.	670	770	Bad debt expense	95,878	67%	64,238	31,640	Schedule I-1, Column F, Line 14
15.	676	776	Office services & rentals	0	67%	0	0	Schedule I-1, Column F, Line 15
16.	677	777	Office supplies & expenses	1,360	67%	911	449	Schedule I-1, Column F, Line 16
17.	656-659	756-759	Insurance	501,385	67%	335,928	165,457	Schedule I-1, Column F, Line 17
18.	667	767	Regulatory expense (other)	215,180	67%	144,171	71,009	Schedule I-1, Column F, Line 18
19.	675	775	Miscellaneous expenses	1,688,994	67%	1,131,626	557,368	Schedule I-1, Column F, Line 19
20.				0		0	0	Schedule I-1, Column F, Line 20
21.	403		Depreciation	913,334	67%	611,934	301,400	Schedule I-1, Column F, Line 22
22.	408		Taxes Other Than Income	99,200	67%	66,464	32,736	Schedule I-1, Column F, Line 23
23.	409/410		Income Tax Expense	437,166	67%	292,902	144,265	Schedule I-1, Column F, Line 24
24.			TOTAL EXPENSES	7,353,229	67%	4,511,610	2,841,619	Add Lines 1-23
25.			REQUESTED RETURN	2,366,265	67%	1,585,397	780,867	Schedule I-1, Column F, Line 28
26.			TOTAL REVENUE REQUIREMENT	9,719,493	67%	6,097,007	3,622,486	Line 24 plus Line 25
27.			LESS: OTHER REVENUES	-91,019	67%	(60,983)	(30,036)	Schedule I-1, Column F, Line 30
28.			REVENUE for RATE DESIGN	9,628,474		6,036,024	3,592,450	Line 26 less Line 27 (if line 27 is negative, add the two lines)

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC__
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VI-2 Flat Rate Calculation
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C
Line No.	Description	Reference	Amount
1.	Expenses	Sewer Revenue Requirement	2,263,293
2.	Connection Count	Sewer Counts	2,753.00
3.	Billing Cycles per Year (Monthly Billing Cycle)		12
4.	Flat Rate (Line 1/Line 2/Line 3)		68.51

UTILITY NAME: _CSWR Texas Utility Operating Company, LLC_
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VI-3 Rate Calculation for Single Tier Gallonage Charge for All Usage
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C
Line No.	Description	Reference	Amount
1.	Fixed Expenses	Water Fixed Revenue Requirement	\$4,644,156
2.	Test Year End Meter Equivalencies	Schedule I-3(a), Column H, Line 9	7,163.22
3.	Billing Cycles per Year (Monthly Billing Cycle)		12
4.	Minimum Monthly Charge (Line 1/Line 2/Line 3)		54.03
Line No.	Description	Reference	Amount
5.	Variable Expenses	Remaining Water Revenue Requirement	\$2,695,706
6.	Total Test Year Gallons Billed	Schedule II-1(a), Column C, Line 4	486,987,684
7.	Volumetric Rate (Charge per 1,000 gallons) (Line 5/(Line 6/1000))		5.54

UTILITY NAME: ____CSWR Texas Utility Operating Company, LLC____
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VI-4 Multi-Tiered Rate Calculation
 FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C
Line No.	Description	Reference	Amount
1.	CSWR is not using Multi-Tier Rates in this rate filing.		
2.			
3.		Billing Cycles per Year (Monthly Billing Cycle)	12
4.	Minimum Monthly Charge (Line 1/Line 2/Line 3)		#DIV/0!

	A	B	C	D
Multi-Tiered Rates				
Line No.	Gallage Tier (Gallons)	Revenue (\$)	Gallons Billed (Gallons)	Rate per 1,000 Gallons
5.	Variable Expenses	VI-1, Col. D, Line 28	Must be provided by Utility	
	<i>Example: 0-3,000</i>			
	<i>3,001-5,000 +</i>			
6.				
7.				
8.	CSWR is not using Multi-Tier Rates in this rate filing.			
9.				
10.				
11.				
12.				
13.				
14.	Volumetric Rate (Charge per 1,000 gallons)			

UTILITY NAME: ____CSWR Texas Utility Operating Company, LLC____
SCHEDULES - CLASS B RATE/TARIFF CHANGE

VI-5 Surcharge Calculation

FOR THE TEST YEAR ENDED: 12/31/2022

VI-5(a): FLAT RATE SURCHARGE CALCULATION

	A	B	C
Line No.	Description	Reference	Amount
1.	Rate Case Expense or Other Surcharged Expense	Schedule II-11, Column D, Line 19	\$27,181
2.	Connection Count	Schedule I-3(a), Column E, Line 9 + Schedule I-3(b), Column E, Line 5	9,859.00
3.	Enter the number of months for surcharge to be collected (example: 1 year = 12 months, 2 years = 24 months, etc.)		24
4.	Surcharge Calculation (Line 1/Line 2/Line 3)		0.11

VI-5(b): METER EQUIVALENTS SURCHARGE CALCULATION

	A	B	C
Line No.	Description	Reference	Amount
1.	Rate Case Expense or Other Surcharged Expense	Schedule II-11, Column D, Line 19	\$27,181
2.	Connection Count	Schedule I-3(a), Column H, Line 9	9,916.22
3.	Enter the number of months for surcharge to be collected (example: 1 year = 12 months, 2 years = 24 months, etc.)		24
4.	Surcharge Calculation (Line 1/Line 2/Line 3)		0.11

UTILITY NAME: SWR Texas Utility Operating Company, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE

Instructions for Section VII

Complete schedules per instructions found in the reference column.

Use schedules in this section to calculate the proposed rates and total revenue to include in notice to customers. Only use the needed schedule depending on which schedule rates were calculated with.

For **VI-2 Flat Rate Calc** use **VII-1 Revenue Flat Rate**.

For **VI-3 1 Tier Gallonage Rate Calc** use **VII-2 Revenue Generated 1 Tier**.

For **VI-4 Multi-Tier Rate Calc** use **VII-3 Revenue Gen Multi-Tier**.

For **VI-5(a) Flat Rate Surcharge Calc** use **VII-4(a) Revenue Generated for Flat Rate Surcharge**.

For **VI-5(b) Meter Equivalents Surcharge Calc** use **VII-4(b) Revenue Generated for Meter Equivalents Surcharge**.

UTILITY NAME: _CSWR Texas Utility Operating Company, LLC_
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VII-1 Revenue Generated for Flat Rate
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C	D	E
Line No.		Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
1.	Rate for a Flat Rate Unit		\$68.51	Column C, Line 1 = Schedule VI-2, Column C, Line 4	Column B & C
2.	No. of Meters		2753	Schedule I-3(b), Column E, Line 5	
3.	Total Revenue Generated	\$1,076,900	\$2,263,293	Line 1 multiplied by Line 2	
4.	Revenue Requirement in Application	\$2,263,293	\$2,263,293	Sewer Revenue Requirement	
5.	Over / (Under) Recovery	-\$1,186,393	\$0	Line 3 minus Line 4	Column B
6.	Percentage of (Under) Recovery	-52%	0%	Line 5 divided by Line 4 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column B

UTILITY NAME: ___CSWR Texas Utility Operating Company, LLC___					
SCHEDULES - CLASS B RATE/TARIFF CHANGE					
VII-2 Revenue Generated for Single Tier Gallonage Charge for All Usage					
FOR THE TEST YEAR ENDED: 12/31/2022					

	A	B	C	D	E	F
Line No.		Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	RATES					
	Minimum Monthly Charge					
1.	5/8"	1.00		\$54.03	Column D, Line 1 = Schedule VI-3, Column C, Line 4	Column C & D
2.	3/4"	1.00		\$54.03	Column D, Line 2 = Column D, Line 1 multiplied by Column B, Line 2	Column C & D
3.	1"	1.67		\$90.23	Column D, Line 3 = Column D, Line 1 multiplied by Column B, Line 3	Column C & D
4.	1 1/2"	3.33		\$179.92	Column D, Line 4 = Column D, Line 1 multiplied by Column B, Line 4	Column C & D
5.	2"	5.33		\$287.98	Column D, Line 5 = Column D, Line 1 multiplied by Column B, Line 5	Column C & D
6.				\$0.00	Column D, Line 6 = Column D, Line 1 multiplied by Column B, Line 6	Column C & D
7.	Unmetered			\$87.27	Must be provided by Utility, if applicable	Column C & D
	Volumetric Charge per tier					
8.	All Usage			\$5.54	Column D, Line 8 = Schedule VI-3, Column C, Line 7	Column C & D
	No. of Meters					
9.	5/8"		5,087	5,087	Schedule I-3(a), Column E, Line 1	
10.	3/4"		1,884	1,884	Schedule I-3(a), Column E, Line 2	
11.	1"		69	69	Schedule I-3(a), Column E, Line 3	
12.	1 1/2"		1	1	Schedule I-3(a), Column E, Line 4	
13.	2"		2	2	Schedule I-3(a), Column E, Line 5	
14.			0	0	Schedule I-3(a), Column E, Line 6	
15.	Unmetered		63	63	Schedule I-3(a), Column E, Line 7	
16.	Total		7,106	7,106	Add Lines 9-15	
	Gallons Billed					
17.	All Usage		486,987,684	486,987,684	Schedule II-1(a), Column C, Line 4	
	REVENUE					
	Minimum Monthly Charge					
18.	5/8"		\$0	\$3,298,207	Line 1 multiplied by Line 9 multiplied by 12	
19.	3/4"		\$0	\$1,221,510	Line 2 multiplied by Line 10 multiplied by 12	
20.	1"		\$0	\$74,710	Line 3 multiplied by Line 11 multiplied by 12	
21.	1 1/2"		\$0	\$2,159	Line 4 multiplied by Line 12 multiplied by 12	
22.	2"		\$0	\$6,912	Line 5 multiplied by Line 13 multiplied by 12	
23.			\$0	\$0	Line 6 multiplied by Line 14 multiplied by 12	
24.	Unmetered		\$0	\$65,976	Line 7 multiplied by Line 15 multiplied by 12	
25.	Total revenue generated by minimum monthly charges		\$0	\$4,669,475	Add Lines 18-24	
	Volumetric Revenue					
26.	Total revenue generated by Volumetric Usage		\$0	\$2,697,912	Line 8 multiplied by (Line 17/1000)	
27.	Total Revenue Generated		\$3,809,062	\$7,367,386	Line 25 plus Line 26	
28.	Revenue Requirement in Application		\$7,365,181	\$7,365,181	Schedule I-1, Column F, Line 31	
29.	Over / (Under) Recovery		-\$3,556,119	\$2,205	Line 27 minus Line 28	Column C
30.	Percentage of (Under) Recovery		-48%	0%	Line 29 divided by Line 28 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column C

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC__
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VII-3 Revenue Generated for Multi-Tier Gallonage Charges
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C	D	E	F
Line No.		Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	RATES					
	Minimum Monthly Charge					
1.	5/8"	1.0		#DIV/0!	Column D, Line 1 = Schedule VI-4, Column C, Line 4	Column C & D
2.	3/4"	1.5	CSWR is not using Multi-Tier Rates in this rate filing.		line 2 = Column D, Line 1 multiplied by line 2	Column C & D
3.	1"	2.5			line 3 = Column D, Line 1 multiplied by line 3	Column C & D
4.	1 1/2"	5.0			line 4 = Column D, Line 1 multiplied by line 4	Column C & D
				#DIV/0!	Column B, Line 4	Column C & D
5.	2"	8.0		#DIV/0!	Column D, Line 5 = Column D, Line 1 multiplied by Column B, Line 5	Column C & D
6.	3"	15.0		#DIV/0!	Column D, Line 6 = Column D, Line 1 multiplied by Column B, Line 6	Column C & D
7.	Other				Must be provided by Utility, if applicable	Column C & D
	Volumetric Charge per tier					
	<i>Example: 0-3,000</i>					
	<i>3,001-5,000 +</i>					
8.				\$0.00	Column D, Line 8 = Schedule VI-4, Column C, Line 6	Column C & D
9.				\$0.00	Column D, Line 9 = Schedule VI-4, Column C, Line 7	Column C & D
10.				\$0.00	Column D, Line 10 = Schedule VI-4, Column C, Line 8	Column C & D
11.				\$0.00	Column D, Line 11 = Schedule VI-4, Column C, Line 9	Column C & D
12.				\$0.00	Column D, Line 12 = Schedule VI-4, Column C, Line 10	Column C & D
13.				\$0.00	Column D, Line 13 = Schedule VI-4, Column C, Line 11	Column C & D
14.				\$0.00	Column D, Line 14 = Schedule VI-4, Column C, Line 12	Column C & D
15.				\$0.00	Column D, Line 15 = Schedule VI-4, Column C, Line 13	Column C & D
	No. of Meters					
16.	5/8"				Schedule I-3(a), Column E, Line 1	
17.	3/4"				Schedule I-3(a), Column E, Line 2	

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC_ SCHEDULES - CLASS B RATE/TARIFF CHANGE VII-3 Revenue Generated for Multi-Tier Gallonage Charges FOR THE TEST YEAR ENDED: 12/31/2022						
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	A	B	C	D	E	F
Line No.		Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
18.	1"				Schedule I-3(a), Column E, Line 3	
19.	1 1/2"				Schedule I-3(a), Column E, Line 4	
20.	2"				Schedule I-3(a), Column E, Line 5	
21.	3"				Schedule I-3(a), Column E, Line 6	
22.	Other				Schedule I-3(a), Column E, Line 7	
23.	Total		0	0	Add Lines 16-22	
	Gallons Billed					
24.	0			0	Column A, C & D - Must be provided by the Utility	
25.	0			0	Column A, C & D - Must be provided by the Utility	
26.	0			0	Column A, C & D - Must be provided by the Utility	
27.	0			0	Column A, C & D - Must be provided by the Utility	
28.	0			0	Column A, C & D - Must be provided by the Utility	
29.	0			0	Column A, C & D - Must be provided by the Utility	
30.	0			0	Column A, C & D - Must be provided by the Utility	
31.	0			0	Column A, C & D - Must be provided by the Utility	
	REVENUE					
	Minimum Monthly Charge					
32.	5/8"		\$0	#DIV/0!	Line 1 multiplied by Line 16 multiplied by 12	
33.	3/4"		\$0	#DIV/0!	Line 2 multiplied by Line 17 multiplied by 12	
34.	1"		\$0	#DIV/0!	Line 3 multiplied by Line 18 multiplied by 12	
35.	1 1/2"		\$0	#DIV/0!	Line 4 multiplied by Line 19 multiplied by 12	

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC_
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VII-3 Revenue Generated for Multi-Tier Gallonage Charges
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C	D	E	F
Line No.		Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
36.	2"		\$0	#DIV/0!	Line 5 multiplied by Line 20 multiplied by 12	
37.	3"		\$0	#DIV/0!	Line 6 multiplied by Line 21 multiplied by 12	
38.	Other		\$0	\$0	Line 7 multiplied by Line 22 multiplied by 12	
39.	Total revenue generated by minimum monthly charges		\$0	#DIV/0!	Add Lines 30-38	
	Volumetric Revenue					
40.	0		\$0	\$0	Line 8 multiplied by (Line 24/1000)	
41.	0		\$0	\$0	Line 9 multiplied by (Line 25/1000)	
42.	0		\$0	\$0	Line 10 multiplied by (Line 26/1000)	
43.	0		\$0	\$0	Line 11 multiplied by (Line 27/1000)	
44.	0		\$0	\$0	Line 12 multiplied by (Line 28/1000)	
45.	0		\$0	\$0	Line 13 multiplied by (Line 29/1000)	
46.	0		\$0	\$0	Line 14 multiplied by (Line 30/1000)	
47.	0		\$0	\$0	Line 15 multiplied by (Line 31/1000)	
48.	Total revenue generated by Volumetric Usage		\$0	\$0	Add Lines 40-47	
49.	Total Revenue Generated		\$0	#DIV/0!	Line 39 plus Line 48	
50.	Revenue Requirement in Application		\$9,628,474	\$9,628,474	Schedule I-1, Column F, Line 31	
51.	Over / (Under) Recovery		-\$9,628,474	#DIV/0!	Line 49 less Line 50	Column C
52.	Percentage of (Under) Recovery		-1	#DIV/0!	Line 51 divided by Line 50 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column C

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC_
SCHEDULES - CLASS B RATE/TARIFF CHANGE
VII-3 Revenue Generated for Multi-Tier Gallonage Charges
FOR THE TEST YEAR ENDED: 12/31/2022

	A	B	C	D	E	F
Line No.		Meter Ratios	Existing Rates	Proposed Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC__ SCHEDULES - CLASS B RATE/TARIFF CHANGE VII-4 Surcharge Revenue Calculation FOR THE TEST YEAR ENDED: 12/31/2022
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VII-4(a): REVENUE GENERATED FOR FLAT RATE SURCHARGE

	A	B	C	D
Line No.		Proposed Surcharge Rate	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
1.	Surcharge Rate	\$0.11	Column B, Line 1 = Schedule VI-5(a), Column C, Line 4	Column B
2.	No. of Meters	9,859	Schedule I-3(a), Column E, Line 9 + Schedule I-3(b), Column E, Line 5	
3.	Total Surcharge Revenue Generated	\$13,591	Line 1 multiplied by Line 2	
4.	Rate Case Expense or Other Surcharged Expense	\$ 27,181.40	Schedule II-11, Column D, Line 19	
5.	Over / (Under) Recovery	(13,591)	Line 3 minus Line 4	Column B
6.	Percentage of (Under) Recovery	-50%	Line 5 divided by Line 4 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column B

VII-4(b): REVENUE GENERATED FOR METER EQUIVALENTS SURCHARGE

	A	B	C	D	E
Line No.		Meter Ratios	Proposed Surcharge Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	Surcharge Rate				
1.	5/8"	1.00	\$0.11	Column C, Line 1 = Schedule VI-5(b), Column C, Line 4	Column C
2.	3/4"	1.00	\$0.11	Column C, Line 2 = Column C, Line 1 multiplied by Column B, Line 2	Column C
3.	1"	1.67	\$0.19	Column C, Line 3 = Column C, Line 1 multiplied by Column B, Line 3	Column C
4.	1 1/2"	3.33	\$0.38	Column C, Line 4 = Column C, Line 1 multiplied by Column B, Line 4	Column C
5.	2"	5.33	\$0.61	Column C, Line 5 = Column C, Line 1 multiplied by Column B, Line 5	Column C
6.				Column C, Line 6 = Column C, Line 1 multiplied by Column B, Line 6	Column C
7.	Other		\$0.11	Must be provided by Utility, if applicable	Column C
	No. of Meters				
8.	5/8"		5087	Schedule I-3(a), Column E, Line 1	
9.	3/4"		1884	Schedule I-3(a), Column E, Line 2	
10.	1"		69	Schedule I-3(a), Column E, Line 3	
11.	1 1/2"		1	Schedule I-3(a), Column E, Line 4	

UTILITY NAME: __CSWR Texas Utility Operating Company, LLC__ SCHEDULES - CLASS B RATE/TARIFF CHANGE VII-4 Surcharge Revenue Calculation FOR THE TEST YEAR ENDED: 12/31/2022
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VII-4(b): REVENUE GENERATED FOR METER EQUIVALENTS SURCHARGE

	A	B	C	D	E
Line No.		Meter Ratios	Proposed Surcharge Rates	Reference (unless otherwise noted reference is for both Column C & D)	Items to Notice
	No. of Meters				
12.	2"		2	Schedule I-3(a), Column E, Line 5	
13.	3"		0	Schedule I-3(a), Column E, Line 6	
14.	Other		2816	Schedule I-3(a), Column E, Line 7	
15.	Total		9859	Add Lines 8-14	
	SURCHARGE RATE REVENUE				
16.	5/8"		\$7,012	Line 1 multiplied by Line 8 multiplied by 12	
17.	3/4"		\$2,597	Line 2 multiplied by Line 9 multiplied by 12	
18.	1"		\$159	Line 3 multiplied by Line 10 multiplied by 12	
19.	1 1/2"		\$5	Line 4 multiplied by Line 11 multiplied by 12	
20.	2"		\$0	Line 5 multiplied by Line 12 multiplied by 12	
21.	3"		\$0	Line 6 multiplied by Line 13 multiplied by 12	
22.	Other		\$3,882	Line 7 multiplied by Line 14 multiplied by 12	
23.	Total revenue generated by surcharge rate		\$13,655	Add Lines 16-22	
24.	Surcharge		\$27,181	Schedule II-11, Column D, Line 19	
25.	Over / (Under) Recovery		-\$13,527	Line 23 minus Line 24	Column C
26.	Percentage of (Under) Recovery		-50%	Line 25 divided by Line 24 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal.	Column C

CLASS B RATE/TARIFF CHANGE

UTILITY NAME: CSWR-Texas Utility Operating Company
CCN No.: 13290121120
DOCKET NUMBER: 54563

VERIFICATION OF ACCURACY

OATH

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

STATE OF ~~TEXAS~~ Missouri

COUNTY OF St. Louis

Brent Thies

(Name of Affiant)

makes an oath and says that he/she is

Vice President & Controller

(Official Title of Affiant)

of CSWR, LLC, parent of CSWR-Texas Utility Operating Company, LLC
(Exact Legal Title or Name of the Respondent)

The signed officer has reviewed the application.

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

He/she swears that all other statements contained in the said rate application are true, and that the said rate application is a correct and complete statement of the business and the above-named respondent during the test year time frame of

January 1, 2022

to

December 31, 2022

and including any additional time frames aside from the aforementioned test year resulting from rate case requests for information.

Subscribed and sworn to and before me, a Notary in and for the State and County
above-named, this 31st day of January, 2023, to certify which
my hand and seal of office.

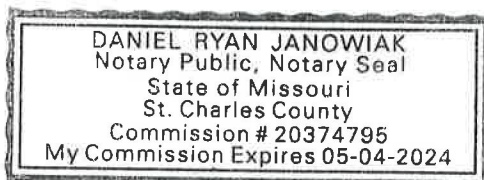
[Signature]
(Signature of Affiant)

My commission expires

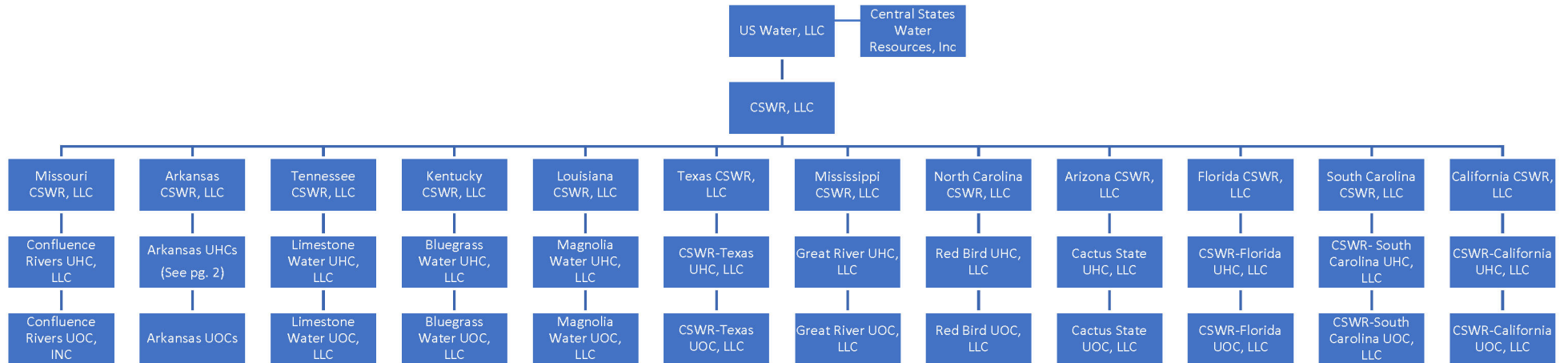
5/4/24

(Notary Public In And For The State Of Texas)

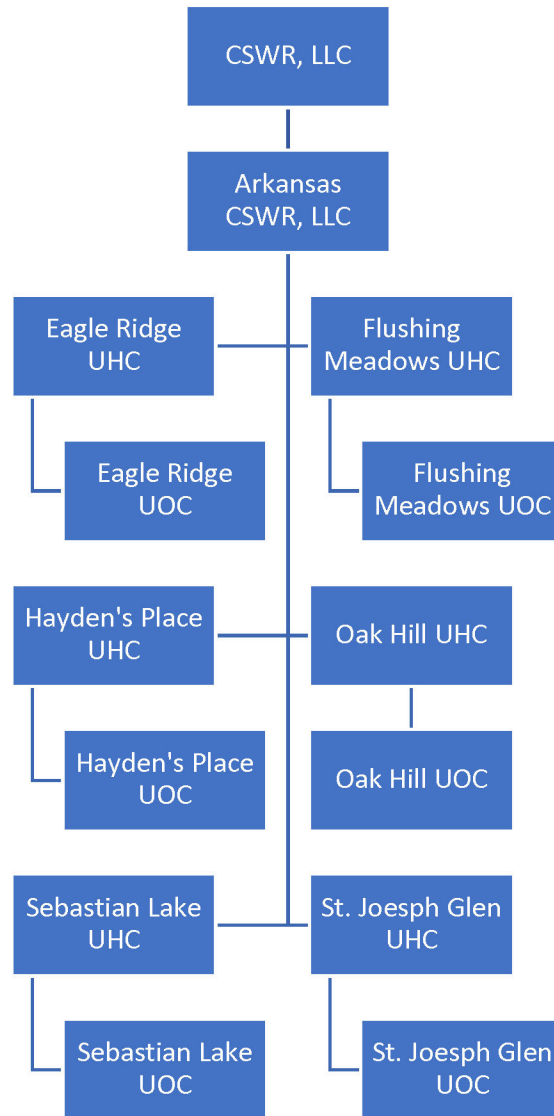
Daniel Ryan Janowiak
Print or Type Name of Notary



Central States Water Resources Corporate Entity Organizational Chart

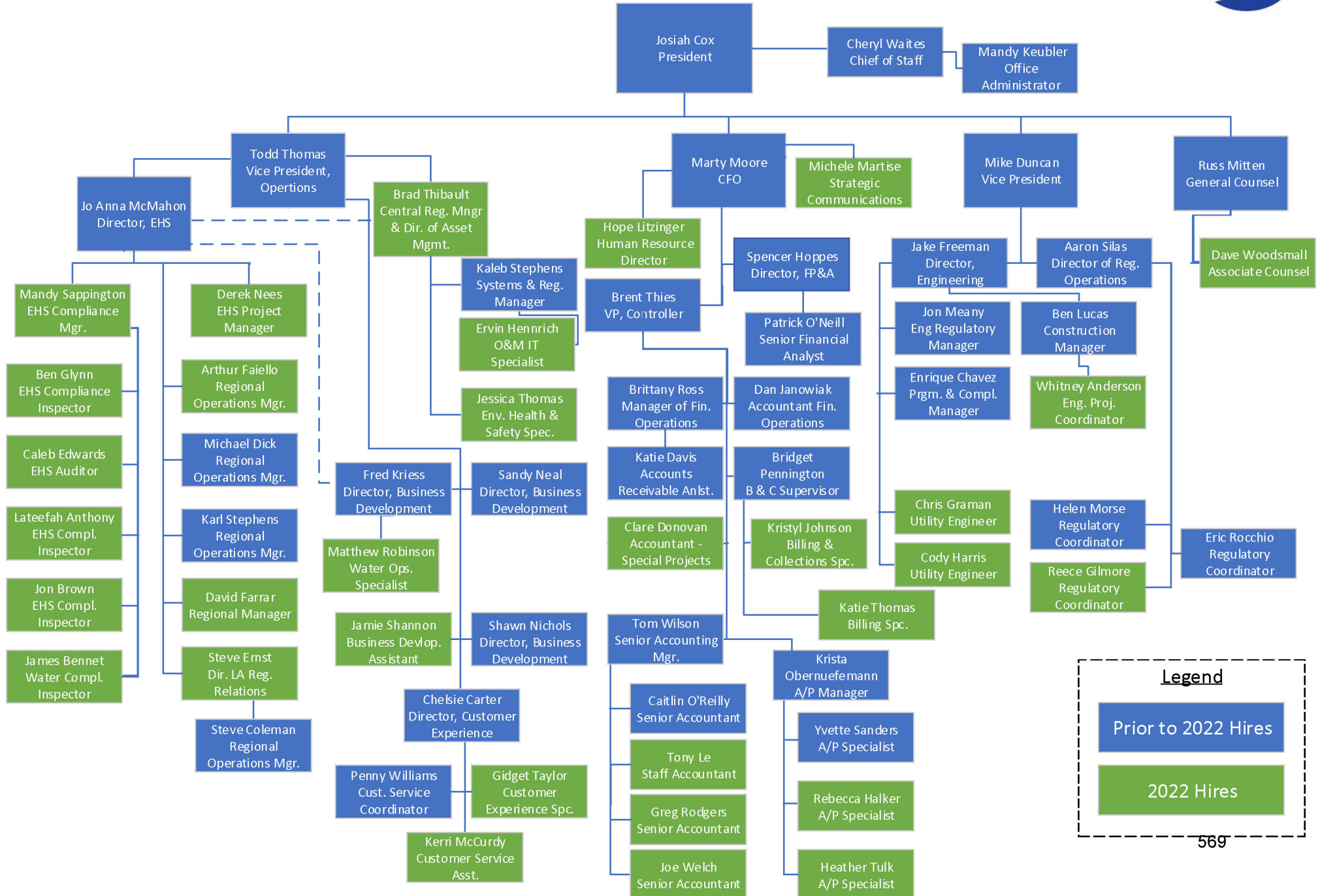


Arkansas CSWR Organizational Chart Detail



ORGANIZATION CHART 11/30/2022

67 Full Time Employees



**The attachment concerning Rating
Agency/Prospectus is not
applicable to this docket**

Customer Call Escalation Categories and Procedures – During Regular Business Hours

Purpose: To identify the different types of customer reported calls, identify the priority of those calls, and determine who the call should be routed to, and the expected response time for the issue.

General Procedures:

- Work orders created by Customer Service should only be CLOSED by customer service. CS owns communication back to the customer with results
- Field Staff should update the status of the work order when:
 - Problem is identified (i.e. we know this is our issue, working on it; contact made with customer, etc) – TAKE PICTURES BEFORE
 - Solution is identified and in flight (even if set for a future date) – keeping this updated will help alleviate repeat calls and allow customer service to respond on behalf of field staff
 - Work is completed – every effort to include before and after photos should be attached to the work orders
 - Work order is marked COMPLETE by field when the issue is resolved
 - New work orders should be created for cosmetic repairs, etc resulting from that work and referenced in the initial work order.

Type of Call	Criteria	Contact
Emergency	<ul style="list-style-type: none"> • Any outage/interruption of service • Sewage backup in a home or public space • Alarm (visual or audible) on a lift station or treatment plant • Main break/leak that is destructive or disturbing property • Safety issues, such as missing manhole covers, missing fencing, etc 	<ul style="list-style-type: none"> • Call/text to main emergency contacts for the O&M company • Assignment of ticket to designated O&M emergency contact • Response approach/time – Location must be visited by O&M within one hour of receipt of call • Customer Contact – O&M contractor should communicate with customer service with plans to respond • Internally – CSWR BWA group, Regional Manager • Work orders are marked COMPLETE by field, CLOSED by Customer Service
Critical	<ul style="list-style-type: none"> • Water leak/break not causing immediate damage • Low Pressure reports (water) • Report of liquids from manholes, in trenches, ditches that does not appear to be solely sewage (i.e. rainwater) • Water aesthetic issues that customer service cannot resolve over the call 	<ul style="list-style-type: none"> • Internally – CSWR BWA group email • Assignment of ticket to designated O&M emergency contact • Response approach/time – Customer should be contacted by O&M within one hour of call to determine if the issue is escalated to Emergency or de-escalated to Major work. • O&M updates work order to appropriate status and responds accordingly • Work orders are marked COMPLETE by field, CLOSED by Customer Service
Major	<ul style="list-style-type: none"> • Work de-escalated by O&M from Critical • Investigative work orders for service connections 	<ul style="list-style-type: none"> • Internally, N/A unless deemed necessary by the O&M team

	<ul style="list-style-type: none"> • Tap requests (once investigative work order is complete, and funds received) • Inspections 	<ul style="list-style-type: none"> • If capacity of system is in question (wastewater, water, or available connection) – Jake Freeman • Response time/approach <ul style="list-style-type: none"> ○ Within 48 hours (typically identified by tariff) ○ By the date indicated on the work order (for future dates) ○ Inspections – customer service will communicate the scheduled date with customer and provide date to O&M, no sooner than 48 hours
Minor	<ul style="list-style-type: none"> • Cosmetic repairs to be completed after field work is complete • Slow leaks • Road Repairs 	<ul style="list-style-type: none"> • Internally – updates reported at bi-weekly O&M meetings • Tickets are created by O&M unless reported by customer; these should be researched by Customer Service before creating a new work order • Assignment is made and scheduled by O&M designated staff • Worked orders are COMPLETED by field, CLOSED by the creator of the ticket

**An attachment concerning
Development Agreements is not
applicable to this docket**

Schedule Support will be provided electronically in it's native format.

Native Schedules will be provided electronically in their native format.

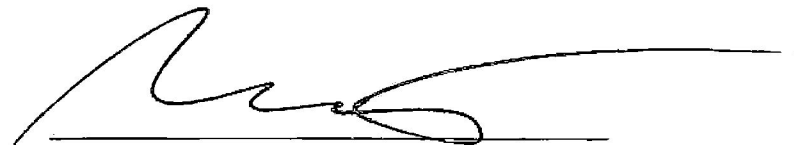
STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

AFFIDAVIT OF BRENT G. THIES

BEFORE ME, the undersigned authority, on this day personally appeared Brent G. Thies, who having been placed under oath by me did depose as follows:

1. "My name is Brent G. Thies. I am of sound mind and capable of making this affidavit. The facts stated herein are true and correct based on my personal knowledge. My current position is Vice President & Corporate Controller of CSWR, LLC.
2. I have reviewed the CSWR-Texas Utility Operating Company, LLC's Statement of Intent to Change Rates and all information contained therein, including all information included in the cost of service schedules, the resulting calculation of the proposed rates, and all bases for the relief under the statement of intent. Such information is true and correct to the best of my knowledge."

Further affiant sayeth not.



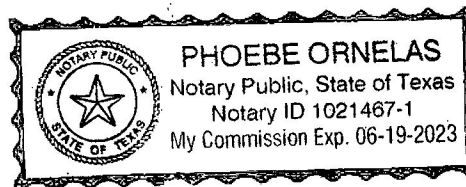
Brent G. Thies

SUBSCRIBED AND SWORN TO BEFORE ME by the said Brent G. Thies on this 24th day of January, 2023.



Notary Public, State of Texas

My commission expires: 6/19/2023



The video of the condition of certain systems at the time CSWR-Texas acquired those systems referenced in CSWR-Texas' Statement of Intent is available at this link: <https://f.io/zftkNmNb>

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	6,820	606	7,426	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	5,387	(2,008)	3,379	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor		-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	747	-	747	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	59,093	(6,723)	52,369	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	1,584	1,584	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	12	-	12	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	10,653	(1,654)	8,999	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	7,710	-	7,710	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	52,925	4,313	57,238	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	143,348	(3,884)	139,464	Add Lines 1-20
22.	403		Depreciation	3,447	1,343	4,790	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	1,910	403	2,313	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			3,138	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	148,706	(2,138)	149,706	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	109,618			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(39,088)			Line 26 less Line 25
28.			REQUESTED RETURN			16,986	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			166,691	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			7,888	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	158,804	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			678	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	3,639	-	3,639	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	1,698	-	1,698	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	52	-	52	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	38,108	(1,462)	36,646	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	679	679	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	2	-	2	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	1,376	7,413	8,789	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	5,020	-	5,020	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	6,436	852	7,287	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	56,331	7,481	63,812	Add Lines 1-20
22.	403		Depreciation	152	(96)	56	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	51	286	338	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			1,490	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	56,534	7,671	65,696	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	35,720			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(20,815)			Line 26 less Line 25
28.			REQUESTED RETURN			8,066	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			73,762	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			5,602	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	68,160	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			88	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	-	2,540	2,540	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	-	1,155	1,155	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	2,655	7,529	10,184	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	227	227	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	3	-	3	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	123	4,313	4,436	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	-	-	-	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	1,739	2,152	3,891	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	4,521	17,916	22,436	Add Lines 1-20
22.	403		Depreciation	1	12	13	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	-	113	113	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			39	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	4,522	18,041	22,602	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	2,000			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(2,522)			Line 26 less Line 25
28.			REQUESTED RETURN			213	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			22,815	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	22,815	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			154	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	14,328	1,605	15,934	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	6,150	1,099	7,249	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	63,750	94,391	158,141	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	5,017	5,017	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	17	-	17	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	3,462	5,792	9,254	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	1,995	-	1,995	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	22,227	12,170	34,397	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	111,930	120,073	232,003	Add Lines 1-20
22.	403		Depreciation	30,340	42,229	72,569	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	3	2,493	2,496	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			30,834	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	142,273	164,795	337,901	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	53,378			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(88,895)			Line 26 less Line 25
28.			REQUESTED RETURN			166,894	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			504,795	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			604	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	504,191	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			954	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	5,205	(3,570)	1,635	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	4,213	(3,469)	744	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	237	-	237	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	54,102	(9,332)	44,770	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	1,400	1,400	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	4	-	4	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	3,803	4,735	8,538	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	4,221	-	4,221	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	16,552	2,520	19,072	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	88,336	(7,715)	80,621	Add Lines 1-20
22.	403		Depreciation	856	(788)	68	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	131	565	697	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			9,287	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	89,323	(7,937)	90,673	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	22,743			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(66,579)			Line 26 less Line 25
28.			REQUESTED RETURN			50,268	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			140,941	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			351	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	140,590	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			223	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	25,035	(25,035)	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	27,124	(10,450)	16,674	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	3,436	4,150	7,586	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	162	-	162	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	125,451	59,313	184,764	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	5,655	5,655	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	24	-	24	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	9,282	21,308	30,590	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	12,970	-	12,970	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	57,734	14,471	72,206	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	261,218	69,413	330,631	Add Lines 1-20
22.	403		Depreciation	4,160	62,029	66,189	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	677	2,818	3,495	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			26,671	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	266,055	134,260	426,986	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	131,705			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(134,350)			Line 26 less Line 25
28.			REQUESTED RETURN			144,362	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			571,348	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			2,947	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	568,400	Line 29 less Line 30 (if line 30 is negative, add the two lines)
32.	666	766	Regulatory (rate case) expense			1,326	Schedule II-11, Column D, Line 19

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	-	2,358	2,358	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	-	1,073	1,073	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	1,418	6,600	8,018	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	191	191	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	-	-	-	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	-	4,304	4,304	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	-	-	-	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	953	1,998	2,951	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	2,371	16,525	18,896	Add Lines 1-20
22.	403		Depreciation	-	12	12	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	-	95	95	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			34	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	2,371	16,632	19,037	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	-			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(2,371)			Line 26 less Line 25
28.			REQUESTED RETURN			182	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			19,219	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	19,219	Line 29 less Line 30 (if line 30 is negative, add the two lines)
32.	666	766	Regulatory (rate case) expense			143	Schedule II-11, Column D, Line 19

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	6,112	(626)	5,486	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	1,879	617	2,496	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	0	-	0	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	88,649	-	88,649	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	1,815	1,815	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	9	-	9	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	7,725	1,148	8,873	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	3,960	-	3,960	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	42,937	4,617	47,554	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	151,271	7,571	158,842	Add Lines 1-20
22.	403		Depreciation	13,826	(7,287)	6,539	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	637	609	1,246	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			4,000	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	165,734	893	170,627	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	93,837			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(71,897)			Line 26 less Line 25
28.			REQUESTED RETURN			21,651	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			192,278	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			10,200	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	182,078	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			477	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	137,019	(137,019)	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	1,275	22,053	23,328	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	718	5,824	6,541	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	34,654	2,601	37,254	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	4,480	4,480	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	38	-	38	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	14,361	(3,399)	10,962	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	991	-	991	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	84,478	27,619	112,097	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	273,534	(77,842)	195,692	Add Lines 1-20
22.	403		Depreciation	5,607	61,957	67,563	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	856	2,236	3,092	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			28,714	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	279,997	(13,649)	295,062	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	150,526			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(129,470)			Line 26 less Line 25
28.			REQUESTED RETURN			155,421	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			450,483	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			186	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	450,297	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			2,120	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	22,078	(22,078)	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	2,511	(648)	1,863	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	0	522	522	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	0	-	0	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	91,807	6,352	98,159	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	1,577	1,577	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	5	-	5	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	4,827	1,995	6,822	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	1,497	-	1,497	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	29,829	2,943	32,772	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	152,555	(9,337)	143,218	Add Lines 1-20
22.	403		Depreciation	1,554	(1,229)	326	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	2,265	602	2,867	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			2,748	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	156,374	(9,964)	149,158	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	82,546			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(73,828)			Line 26 less Line 25
28.			REQUESTED RETURN			14,873	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			164,032	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			5,680	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	158,352	Line 29 less Line 30 (if line 30 is negative, add the two lines)
32.	666	766	Regulatory (rate case) expense			303	Schedule II-11, Column D, Line 19

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	12,024	(6,805)	5,220	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	7,021	(4,647)	2,375	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	125	-	125	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	252,675	18,451	271,127	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	4,395	4,395	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	12	-	12	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	11,050	19,751	30,800	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	8,873	-	8,873	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	72,760	6,795	79,555	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	364,541	37,940	402,481	Add Lines 1-20
22.	403		Depreciation	6,309	(3,343)	2,966	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	8,206	1,778	9,984	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			5,242	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	379,055	36,376	420,673	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	254,227			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(124,828)			Line 26 less Line 25
28.			REQUESTED RETURN			28,372	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			449,045	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			7,715	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	441,330	Line 29 less Line 30 (if line 30 is negative, add the two lines)
32.	666	766	Regulatory (rate case) expense			695	Schedule II-11, Column D, Line 19

UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	1,205	9,589	10,794	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	234	4,676	4,911	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	13,892	62,804	76,696	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	2,208	2,208	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	12	-	12	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	2,598	6,485	9,083	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	1,307	-	1,307	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	7,293	9,089	16,382	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	26,541	94,851	121,391	Add Lines 1-20
22.	403		Depreciation	2,780	27,848	30,628	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	59	1,099	1,158	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			10,724	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	29,380	123,798	163,901	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	16,785			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(12,595)			Line 26 less Line 25
28.			REQUESTED RETURN			58,046	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			221,947	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	221,947	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			656	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	221	2,273	2,494	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	-	1,135	1,135	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	4,630	14,200	18,830	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	380	380	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	3	-	3	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	245	4,325	4,571	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	887	-	887	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	3,425	2,100	5,525	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	9,411	24,414	33,825	Add Lines 1-20
22.	403		Depreciation	1	1,010	1,011	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	-	189	189	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			497	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	9,412	25,613	35,522	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	3,990			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(5,422)			Line 26 less Line 25
28.			REQUESTED RETURN			2,690	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			38,211	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	38,211	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			152	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	1,668	219	1,887	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	0	859	859	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	0	-	0	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	20,299	1,792	22,090	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	534	534	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	2	-	2	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	1,844	2,538	4,382	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	3,355	-	3,355	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	9,022	722	9,744	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	36,191	6,663	42,854	Add Lines 1-20
22.	403		Depreciation	1,425	(400)	1,026	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	2,008	198	2,205	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			1,222	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	39,624	6,461	47,307	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	25,433			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(14,191)			Line 26 less Line 25
28.			REQUESTED RETURN			6,616	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			53,923	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			301	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	53,622	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			116	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	6,993	(6,993)	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	8,825	(2,280)	6,545	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	3,499	(1,203)	2,296	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	53	-	53	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	76,742	(3,624)	73,119	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	1,532	1,532	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	5	-	5	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	4,634	12,700	17,333	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	12,066	-	12,066	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	24,013	1,678	25,691	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	136,830	1,810	138,640	Add Lines 1-20
22.	403		Depreciation	269	(149)	120	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	173	589	762	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			2,404	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	137,271	2,251	141,926	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	34,536			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(102,736)			Line 26 less Line 25
28.			REQUESTED RETURN			13,012	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			154,938	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			1,154	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	153,784	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			289	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	2,598	169	2,767	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	1,536	(277)	1,259	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	38	-	38	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	17,740	7,400	25,140	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	891	891	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	3	-	3	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	1,436	2,920	4,356	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	4,576	-	4,576	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	8,292	2,158	10,450	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	36,218	13,261	49,479	Add Lines 1-20
22.	403		Depreciation	90	9,199	9,289	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	218	342	560	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			4,727	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	36,527	22,801	64,055	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	36,717			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	190			Line 26 less Line 25
28.			REQUESTED RETURN			25,587	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			89,643	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			237	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	89,405	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			168	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	94	995	1,088	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	-	495	495	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	3,155	14,200	17,355	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	296	296	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	1	-	1	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	53	4,339	4,392	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	590	-	590	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	374	922	1,296	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	4,267	21,247	25,514	Add Lines 1-20
22.	403		Depreciation	0	1,003	1,003	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	-	147	147	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			481	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	4,268	22,397	27,146	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	998			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(3,270)			Line 26 less Line 25
28.			REQUESTED RETURN			2,605	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			29,751	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	29,751	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			66	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	84,824	(84,824)	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	38,417	(10,761)	27,656	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	18,915	(6,333)	12,582	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	405	-	405	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	115,407	(18,785)	96,622	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	19	5,235	5,254	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	22	-	22	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	19,837	(10,417)	9,421	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	23,426	-	23,426	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	100,246	4,642	104,889	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	401,519	(121,243)	280,276	Add Lines 1-20
22.	403		Depreciation	26,040	29,696	55,736	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	6,746	1,875	8,621	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			29,057	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	434,306	(89,672)	373,691	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	256,896			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(177,409)			Line 26 less Line 25
28.			REQUESTED RETURN			157,279	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			530,970	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			3,689	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	527,281	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			1,230	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	2,030	16,944	18,974	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	-	8,632	8,632	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	9,272	15,273	24,545	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	2,329	2,329	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	21	-	21	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	3,096	1,438	4,534	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	169	-	169	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	14,700	15,355	30,055	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	29,288	59,971	89,259	Add Lines 1-20
22.	403		Depreciation	1,945	37,066	39,011	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	474	1,158	1,632	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			16,238	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	31,708	98,195	146,141	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	23,325			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(8,382)			Line 26 less Line 25
28.			REQUESTED RETURN			87,895	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			234,036	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	234,036	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			1,202	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	5,099	(3,638)	1,461	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	688	(23)	665	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	(0)	-	(0)	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	23,504	-	23,504	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	401	401	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	1	-	1	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	1,285	3,097	4,382	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	2,712	-	2,712	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	7,340	488	7,828	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	40,630	325	40,955	Add Lines 1-20
22.	403		Depreciation	678	(145)	534	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	333	151	484	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			811	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	41,641	332	42,783	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	29,902			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(11,739)			Line 26 less Line 25
28.			REQUESTED RETURN			4,387	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			47,170	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			6,963	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	40,208	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			83	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	477	3,923	4,399	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	681	1,320	2,001	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	-	-	-	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	2,757	11,709	14,466	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	896	896	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	5	-	5	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	1,188	3,278	4,466	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	1,766	-	1,766	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	2,957	3,704	6,661	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	9,831	24,830	34,661	Add Lines 1-20
22.	403		Depreciation	1,267	18,228	19,496	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	16	446	462	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			5,532	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	11,114	43,504	60,150	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	6,148			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(4,965)			Line 26 less Line 25
28.			REQUESTED RETURN			29,942	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			90,092	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			-	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	90,092	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			267	Schedule II-11, Column D, Line 19
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UTILITY NAME: <u>CSWR Texas Utility Operating Company, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUCT Docket No. <u>54565</u>			Test Year End: <u>12/31/2022</u>			

A	B		C	D	E	F=D+E	G
	Acct. No.			Historical Test Year	K & M Changes	Adjusted Test Year	
Line	Water	Sewer	Account Name				Reference / Instructions
1.	610	710	Purchased water/sewer treatment	-	-	-	Schedule II-3, Columns C-E, Line 1
2.		711	Sludge Removal Expense	-	-	-	Schedule II-3, Columns C-E, Line 2
3.	615.1	715.1	Power Expense-wells, booster pumps	3,481	1,126	4,607	Schedule II-3, Columns C-E, Line 3
4.	618	718	Chemicals and other volume related expenses	10,362	(8,267)	2,096	Schedule II-3, Columns C-E, Line 4
5.	601.1	701.1	Employee labor	-	-	-	Schedule II-3, Columns C-E, Line 5
6.	620	720	Materials	0	-	0	Schedule II-3, Columns C-E, Line 6
7.	631-636	731-736	Contract work	101,788	13,538	115,325	Schedule II-3, Columns C-E, Line 7
8.	650	750	Transportation expenses	-	-	-	Schedule II-3, Columns C-E, Line 8
9.	664	764	Other plant maintenance	-	-	-	Schedule II-3, Columns C-E, Line 9
10.	601.2	702.2	Office salaries	-	-	-	Schedule II-3, Columns C-E, Line 10
11.	603	703	Management salaries	-	-	-	Schedule II-3, Columns C-E, Line 11
12.	604	704	Employee pensions & benefits	-	-	-	Schedule II-3, Columns C-E, Line 12
13.	615.8	715.8	Purchased power- G&A	-	-	-	Schedule II-3, Columns C-E, Line 13
14.	670	770	Bad debt expense	-	2,054	2,054	Schedule II-3, Columns C-E, Line 14
15.	676	776	Office services & rentals	-	-	-	Schedule II-3, Columns C-E, Line 15
16.	677	777	Office supplies & expenses	3	-	3	Schedule II-3, Columns C-E, Line 16
17.	656-659	756-759	Insurance	3,120	5,719	8,839	Schedule II-3, Columns C-E, Line 17
18.	667	767	Regulatory expense (other)	3,177	-	3,177	Schedule II-3, Columns C-E, Line 18
19.	675	775	Miscellaneous expenses	21,501	1,847	23,348	Schedule II-3, Columns C-E, Line 19
20.						-	Schedule II-3, Columns C-E, Line 20
21.			Total operating Expenses	143,433	16,017	159,450	Add Lines 1-20
22.	403		Depreciation	2,284	2,304	4,588	Schedule III-3, Column F, Line 32
23.	408		Taxes Other than Income	4,572	904	5,476	Schedule IV-2, Column F, Line 8
24.	409/10		Income Tax Expense			5,941	Schedule V-1, Column C, Line 6
25.			TOTAL EXPENSES	150,289	19,225	175,455	Add Lines 21-24
26.			TOTAL HISTORIC REVENUE	57,940			Schedule I-2(a), Line 6
27.			HISTORICAL TEST YEAR RETURN	(92,348)			Line 26 less Line 25
28.			REQUESTED RETURN			32,157	Schedule III-1, Line 3
29.			TOTAL REVENUE REQUIREMENT			207,611	Line 25 plus Line 28
30.			LESS: OTHER REVENUES			1,286	Schedule II-2(b), Column D, Line 8
31.			Revenue for Rate Design		(to VI, line 1)	206,325	Line 29 less Line 30 (if line 30 is negative, add the two lines)

32.	666	766	Regulatory (rate case) expense			193	Schedule II-11, Column D, Line 19
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