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

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

WINDERMERE OAKS WATER SUPPLY CORPORATION'S
FIRST ERRATA TO THE REBUTTAL TESTIMONY OF MIKE NELSON

COMES NOW, Windermere Oaks Water Supply Corporation (WOWSC) and hereby files this First Errata to the Rebuttal Testimony of Mike Nelson on behalf of WOWSC, originally filed on June 7, 2022. This errata corrects the references listed below:

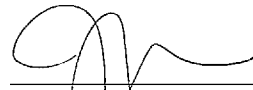
<u>Page</u>	<u>Line</u>	<u>Original</u>	<u>Correction</u>
5	15	“\$73,811”	“\$75,045”
5	15	“\$33,195”	“\$33,011”
5	16	“\$107,006”	“\$108,056”
5	16	“\$49,000”	“\$47,888”
5	FN4	“Attachment MN-6”	“Revised Attachment MN-6”

The revisions are shown in the attached redlined pages and reflected in the attached clean version of the Errata to the Rebuttal Testimony of Mike Nelson.

Respectfully submitted,

**LLOYD GOSSELINK ROCHELLE &
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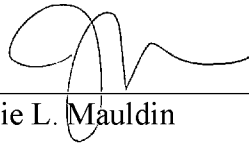
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**ATTORNEYS FOR WINDERMERE OAKS
WATER SUPPLY CORPORATION**

CERTIFICATE OF SERVICE

I certify that, unless otherwise ordered by the presiding officer, notice of the filing of this document was provided to all parties of record via electronic mail on December 19, 2022, in accordance with the Order Suspending Rules, issued in Project No. 50664.

A handwritten signature in black ink, appearing to read 'Jamie L. Mauldin', is positioned above a horizontal line.

Jamie L. Mauldin

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§ ADMINISTRATIVE HEARINGS**

REDLINED

**ERRATA TO THE
REBUTTAL TESTIMONY**

OF

MIKE NELSON

ON BEHALF OF

WINDERMERE OAKS WATER SUPPLY CORPORATION

DECEMBER 19, 2022

1 A. Yes. Ms. Gilford recognizes that the Texas Water Code (“TWC”) § 13.043(j) requires that
2 the Commission use a methodology that preserves the financial integrity of the retail public
3 utility. She testifies that if WOWSC provides sufficient evidence in its rebuttal testimony
4 to demonstrate that recovery of outside legal expenses are necessary to preserve its
5 financial integrity, then she recommends that the Commission consider that information.

6 **Q. PLEASE DESCRIBE THE IMPACT THAT DISALLOWING THE OUTSIDE**
7 **LEGAL EXPENSES WOULD HAVE ON THE FINANCIAL INTEGRITY OF**
8 **WOWSC.**

9 A. If the Commission adopts Staff’s recommended water and wastewater base rates, WOWSC
10 will not generate sufficient revenue to recover Staff’s “adjusted” 2019 revenue
11 requirement. The recommended base rates recover approximately \$49,000 less when one
12 includes WOWSC’s gallonage fees and 2019 usage. As discussed in the Rebuttal
13 Testimony of Grant Rabon, Staff significantly overestimates WOWSC’s variable revenue
14 from water sold and wastewater treated. WOWSC’s 2019 water gallonage revenue is
15 estimated at \$75,045 and wastewater gallonage revenue is estimated at \$33,011 for a total
16 of \$108,056⁴ which is, \$47,888 short, of Staff’s gallonage revenue of \$155,944.⁵
17 Additionally, the significantly reduced revenue would severely impact WOWSC’s ability
18 to: a) maintain binding loan covenants; b) make required repairs and improvements to
19 aging equipment, such as the clarifier and water tank; c) react to and mitigate
20 environmental challenges (zebra mussels, dispersant fields); d) retain current legal counsel

⁴ See Windermere Oaks Water Supply Corporation’s 2019 Water Sewer Revenue Model (provided as Revised Attachment MN-6).

⁵ See Direct Testimony of Stephen Mendoza, Attachment SJM-3 at 2 (May 5, 2021) (Mendoza Direct).

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DECISION BY WINDERMERE OAKS §
WATER SUPPLY CORPORATION TO § OF
CHANGE WATER AND SEWER RATES §
§ ADMINISTRATIVE HEARINGS**

**CLEAN COPY ERRATA
TO THE REBUTTAL TESTIMONY
OF**

MIKE NELSON

**ON BEHALF OF
WINDERMERE OAKS WATER SUPPLY CORPORATION**

December 19, 2022

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ATTACHMENTS

Revised Attachment MN-6	Windermere Oaks Water Supply Corporation's 2019 Water Sewer Revenue Model
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1 **SOAH DOCKET NO. 473-20-4071.WS**
2 **PUC DOCKET NO. 50788**

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

REBUTTAL TESTIMONY OF
MIKE NELSON

3 **I. INTRODUCTION**

4 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.**

5 A. My name is Mike Nelson. I serve as a Board member and Treasurer for the Windermere
6 Oaks Water Supply Corporation (“WOWSC”). My business address in this capacity is 424
7 Coventry Road, Spicewood, Texas, 78669.

8 **Q. ARE YOU THE SAME MIKE NELSON WHO PROVIDED DIRECT TESTIMONY**
9 **IN THIS CASE?**

10 A. Yes, I am.

11 **II. PURPOSE OF REBUTTAL TESTIMONY**

12 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS**
13 **PROCEEDING?**

14 A. The purpose of my rebuttal testimony is to respond to certain recommended adjustments
15 presented by the Public Utility Commission (“Commission”) Staff in direct testimony.
16 Further, I respond to factual inaccuracies and general policy issues addressed in the Direct
17 Testimonies of Ratepayer Representatives of the Windermere Oaks Water Supply
18 Corporation (“Ratepayers”).

19 Specifically, I respond to Staff witness Maxine Gilford’s recommendations to
20 remove all outside legal costs from WOWSC’s rates. I also respond to Commission Staff

1 witness Stephen Mendoza's recommendations on WOWSC's base rates. Lastly, I respond
2 to Ratepayer witness Patti Flunker's discussion of the rate development process.

3 **III. RESPONSE TO INITIAL TESTIMONY OF MAXINE GILFORD**

4 **Q. PLEASE DESCRIBE STAFF'S RECOMMENDATION REGARDING WOWSC'S**
5 **BASE RATES.¹**

6 A. Ms. Gilford recommends a total revenue requirement of \$404,855, which equates to a water
7 revenue requirement of \$242,913 and wastewater revenue requirement of \$161,942. I will
8 address these recommendations in my rebuttal of Commission Staff witness Stephen
9 Mendoza, below.

10 **Q. PLEASE DESCRIBE STAFF'S PRIMARY RECOMMENDATION REGARDING**
11 **THE INCLUSION OF OUTSIDE LEGAL EXPENSES.²**

12 A. Ms. Gilford recommends removing the entire \$171,337 for outside legal expenses from the
13 revenue requirement. Ms. Gilford testifies that WOWSC has failed to show that the legal
14 expenses incurred to litigate the contested matters are just and reasonable expenses that
15 may be recovered through rates. She also states that WOWSC has failed to show how these
16 expenses benefit ratepayers and that the outcome of one of the proceedings is unknown.
17 Lastly, she testifies that these expenses occurred outside of a test year and therefore should
18 not be included in rates. WOWSC witness Joe Gimenez rebuts these arguments in his
19 rebuttal testimony.

20 **Q. DOES STAFF SUGGEST ANY ALTERNATIVE RECOMMENDATIONS FOR**
21 **INCLUSION OF THE OUTSIDE LEGAL EXPENSES?³**

¹ Direct Testimony of Maxine Gilford at 6:13-15 (May 5, 2021) (Gilford Direct).

² Gilford Direct at 12:8-19.

³ Gilford Direct at 16:3-7.

1 A. Yes. Ms. Gilford recognizes that the Texas Water Code (“TWC”) § 13.043(j) requires that
2 the Commission use a methodology that preserves the financial integrity of the retail public
3 utility. She testifies that if WOWSC provides sufficient evidence in its rebuttal testimony
4 to demonstrate that recovery of outside legal expenses are necessary to preserve its
5 financial integrity, then she recommends that the Commission consider that information.

6 **Q. PLEASE DESCRIBE THE IMPACT THAT DISALLOWING THE OUTSIDE**
7 **LEGAL EXPENSES WOULD HAVE ON THE FINANCIAL INTEGRITY OF**
8 **WOWSC.**

9 A. If the Commission adopts Staff’s recommended water and wastewater base rates, WOWSC
10 will not generate sufficient revenue to recover Staff’s “adjusted” 2019 revenue
11 requirement. The recommended base rates recover approximately \$49,000 less when one
12 includes WOWSC’s gallonage fees and 2019 usage. As discussed in the Rebuttal
13 Testimony of Grant Rabon, Staff significantly overestimates WOWSC’s variable revenue
14 from water sold and wastewater treated. WOWSC’s 2019 water gallonage revenue is
15 estimated at \$75,045 and wastewater gallonage revenue is estimated at \$33,011 for a total
16 of \$108,056⁴ which is, \$47,888 short, of Staff’s gallonage revenue of \$155,944.⁵
17 Additionally, the significantly reduced revenue would severely impact WOWSC’s ability
18 to: a) maintain binding loan covenants; b) make required repairs and improvements to
19 aging equipment, such as the clarifier and water tank; c) react to and mitigate
20 environmental challenges (zebra mussels, dispersant fields); d) retain current legal counsel

⁴ See Windermere Oaks Water Supply Corporation’s 2019 Water Sewer Revenue Model (provided as Revised Attachment MN-6).

⁵ See Direct Testimony of Stephen Mendoza, Attachment SJM-3 at 2 (May 5, 2021) (Mendoza Direct).

1 and/or to find subsequent legal counsel, putting the organization at risk of additional legal
2 action brought by the same small group of members.

3 **Q. DOES WOWSC HAVE ACCESS TO EXCESS FUNDS TO USE FOR LEGAL**
4 **EXPENSES?**

5 A. No. As discussed in the rebuttal testimony of Joe Gimenez, WOWSC has three promissory
6 notes with CoBank. However, each of those three promissory notes are predicated on use
7 for explicit purposes: a) finance various capital expenditures; b) refinance indebtedness to
8 First United Bank and Trust; and c) purchase a new clarifier/pre-treatment tank and UV
9 treatment equipment. WOWSC must use these funds as expressly provided in the loan
10 covenants and cannot pay for outside legal expenses with them.

11 **Q. IF THE OUTSIDE LEGAL EXPENSES WERE ALLOWED, DO YOU AGREE**
12 **WITH STAFF'S RECOMMENDED TIME-PERIOD FOR RECOVERY?**

13 A. No, as explained further in the rebuttal testimonies of Joe Gimenez and Grant Rabon, these
14 outside legal expenses were primarily incurred over a two-year period. WOWSC should
15 be allowed to recover these amounts over a corresponding time period. The lawsuit styled
16 *TOMA Integrity v. WOWSC*,⁶ was filed December 12, 2017. WOWSC began incurring
17 legal defense invoices starting in 2018, not 2016.

18 **Q. WHAT IMPACT WOULD A RECOVERY PERIOD OF LONGER THAN TWO**
19 **YEARS HAVE ON THE FINANCIAL INTEGRITY OF WOWSC?**

20 A. Prolonging the recovery of these legal expense payments would severely impact
21 WOWSC's ability to retain current legal counsel and to find subsequent legal counsel to
22 defend itself from ongoing litigation and potential future legal challenges. Furthermore, a

⁶ *TOMA Integrity v. Windermere Oaks Water Supply Corporation*, No. 47531 (33rd Dist. Ct., Burnet County, Tex., Dec. 12, 2017) (*TOMA Lawsuit*).

1 small group of members have initiated litigation against WOWSC three times in the courts
2 since the end of 2017 and have shown no signs of stopping.⁷ Thus, it is likely that WOWSC
3 will incur additional legal costs related to litigation in the future.

4 **Q. WHAT IS STAFF'S RECOMMENDATION REGARDING WOWSC'S**
5 **RECOVERY OF RATE CASE EXPENSES?**

6 A. Staff witness Maxine Gilford recommends the Commission allow recovery of rate-case
7 expenses in the amount of \$148,747.12.⁸

8 Ms. Gilford further recommends that if WOWSC is permitted to impose a
9 surcharge, that it recover its rate-case expenses through a monthly surcharge to all of its
10 customers over a five-year period.⁹ Ms. Gilford recommends that the monthly amount
11 equal the total rate-case expenses divided by the current number of connections, divided
12 by five years, divided by 12 months and that the Commission limit recovery to the earlier
13 of 60 months or such time that WOWSC recovers the full amount of allowed rate-case
14 expenses. For the expenses incurred through February 28, 2021, the monthly surcharge
15 per water connection and per wastewater connection equals \$4.80 (\$148,747.12 divided by
16 [the sum of 271 water accounts and 245 wastewater accounts] divided by 60 months).

17 **Q. DO YOU AGREE WITH THIS RECOMMENDATION?**

18 A. No. As with the legal expenses, prolonging the recovery of rate-case expenses would
19 severely impact WOWSC's ability to retain current legal counsel and to find subsequent

⁷ See *TOMA Lawsuit*; see also *Rene Ffrench, John Richard Dial, Stuart Bruce Sorgen, and as Representatives for Windermere Oaks Water Supply Corporation v. Friendship Homes & Hangars, LLC, WOWSC, and its Directors William Earnest; Thomas Michael Madden; Dana Martin; Robert Mebane; and Patrick Mulligan (originally styled Double F Hanger Operations, LLC, Lawrence R. Ffrench, Jr., Patricia Flunker, and Mark A. McDonald v. Friendship Homes & Hangars, LLC, and Burnet County Commissioners Court)*, No. 48292 (33rd Dist. Ct., Burnet County, Tex. Jul. 9, 2018) (*Double F Hanger Lawsuit*); and the case at issue in this proceeding (Docket No. 50788).

⁸ Gilford Direct at 18:2-3.

⁹ Gilford Direct at 18:6-14.

1 legal counsel, thus putting the organization at risk from additional litigation. A small group
2 of members have initiated litigation against WOWSC three times in the courts (*Double F*
3 *Hanger* Lawsuit, *TOMA* Lawsuit, and this suit at issue) since the end of 2017 and have
4 shown no signs of stopping. Thus, WOWSC needs to recover funding for rate case
5 expenses related to defense of this rate appeal in order to retain legal counsel in the event
6 of future litigation initiated by WOWSC members.

7 **IV. RESPONSE TO INITIAL TESTIMONY OF SPENCER ENGLISH**

8 **Q. DO YOU AGREE WITH MR. ENGLISH’S ASSESSMENT OF WOWSC’S TOTAL**
9 **DEBT SERVICE?**

10 A. No. For current debt service, Mr. English cites to Direct Testimony of Mike Nelson,
11 Attachment MN-1 at Sheet 3, to determine that WOWSC’s total debt service for 2019 was
12 \$532,283.¹⁰ This is incorrect. In the Direct Testimony of Mike Nelson, Attachment MN-
13 1 at Sheet 3 is titled “WOWSC’s Current Rates—effective March 23, 2020” and does not
14 include the figure \$532,283 or any information regarding WOWSC’s loan.

15 I believe Mr. English is referring to the native file found on the Commission
16 interchange where Attachment MN-1 is the Texas Rural Water Association (TRWA) Rate
17 Analysis. The TRWA Rate Analysis is found at hard copy Attachment MN-2 in the Direct
18 Testimony of Mike Nelson, and does not include Sheets 2 or 3.

19 The number “\$532,283” is found on Sheet 3 of the native TRWA Rate Analysis.
20 However, that sheet is unrelated to WOWSC’s rate analysis and was inadvertently included
21 in the native file. Indeed, the title of Sheet 3 is “1999 Water Revenue Requirement & Rate
22 Design” and is for “Utility: Mauriceville SUD.” To correct the record, in 2019 WOWSC

¹⁰ Direct Testimony of Spencer English at 2:15, and at 4 fn. 1 (May 5, 2021) (Spencer Direct).

1 had one outstanding loan with First United Bank and WOWSC made twelve monthly
2 principal and interest payments of \$4,157.71 which totals to \$49,892.52.

3 **Q. WHAT IS THE EFFECT OF THIS ERROR ON MR. ENGLISH'S**
4 **RECOMMENDATION?**

5 A. It is not exactly clear, as I cannot locate where Mr. English uses "\$532,283" in his analysis.
6 I also cannot locate in Attachment MN-1 Sheet 1 where WOWSC's rates reflect a debt
7 service coverage ratio of 1.0x as Mr. English testifies.¹¹ As discussed in the financial
8 assessment prepared by Grant Rabon in September 2020, WOWSC's debt service coverage
9 ratio for 2019 was 1.1x.¹² There is a slight discrepancy between the number for debt service
10 used by Mr. Rabon and the number included in the testimony above, but the 1.1x debt
11 service coverage as included in Mr. Rabon's assessment is still accurate.

12 **V. RESPONSE TO INITIAL TESTIMONY OF STEPHEN J. MENDOZA**

13 **Q. PLEASE DESCRIBE MR. MENDOZA'S RECOMMENDED ADJUSTMENT TO**
14 **WOWSC'S MONTHLY BASE RATES.**¹³

15 A. Mr. Mendoza recommends a monthly base water rate of \$45.92 and wastewater rate of
16 \$33.87. This recommendation would reduce WOWSC's monthly base rates of \$90.39 for
17 water and \$66.41 for wastewater to amounts lower than the existing base rates prior to the
18 2020 rate increase that is the subject of this appeal (which were \$50.95 and \$40.12 for
19 water and wastewater, respectively).¹⁴

20 **Q. DO YOU AGREE WITH THIS RECOMMENDATION?**

¹¹ Mendoza Direct at 3:17.

¹² See Direct Testimony of Joe Gimenez, Attachment JG-6 at 2 (Mar. 10, 2021) (Gimenez Direct).

¹³ Mendoza Direct at 4:20-5:2.

¹⁴ Mendoza Direct at 5:12-18.

1 A. No. Not only would Mr. Mendoza's recommendation put WOWSC in a financial situation
2 worse than when it decided it was necessary to implement a rate increase, it would also not
3 even appear to allow WOWSC to recover Staff's recommended total revenue requirement
4 of \$404,855 with WOWSC's gallonage fees and 2019 usage. As detailed further in the
5 rebuttal testimony of Grant Rabon, Mr. Mendoza's monthly base rates would fall
6 substantially short, of generating the adjusted revenue requirement. Despite the significant
7 discrepancy, Staff has not explained how WOWSC would account for or otherwise cover
8 the difference in amounts. The WOWSC Board used the TRWA analysis to understand
9 the maximum increases that could be made to the base rates based on the 2019 financials.
10 The TRWA analysis determined WOWSC's 2019 expenses justified maximum base rates
11 totaling \$174.59,¹⁵ and the Board stayed well below that maximum value with base rates
12 totaling \$156.80 (\$90.39 + \$66.41).

13 **VI. RESPONSE TO INITIAL TESTIMONY OF PATTI FLUNKER**

14 **Q. REFERRING TO PATTI FLUNKER'S TESTIMONY,¹⁶ HAS MS. FLUNKER**
15 **RECOMMENDED THE ASSISTANCE OF TRWA ON OCCASIONS OTHER**
16 **THAN FOR A WASTEWATER CIRCUIT RIDER?**

17 A. Yes, that is not the only time Ms. Flunker recommended assistance from TRWA. In fact,
18 Ms. Flunker has mentioned and recommended the use of TRWA on several occasions,
19 including more recently.

20 **Q. PATTI FLUNKER CLAIMS THAT ADDITIONAL FORMULAS WERE USED TO**
21 **DETERMINE THE EFFECTIVE RATE.¹⁷ DO YOU AGREE?**

¹⁵ See Direct Testimony of Mike Nelson, Attachment MN-2 at cell K56.

¹⁶ Direct Testimony of Patti Flunker at 5:6-8 (Apr. 7, 2021) (P. Flunker Direct).

¹⁷ P. Flunker Direct at 8:8-11.

1 A. No, it is my understanding that no additional formulas were used.

2 **Q. PLEASE EXPLAIN MS. FLUNKER'S THEORY THAT THE NUMBER OF**
3 **GALLONS TREATED WAS NOT INCORPORATED INTO THE**
4 **WATER/WASTEWATER STUDY.**¹⁸

5 A. Gallonage charges are included in TRWA's analysis. To share the increased legal expenses
6 burden across all members, WOWSC's Board decided to only adjust base rates and to not
7 change gallonage rates. The new monthly base rates of \$90.39 for water and \$66.41 for
8 wastewater total \$156.80, which was less than the base rates total of \$174.59 in TRWA's
9 analysis. This enabled the Board to move forward with base rates only changes. The base
10 rates changes were calculated to pay an additional $\$65.73 \times 253 = \$16,629.69$ per month
11 towards legal balances. The base rates were not changed to the maximum determined by
12 the TRWA analysis.

13 **VII. CONCLUSION**

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

15 A. Yes, it does.

¹⁸ P. Flunker Direct at 9:4-5.

12/8/2022

Mike Nelson

Subject: WOWSC Water + Waste-Water Revenue Model Y2019 - RevA

Y2019 WOWSC Water and Waste-Water Revenue Model Based on Y2019 Gallonage

			Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue
			January	January	January	February	February	February
WWTP gallons				140,700			125,400	
Process Meter				26,200			23,300	
Water Leaks and Flush							300,000	
				166,900			448,700	
<u>Water Service Rates</u>								
Base charge	\$50.95	per meter						
0 gallons			52	0		56	0	
0 - 2000 gallons	3.55	per 1000 gallons	107	96600	\$342.93	111	93000	\$330.15
2001 - 4000 gallons	6.50	per 1000 gallons	63	184300	\$826.25	67	200900	\$910.55
4001 - 8000 gallons	9.75	per 1000 gallons	40	216400	\$1,353.90	29	153300	\$946.58
8001 - 10000 gallons	13.00	per 1000 gallons	3	28100	\$230.60	3	25400	\$195.50
10001 - 15000 gallons	13.00	per 1000 gallons	0	0	\$0.00	1	10,300	\$89.00
15001 or more	15.00	per 1000 gallons	4	239,000	\$3,285.40	1	31,400	\$396.10
		Gallonage Total	269	764,400	\$6,039.08	268	514,300	\$2,867.88
<u>Sewer Service Rates</u>								
Base Charge	\$40.12	per meter	239			239		
1 - 10000 gallons	\$3.94	per 1000 gallons		565400	\$2,227.68		492600	\$1,940.84

Note RevA: Corrected calculation errors in the 8001-10000 gallons & 15001 or more gallons; corrected gallonage usage & # of accounts for 100

Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage
March	March	March	April	April	April	May	May	May	June	June	June	July	July
	119,100			127,200			166,900			187,000			197,100
	19,100			20,800			22,800			22,000			20800
							16,000			16,000			275000
	138,200			148,000			205,700			225,000			492,900
51	0		51	0		49	0		44	0		41	0
114	89500	\$317.73	110	91800	\$325.89	101	81500	\$289.33	102	82900	\$294.30	86	62100
64	182900	\$811.25	60	187000	\$861.50	61	172600	\$762.00	64	193100	\$877.55	63	181500
30	155700	\$951.08	37	204000	\$1,289.70	44	234300	\$1,452.83	36	195700	\$1,227.68	53	294400
3	27400	\$221.50	5	44200	\$350.10	6	52300	\$410.50	9	82000	\$661.90	11	100500
5	61,100	\$569.80	3	44,800	\$447.70	3	36,800	\$343.70	9	111,100	\$1,040.20	8	94600
1	19,100	\$211.60	5	97,300	\$1,085.00	5	124,900	\$1,499.00	7	159,400	\$1,866.70	9	246,900
268	535,700	\$3,082.95	271	669,100	\$4,359.89	269	702,400	\$4,757.35	271	824,200	\$5,968.32	271	980,000
238			241			240			242			241	
	515500	\$2,031.07		607000	\$2,391.58		620700	\$2,445.56		713700	\$2,811.98		808500

01 - 15000 gallons and 15001 or more

Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts	Gallonage	Revenue	Accounts
July	August	August	August	September	September	September	October	October	October	November	November	November	December
		193,100			208,700			175,900			130,200		
		21,100			11,000								
		214,200			219,700			175,900			130,200		
	42	0		42	0		48	0		49	0		52
\$220.46	73	52800	\$187.44	92	75040	\$266.39	102	80100	\$284.36	104	83400	\$296.07	104
\$808.05	55	159700	\$713.55	37	114500	\$525.95	57	167800	\$754.40	75	212700	\$940.05	62
\$1,868.70	55	330100	\$2,178.98	50	281500	\$1,799.63	51	289200	\$1,855.80	41	213000	\$1,301.85	43
\$812.60	11	100300	\$810.00	8	72300	\$580.70	9	81600	\$656.70	4	37400	\$306.60	5
\$870.60	16	198,700	\$1,864.70	21	257,900	\$2,409.80	12	149,600	\$1,406.00	5	59,200	\$545.10	2
\$3,029.40	17	343,100	\$3,873.20	28	665,700	\$7,888.30	6	142,200	\$1,683.60	4	170,200	\$2,253.40	5
\$7,609.81	269	1,184,700	\$9,627.87	278	1,466,940	\$13,470.77	285	910,500	\$6,640.86	282	775,900	\$5,643.07	273
	243			245			249			246			245
\$3,185.49		972900	\$3,833.23		1033340	\$4,071.36		798700	\$3,146.88		636500	\$2,507.81	

Gallorage	Revenue		Y2019	
December	December		Totals	
129,000			1,900,300	
			187,100	
			607,000	
129,000				
		Accounts	Gallorage	Revenue
		Totals	Totals	Totals
0		577	0	Y2019
94500	\$335.48	1206	983540	3490.50
182400	\$819.80	728	2138600	9610.90
223400	\$1,365.45	509	2795650	17592.15
43200	\$337.10	77	707300	5573.80
20,500	\$176.70	85	1,044,600	9763.30
154,500	\$1,943.00	92	2,393,700	29014.70
718,500	\$4,977.53	3,274	10,063,390	75045.35
		2908	sum	sum
613500	\$2,417.19		8,378,340	33010.66

272.8333333 Average number of water accounts

242 Average number of waste-water accounts

166810.30 water base rate revenue

75045.35 water gallonage revenue

116668.96 waste-water base rate revenue

33010.66 waste-water gallonage revenue

391535.27 Total Projected Revenue Y2019 Water + Waste-Water Services**369541.10 Actual Y2019 Water & Sewer Services Revenue**94.4% **Model over projects revenue by 5.6%****108056.01 Water + Waste-Water Gallonage Projected Revenue Y2019**

The following files are not convertible:

Revised Attachment MN-6_ Errata to the
Rebuttal Testimony of Mike Nelson.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.