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SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

APPLICATION OF MONARCH
UTILITIES I, L.P. FOR AUTHORITY
TO CHANGE RATES

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BEFORE THE STATE OFFICE
OF
ADMINISTRATIVE HEARINGS



REDACTED
DIRECT TESTIMONY
OF
CHRIS EKRUT

ON BEHALF OF THE
OFFICE OF PUBLIC UTILITY COUNSEL

October 20, 2020

522

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

REDACTED DIRECT TESTIMONY OF CHRIS EKRUT

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ACRONYMS AND ABBREVIATIONS

ALJ – Administrative Law Judge

AWWA – American Water Works Association

CWIP – Construction Work in Progress

FIT – Federal Income Tax

GCD – Groundwater Conservation District

HR – Human Resources

O&M – Operations and Maintenance

OPUC – Office of Public Utility Counsel

PUCT – Public Utility Commission of Texas

RFI – Request for Information

RFP – Rate Filing Package

SAWS - San Antonio Water System

SOAH – State Office of Administrative Hearings

TAC – Texas Administrative Code

TCEQ – Texas Commission on Environmental Quality

TWC – Texas Water Code

1 **I. WITNESS IDENTIFICATION AND SCOPE OF TESTIMONY**

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

3 A. My name is Chris Ekrut. I am a Director and Chief Financial Officer for NewGen
4 Strategies & Solutions, LLC (“NewGen”). My business address is 275 W. Campbell Rd.,
5 Ste. 440, Richardson, Texas 75080.

6 **Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**
7 **BACKGROUND.**

8 A. My educational and professional background are outlined in my professional resume,
9 herein included as Attachment CDE-A.

10 **Q. WHAT DOES YOUR WORK WITH NEWGEN ENTAIL?**

11 A. I provide a broad range of consulting services, including, but not limited to:

- 12 • Cost of service and rate design studies
- 13 • Litigation support
- 14 • System valuations
- 15 • Operational and organization studies
- 16 • Socioeconomic impact analysis
- 17 • Business Plan development
- 18 • Program / Project Management

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

20 A. I am testifying on behalf of the Office of Public Utility Counsel (“OPUC”).

21 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC UTILITY**
22 **COMMISSION OF TEXAS (“PUC” OR THE “COMMISSION”)?**

1 A. Yes. I have submitted written direct testimony before the PUCT and the Texas
2 Commission on Environmental Quality (“TCEQ”). Attachment CDE-B is a copy of my
3 testifying record. Additionally, Attachment CDE-A contains a list of the contested cases
4 in which I participated but did not submit testimony.

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

6 A. The purpose of my testimony is to provide my recommendations with respect to the
7 reasonableness of Monarch Utilities I, L.P.’s requested increase in water rates and
8 wastewater rates specific to the Test Year ending September 30, 2019. Please note that I
9 refer to Monarch Utilities I, L.P. herein interchangeably as “Monarch” or the “Company.”

10 **Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.**

- 11 A. My recommendations are summarized as follows:
- 12 • Adjustments should be made to the Company’s requested level of operating and
13 maintenance (“O&M”) expenses to:
 - 14 ○ remove purchased water and purchased wastewater treatment expense from
15 the base rate revenue requirement;
 - 16 ○ remove unfilled positions from Test Year personnel-related expenses from
17 the base rate revenue requirement;
 - 18 ○ reflect a level of advertising expense that is allowable under the
19 Commission’s rules; and
 - 20 ○ remove expenses which are unreasonable, unnecessary, and not in the
21 public interest nor used and useful in the provision of service to ratepayers
22 from the base rate revenue requirement.

- 1 • Adjustments should be made to the Company’s proposed level of rate base to
2 remove the requested level of construction work in progress (“CWIP”).
- 3 • Flow-through adjustments associated with my recommendations should be
4 recognized specific to Return on Investment and Federal Income Taxes (“FIT”).
- 5 • The Company’s requested water rates should be reduced to reflect my proposed
6 adjustments to overall revenue requirements. Further, the Company’s requested
7 water volumetric base rate water design should be amended to ensure higher
8 volume water users do not see a decrease in their monthly bills. Finally,
9 adjustments should be made to the Company’s proposed rate phase-in methodology
10 to account for previously approved rate phase-ins in prior PUCT proceedings.
- 11 • The Company’s requested wastewater rates should be reduced to reflect my
12 proposed adjustments to overall revenue requirements. Further, the Company’s
13 requested wastewater rate design should be amended to maintain the fixed,
14 minimum charge at current levels and recover any additional revenue in the
15 volumetric charge.
- 16 • Specific to the Company’s proposed tariff changes, adjustments should be made to:
17 ○ disallow the Company’s requested change to consolidate all pass-through
18 charges and include purchased water and purchased wastewater treatment
19 expense within the base rate revenue requirement;
20 ○ adjust the Company’s base rate revenue requirement to reflect the
21 Company’s proposal concerning ownership of on-site pressure wastewater
22 units; and

1 o disallow the Company’s proposed adjustments to tap fees until the
2 Company is able to meet its required burden of proof for the requested
3 adjustments.

- 4 • Specific to rate-case expenses, to the extent internally identified expenses are
5 duplicative of the expense levels included in base rate revenue requirements, there
6 should be adjustments made to prevent double recovery. I also recommend that
7 recovery of rate-case expenses be allowed over a minimum of a 24-month period
8 reflective of the impact these surcharges will have on the Company’s ratepayers,
9 particularly those that are already subject to a rate-case surcharge.

10 **II. OPERATION AND MAINTENANCE (“O&M”) EXPENSES**

11 **Q. DO YOU RECOMMEND ADJUSTMENTS TO THE COMPANY’S REQUESTED**
12 **O&M EXPENSES?**

13 A. Yes.

14 **Q. WHAT IS THE BASIS FOR YOUR RECOMMENDED ADJUSTMENTS?**

15 A. 16 Texas Administrative Code (“TAC”) § 24.41(b) states, “Only those expenses that are
16 reasonable and necessary to provide service to the ratepayers may be included in allowable
17 expenses.” Allowable expenses include, “[o]perations and maintenance expense incurred
18 in furnishing normal utility service and in maintaining utility plant used by and useful to
19 the utility in providing such service.”¹ In my review of the Company’s Rate Filing Package
20 (“RFP”), I have identified a number of O&M expenses which do not meet the requirements

¹ 16 TAC § 24.41(b)(1)(A).

1 outlined in 16 TAC § 24.41(b). Each of my recommended adjustments is discussed in
2 more detail below and are grouped by the issue identified.

3 **Q. PLEASE SUMMARIZE THE ISSUES YOU HAVE IDENTIFIED.**

4 A. I am recommending reductions to O&M expenses to address the following issues:

- 5 1) Commensurate with my later recommendation to deny the Company's proposed
6 changes to its pass-through charges, all purchased water and purchased wastewater
7 treatment expense should be removed from the base rate revenue requirement.
8 2) Personnel-related expense associated with positions unfilled at the end of the Test
9 Year, and remaining unfilled, should be removed from the base rate revenue
10 requirement.
11 3) Test Year expenditures for advertising expense should be adjusted to comply with
12 the Commission's rules.
13 4) Expenses which are unreasonable, unnecessary, and not in the public interest nor
14 used and useful in the provision of service to ratepayers should be disallowed.

15 **a. Removal of Purchased Water and Purchased Wastewater Treatment**
16 **Expense from Base Rate Revenue Requirement**

17 **Q. PLEASE EXPLAIN YOUR EARLIER STATEMENT THAT ALL PURCHASED**
18 **WATER AND PURCHASED WASTEWATER TREATMENT EXPENSE SHOULD**
19 **BE DISALLOWED.**

20 A. As I will discuss later in my testimony, I recommend that the Company's requested changes
21 to its purchased water and purchased wastewater treatment pass-through charges be
22 disallowed. The Company is proposing that the Test Year amount of expense for the
23 purchased water and purchased wastewater treatment services be included in the base rate

1 revenue requirement, and only the incremental difference between this amount and the
2 actual expense be included in the pass-through charge. I disagree with the Company's
3 proposed change. To fully reflect the impact of my testimony, an O&M adjustment is
4 warranted to remove these expenses from the Company's base rate revenue requirement
5 since they will be recovered through the Company's pass-through charges.

6 **Q. PLEASE DISCUSS THE ADJUSTMENT TO O&M EXPENSES THAT IS NEEDED**
7 **TO REFLECT YOUR RECOMMENDATION CONCERNING PASS-THROUGH**
8 **CHARGES.**

9 A. As noted in Schedule II-D-1 of the Company's RFP, in Account 610, Purchased Water, the
10 Company has included total expense of \$3,117,159. Also, on this schedule in Account
11 710, Purchased Wastewater Treatment, the Company has included total expense of
12 \$245,660. Commensurate with my recommendation stated above and my testimony as
13 presented below, these amounts should be removed from O&M expenses and passed
14 through to ratepayers via the Company's currently approved pass-through charges.

15 **b. Adjustments to Personnel-Related Expense**
16 **Related to Unfilled Positions**

17 **Q. YOU PREVIOUSLY STATED THAT THE COMPANY HAS REQUESTED THE**
18 **RECOVERY OF PERSONNEL-RELATED EXPENSE ASSOCIATED WITH**
19 **VACANT POSITIONS. HOW DOES THE COMPANY'S HEADCOUNT OF**
20 **EMPLOYEES REQUESTED IN ITS APPLICATION COMPARE WITH ITS**
21 **HISTORICAL LEVEL OF VACANT POSITIONS?**

1 A. According to the testimony of Company Witness Mr. Edward Taussig, Monarch has a total
2 headcount of [REDACTED] employees.² In the Company’s Confidential Response to OPUC Request
3 for Information (“RFI”) No. 1-21, included herein as Confidential Attachment CDE-C, Mr.
4 Taussig provided the employee headcount and number of positions filled, by month from
5 January 2018 through August 2020. As shown in this response, as of the end of the Test
6 Year, the Company maintained a headcount of [REDACTED] employees, but only [REDACTED] of these
7 positions were filled. A further examination of this response shows that the [REDACTED] employee
8 headcount remains consistent in every month provided, but the number of filled positions
9 varies from a low of [REDACTED] to a high of [REDACTED]. However, over
10 the timeframe analyzed, the Company only averaged [REDACTED] filled positions.

11 **Q. WITHIN THE APPLICATION, HOW MANY POSITIONS HAS THE COMPANY**
12 **INCLUDED WITHIN ITS REQUESTED LEVEL OF PERSONNEL-RELATED**
13 **EXPENSE RECOVERY?**

14 A. As noted in the Company’s Confidential Highly Sensitive WP II-D-9.1.f.1, “[REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED].” While Monarch is requesting recovery of a headcount based on [REDACTED]
18 employees, the Company’s response to the RFI indicates that from January 2018 through
19 August 2020, the Company has never maintained its full employee headcount in filled
20 positions.

² Direct Testimony of Edward Taussig at 7:18.

1 **Q. WHAT ARE YOU RECOMMENDING FOR THE COMPANY’S KNOWN AND**
2 **MEASUREABLE ADJUSTMENT TO PERSONNEL-RELATED EXPENSE?**

3 A. As defined in the Class A Water and Wastewater Rate Filing Package, a “Known and
4 Measurable” change should be “verifiable on the record as to amount and certainty of
5 effectuation. Reasonably certain to occur within 12 months of the end of the test year.”³
6 Based on Monarch’s historical filled positions, the Company’s ability to achieve its full
7 head count by December 2020 is clearly uncertain and does not meet the known and
8 measurable standard. Based on the Company’s own responses to the RFI, as of August
9 2020, the Company only had ■■■ of its ■■■ positions filled.⁴ Throughout the months
10 subsequent to the Test Year end, Monarch had between ■■■ to ■■■ positions filled, with ■■■
11 positions open in August 2020. Although some of the unfilled positions as of the end of
12 the Test Year had been filled as testified by Company Witness Mr. Edward Taussig,⁵ other
13 employees had left their employment with Monarch, leaving ■■■ positions unfilled in August
14 2020. Given the uncertainty that Monarch will be able to achieve its full employee
15 headcount subsequent to August 2020, any known and measurable change permitted to
16 Test Year personnel-related expense should only encompass a number of filled positions
17 that are shown to be at a level that has been historically maintained by the Company. Given
18 that the August 2020 filled position count was the most recent employee information
19 provided by the Company, and that the number of employees shown to be on payroll in

³ Class A Water and Wastewater Utility Rate Filing Package at 10.

⁴ Monarch’s Confidential Response to OPUC RFI No.1-21, Confidential Attachment OPUC 1-21. (See Attachment CDE-C).

⁵ Direct Testimony of Edward Taussig at 8:1-15.

1 August of 2020 is typical of the months subsequent to the Test Year end and representative
2 of the average number of filled positions going back to January 2018, I recommend that
3 the August 2020 payroll information be used to compute a known and measurable change
4 to Test Year end personnel-related expense.

5 **Q. WHAT ADJUSTMENTS MUST BE MADE TO BASE RATE REVENUE**
6 **REQUIREMENTS TO REFLECT YOUR RECOMMENDATION TO**
7 **PERSONNEL- RELATED EXPENSES?**

8 A. As demonstrated in Confidential Schedule CDE-1, I amended the Company's proposed
9 adjustment for full employee headcount. In total, an adjustment of (████████) must be
10 made to overall O&M expense levels, with (████████) of this amount allocated to water
11 and (████████) allocated to wastewater based on the Company's proposed meter
12 equivalent-based allocation. The reduction in funded positions also reduces payroll taxes,
13 with an adjustment of (████████) to water and (████████) to wastewater.

14 **c. Removal of Advertising Expense that is Inconsistent**
15 **with the Commission's Rules**

16 **Q. PLEASE EXPLAIN WHAT COMMISSION RULES GOVERN THE INCLUSION**
17 **OF ADVERTISING EXPENSE WITHIN TEST YEAR O&M EXPENSES.**

18 A. 16 TAC §24.41(b)(1)(f) states, "actual test year expenditures for advertising, contributions,
19 and donations may be allowed as a cost of service provided that the total sum of all such
20 items allowed in the cost of service must not exceed three-tenths of 1.0% (0.3%) of the
21 gross receipts of the utility for services rendered to the public."

22 **Q. IS IT YOUR OPINION THAT THE COMPANY HAS INCLUDED ADVERTISING**
23 **EXPENSE WITHIN ITS TEST YEAR COST?**

1 A. Yes.

2 **Q. PLEASE EXPLAIN.**

3 A. As shown in the RFP in WP II-D-4(W) and WP II-D-4(S), the Company has included Test
4 Year O&M expense associated with Elizabeth Christian Public Relations. This expense is
5 a total of \$205,599, or \$180,927 and \$24,672 for water and wastewater, respectively. On
6 their website, it is noted that Elizabeth Christian Public Relations “is a full-service public
7 relations firm in Austin that builds brands and businesses by telling our clients’ stories.”⁶
8 On their website under services, they cite their provision of strategic public relations
9 campaigns which “motivate people to do what our clients need them to do – buy a product,
10 go to an event, use a service.”⁷ The Merriam-Webster dictionary defines advertising as
11 “the action of calling something to the attention of the public especially by paid
12 announcements.”⁸ Based on the plain reading of this definition, it is my opinion that the
13 services provided by Elizabeth Christian Public Relations represent advertising expense.

14 **Q. HOW DOES THE TEST YEAR LEVEL OF ADVERTISING EXPENSE**
15 **COMPARE TO THE LIMITATION CONTAINED IN THE COMMISSION’S**
16 **RULES?**

17 A. As shown in the RFP at Schedule II-A-2.1, the Company’s operating revenues in the Test
18 Year were \$31,964,244, with further gains from the Disposition of Utility Property of
19 \$14,423, resulting in gross receipts in the Test Year of \$31,978,667. 0.3% of this amount

⁶ <https://www.echristianpr.com/>.

⁷ <https://www.echristianpr.com/services/strategic-public-relations-campaigns>.

⁸ <https://www.merriam-webster.com/dictionary/advertising?src=search-dict-hed>.

1 is \$95,936. Based on this calculation, the requested advertising expense of \$205,599
2 should be reduced by \$109,663.

3 **Q. WHAT ADJUSTMENT TO O&M EXPENSES IS NEEDED TO INCORPORATE**
4 **YOUR RECOMMENDATION?**

5 A. After allocation, an adjustment of approximately (\$96,503) should be made to water O&M
6 expense and (\$13,160) to wastewater O&M expense.

7 **d. Removal of Unreasonable and Unnecessary Expense**
8 **Which is Not in the Public Interest**

9 **Q. PLEASE EXPLAIN YOUR STATEMENT REGARDING EXPENSE THAT IS**
10 **UNREASONABLE, UNNECESSARY, OR NOT IN THE PUBLIC INTEREST.**
11 **PLEASE EXPLAIN THE BASIS FOR YOUR OPINION.**

12 A. My opinion is based on 16 TAC § 24.41(b)(2)(I) which states, “any expenditure found by
13 the commission to be unreasonable, unnecessary, or not in the public interest is not allowed
14 as a component of cost of service.”

15 **Q. WHAT TYPES OF EXPENSES HAVE YOU IDENTIFIED WHICH YOU**
16 **BELIEVE ARE UNREASONABLE, UNNECESSARY, OR NOT IN THE PUBLIC**
17 **INTEREST?**

18 A. As shown in Attachment MSH-3 to the Direct Testimony of Company Witness Mr. Mujeeb
19 Hafeez, the Company incurred Test Year expense for its Parent Company Corporate
20 Function of \$12,312,184, of which the Executive Function accounted for \$3,675,923. As
21 shown on Schedule IV-12.1 of the RFP, 24.4% of this expense is ultimately allocated to
22 Monarch ratepayers within this proceeding.

1 In response to OPUC RFI No. 1-9, included herein as Attachment CDE-D, the
2 Company provided an itemized list of expenses associated with Meals on Premises, Meals
3 & Entertainment, Lodging Expense, Transportation Expense, and Other Travel Expense
4 for its Executive Function totaling \$141,876. While only a representative sample of
5 invoices supporting the itemized expenses were produced in discovery, a review of the
6 representative invoices shows expenses which are clearly not in the public interest. What
7 follows are just a few examples of expenses associated with the Executive Function and
8 allocated to Monarch, but which are not in the public interest, supporting invoices of which
9 I have included herein as Attachment CDE-E:

- 10 • The Company held an event at the Ritz-Carlton Golf Resort in Naples, Florida,
11 which included \$650.52 in expenses associated with the Tiburon Golf Club.
- 12 • Multiple flights that were expensed at the Corporate Level included premium cabin
13 upgrades.
- 14 • Countless meal expenses, hotel bills, and general receipts expensed at the Corporate
15 Level included alcohol.
- 16 • A meal associated with Eddie V's Prime Seafood in Austin, Texas totaled
17 \$3,438.07, including both food and alcohol.
- 18 • A meal associated with the Ritz Carlton Golf Resort for 4 people totaled \$445.29 –
19 that is over \$100 per person for food and alcohol.
- 20 • A meal associated with Veritas Steak and Seafood in Sugar Land, Texas totaled
21 \$2,118.58, including both food and alcohol.

- 1 • Mini-bar expense of approximately \$32.70 was incurred by Richard Rich, Chief
2 Operating Officer of SouthWest Water Company (“SouthWest” or “SWWC”).

3 Again, this is just an example from the representative sample of invoices produced by the
4 Company. None of these expenses were incurred in the direct provision of service to the
5 Company’s ratepayers and all of these expenses represent superfluous or unnecessary
6 expenses which are associated with the pure comfort and convenience of SouthWest Water
7 Company employees. To the extent Monarch wishes to pay for or reimburse employees
8 for such luxuries, these expenses should be borne by the Company’s investors, not its
9 ratepayers.

10 **Q. WHAT EXPENSES ARE YOU RECOMMENDING BE DISALLOWED BY THE**
11 **COMMISSION UNDER 16 TAC § 24.41(b)(2)(I)?**

12 A. As I previously stated, the Company only provided a representative sample of invoices
13 supporting the \$141,876 in expenses associated with the Executive Function. Given the
14 types of expenses found within this representative sample of invoices, and that the
15 Company has not met its burden of proof on the remaining expense not included within the
16 original representative sample of invoices, the Commission should remove the entire
17 amount of \$141,876 from the requested revenue requirement. After allocation to Monarch,
18 this would result in a reduction of approximately \$34,617 ($\$141,876 * 24.4\%$) in O&M
19 expense included in Test Year revenue requirements, with \$30,463 allocated to water and
20 \$4,154 allocated to wastewater.

21 Should the Commission disagree with my initial recommendation and find that
22 some of the expense is justified, then I recommend that all expenses associated with Meals

1 (\$9,824.27) and Meals and Entertainment -related expense (\$24,646.56), as well as 50%
2 of all other expenses associated with Lodging, Transportation, and "Other" expense
3 (\$107,405.21 * 50%) be disallowed. After allocation to Monarch, this would result in a
4 reduction of approximately \$19,750 (\$88,173 * 24.4%) in O&M expense included in Test
5 Year revenue requirements. At this lower level of adjustment, \$17,380 would be allocated
6 to water and \$2,370 to wastewater.

7 **Q. YOU MENTION THE EXPENSES ABOVE ARE RELATED TO THE**
8 **EXECUTIVE FUNCTION. ARE THERE OTHER CORPORATE OVERHEAD**
9 **FUNCTIONS WHERE YOU HAVE IDENTIFIED SIMILAR TYPES OF**
10 **EXPENSE?**

11 A. Yes. In response to OPUC RFI No. 1-17, included herein as Attachment CDE-F, the
12 Company provided invoices for HR-related education and other general and administrative
13 costs. As shown in selected invoices, included herein as Attachment CDE-G, the Company
14 paid for a Whale Watching and Dolphin Tour as a team-building activity and several meals,
15 including food and alcohol.

16 **Q. WHAT ARE YOU RECOMMENDING RELATED TO THESE IDENTIFIED**
17 **EXPENDITURES?**

18 A. These expenses are similar in nature to the expenses that I identified related to the executive
19 function and none of these expenses were incurred in the direct provision of service to the
20 Company's ratepayers. Additionally, all of these expenses represent superfluous or
21 unnecessary expenses, which are associated with the pure comfort and convenience of
22 SouthWest Water Company employees. The expenses, in question, total approximately

1 \$1,361.69. After 24.4% is allocated to Monarch, that results in a total Test Year expense
2 of \$332.25. Of this amount, 88%, or \$292.38 should be deducted from water O&M
3 expense, while \$39.87 should be deducted from wastewater O&M expense.

4 **Q. HAVE YOU IDENTIFIED OTHER EXPENSES THAT ARE NOT IN THE PUBLIC**
5 **INTEREST?**

6 A. Yes. First, in response to OPUC RFI No. 1-10, included herein as Attachment CDE-H, the
7 Company provided representative sample invoices associated with Professional Legal fees
8 included within Test Year expense, which were allocated from the Parent Company to
9 Monarch. Within these expenses, samples of which are included herein as Attachment
10 CDE-I, the Company has included legal expenses associated with trademark prosecution.
11 While the overall expense is small, \$708 allocated to water and \$96 allocated to
12 wastewater, these expenses were not incurred as part of the Company's provision of service
13 to ratepayers, and the Company's ratepayers should not be asked to pay for expenses
14 associated with the Company's trademarks. This is a benefit solely to the Company's
15 shareholders and should not be included in base rates.

16 Second, in response to OPUC RFI No. 1-16, included herein as Attachment CDE-J,
17 the Company provided representative sample invoices associated with human resources
18 ("HR") outside services expense. Within this response, the Company included an invoice
19 for Columbia University in the amount of \$40,416. Additional invoices for Columbia
20 University in the amount of \$38,416 and \$30,312 were provided in response to OPUC RFI
21 No. 1-17, included herein as Attachment CDE-F, related to HR-related education and other
22 general and administrative costs. Taken together, collectively shown herein as Attachment

1 CDE-K, this amounts to \$109,144 paid to Columbia University for what appears to be the
2 same student, Chris Kroll, Director of Planning & Treasury at South West Water Company⁹
3 for an executive MBA program. While this training may be beneficial to the individual
4 employee, it does not result in improved levels of direct service provision to the Company's
5 ratepayers – it would, however, benefit the Company from improved management, and
6 ultimately, financial performance. If the Company desires to pay for someone's executive
7 MBA program, that expense should be borne by the Company's shareholders, not
8 ratepayers.

9 **Q. WHAT ADJUSTMENTS MUST BE MADE TO REMOVE THE ABOVE**
10 **IDENTIFIED EXPENSES?**

11 A. As mentioned above, \$708 for water and \$96 for wastewater must be removed from
12 allocated corporate overhead expense to remove the legal expenses associated with the
13 Company's trademark prosecution.

14 Specific to the Columbia University expense, this expense was incurred at the
15 corporate overhead level and would be subject to the 24.4% allocation to Monarch,
16 resulting in total Test Year expense of \$26,631. 88% of this expense was assigned to water
17 and 12% assigned to wastewater, resulting in adjustments of (\$23,435) and (\$3,196)
18 applied to water and wastewater, respectively.

⁹ <https://www.linkedin.com/in/chris-kroll-a610bb1/>.

1 (A) the inclusion is necessary to the financial integrity of the utility; and

2 (B) major projects under construction have been efficiently and
3 prudently planned and managed.¹²

4 **Q. HAS THE COMPANY PROVIDED TESTIMONY REGARDING THE**
5 **EXISTENCE OF EXCEPTIONAL CIRCUMSTANCES THAT SUPPORTS THE**
6 **INCLUSION OF CWIP IN RATE BASE?**

7 A. No. The Company has not identified exceptional circumstances that would support
8 inclusion of CWIP within the Company's Test Year level of invested capital. However, I
9 would also note that the Commission's rules state that under exceptional circumstances,
10 the Commission may include CWIP in rate base. The existence of exceptional
11 circumstances does not automatically result in the inclusion of CWIP in rate base, it is
12 simply the threshold factor that the Commission must consider before it then further applies
13 its judgement and discretion in allowing CWIP for inclusion in rate base.

14 **Q. HAVE YOU IDENTIFIED ANY EXCEPTIONAL CIRCUMSTANCES THAT YOU**
15 **BELIEVE THE COMMISSION SHOULD CONSIDER WHEN MAKING A**
16 **DETERMINATION ON THE INCLUSION OF CWIP IN TEST YEAR INVESTED**
17 **CAPITAL?**

18 A. No. In my review of the Company's Application and RFP, I have not identified any facts
19 that would deem this case or its circumstances to be "exceptional" so as to support the
20 inclusion of CWIP in Test Year invested capital. As I stated above, the Company has not

¹² 16 TAC § 24.41(c)(4).

1 met its burden on the threshold issue for inclusion of CWIP in rate base – no exceptional
2 circumstances exist in this case which warrant the inclusion of CWIP in rate base.

3 **Q. HAS THE COMPANY PROVIDED TESTIMONY REGARDING WHY THE**
4 **INCLUSION OF CWIP IN TEST YEAR INVESTED CAPITAL IS NECESSARY**
5 **TO THE FINANCIAL INTEGRITY OF THE UTILITY?**

6 A. Yes. According to Company Witness Mr. Brian Bahr, “[d]isallowing Monarch’s test year
7 CWIP balance related to major projects already in service would fundamentally be a
8 detriment to Monarch’s ability to be made whole in terms of matching revenues with
9 expenses, the use of a test year, and Monarch’s ability to earn its Commission-approved
10 return.”¹³ Mr. Bahr goes on to state that disallowance of CWIP in Test Year invested
11 capital necessarily disallows prudently incurred Test Year costs, detrimentally affects
12 Monarch’s rate of return, and is thus detrimental to Monarch’s financial integrity.¹⁴

13 **Q. DO YOU AGREE WITH COMPANY WITNESS MR. BRIAN BAHR THAT**
14 **INCLUSION OF CWIP IN TEST YEAR INVESTED CAPITAL IS NECESSARY**
15 **FOR MONARCH’S FINANCIAL INTEGRITY?**

16 A. No.

17 **Q. PLEASE EXPLAIN WHY YOU DISAGREE WITH COMPANY WITNESS MR.**
18 **BRIAN BAHR’S ASSESSMENT.**

¹³ Direct Testimony of Brian Bahr at 16:7-10.

¹⁴ *Id.* at 16:19–17:10.

1 A. Based on the Company's requested level of CWIP (\$1,486,395)¹⁵ and the Company's
2 requested rate of return (8.32%),¹⁶ the annual return on the requested level of CWIP is
3 approximately \$123,668 ($\$1,486,395 * 8.32\%$). As compared with the Company's total
4 requested return of \$8,748,014,¹⁷ the return on CWIP represents only 1.4% of the total
5 requested return. \$123,668 in overall return of CWIP for a Company that had net income
6 in the Test Year of \$3,731,660 indicates that disallowing CWIP would not challenge the
7 Company's financial integrity. The Company has not met its burden on this issue and
8 CWIP should be disallowed for inclusion in Test Year invested capital.

9 **Q. ARE THERE MORE APPROPRIATE ALTERNATIVES TO INCLUDING CWIP**
10 **IN TEST YEAR INVESTED CAPITAL THAT THE COMMISSION COULD**
11 **ADOPT IF MONARCH'S FINANCIAL INTEGRITY IS CAUSE FOR CONCERN?**

12 A. Yes. Given that the Company has not met its burden under 16 TAC § 24.41(c)(4) in that
13 the Company has not shown exceptional circumstances exist to warrant CWIP in Test Year
14 invested capital as a threshold matter, CWIP should not be included in Test Year invested
15 capital. However, should the Commission be concerned about the Company's ability to
16 attract capital or generate a specific dollar-threshold of return, the Commission could adjust
17 the Company's overall requested rate of return, rather than include CWIP in Test Year
18 invested capital. This adjustment would not violate the "used and useful" criterion related

¹⁵ Direct Testimony of Brian Bahr at 13:9.

¹⁶ Direct Testimony of Bruce Fairchild at 8:6-7.

¹⁷ RFP, Schedule II-A.

1 to Test Year invested capital or the requirements of 16 TAC § 24.41(c)(4) governing
2 inclusion of CWIP in Test Year invested capital.

3 **Q. ARE YOU RECOMMENDING AN INCREASE IN THE COMPANY'S**
4 **REQUESTED RATE OF RETURN COMMENSURATE WITH YOUR**
5 **RECOMMENDATION TO DISALLOW CWIP?**

6 A. No. Increasing the Company's overall rate of return is simply an alternative tool available
7 to the Commission should a determination be made that the disallowance of CWIP would
8 challenge the financial integrity of the Company.

9 **Q. WHAT ADJUSTMENT IS NEEDED TO RECOGNIZE YOUR RECOMMENDED**
10 **DISALLOWANCE OF CWIP?**

11 A. Invested capital should be reduced by \$1,288,520 specific to water and \$197,875 specific
12 to wastewater. There are also flow-through impacts of this adjustment to overall return
13 and income tax levels, which I will discuss later in my testimony.

14 **IV. RETURN ON RATE BASE AND FEDERAL INCOME TAX**

15 **Q. ARE YOU RECOMMENDING CHANGES TO THE COMPANY'S**
16 **CALCULATIONS CONCERNING OVERALL RETURN ON RATE BASE?**

17 A. Specific to return on rate base, I recommend that any flow-through impacts of my
18 recommended adjustments be considered in calculating the allowable return on rate base.
19 For purposes of calculating this recommendation, I have maintained the Company's
20 requested capital structure and overall rate of return. Company witness Mr. Bruce Fairchild

1 testifies that the Company’s requested rate of return of 8.32% “is based on capital structure
2 ratios of 45.0% debt and 55.0% equity, a cost of debt of 6.26% and an ROE of 10.0%.”¹⁸

3 My use of the Company’s capital structure and rate of return does not indicate my
4 endorsement of the Company’s proposal. I recognize that Commission Staff and other
5 intervenors may propose other adjustments with which I may agree. The use of the
6 Company’s requested capital structure and rate of return is not necessarily reflective of the
7 final cost of service that I would support in this proceeding and is used only for purposes
8 of illustrating the flow-through impacts of my recommended adjustments.

9 **Q. WHAT ARE THE FLOW-THROUGH IMPACTS OF YOUR RECOMMENDED**
10 **ADJUSTMENTS ON RETURN ON RATE BASE AND FIT?**

11 A. The flow-through impacts of my recommended adjustments to return on rate base and FIT
12 are illustrated in my summary of overall revenue requirements as shown in Schedule
13 CDE-2 and Schedule CDE-3, which are discussed further below.

14 **V. COST OF SERVICE SUMMARY**

15 **Q. HAVE YOU PREPARED SCHEDULES DEMONSTRATING YOUR OVERALL**
16 **RECOMMENDED COST OF SERVICE?**

17 A. Yes. Schedule CDE-2 presents my overall recommended cost of service and revenue
18 requirements specific to water, while Schedule CDE-3 presents the same information
19 specific to wastewater service. Please note that these schedules only demonstrate my
20 proposed adjustments. Commission Staff and other intervenors may recommend other

¹⁸ Direct Testimony of Bruce Fairchild at 8:7-8.

1 adjustments that I may also support, and these adjustments should be considered in
2 determining the final cost of service and revenue requirements to be approved in this
3 proceeding.

4 **VI. WATER RATE DESIGN**

5 **Q. PLEASE DESCRIBE THE COMPANY'S PROPOSED WATER RATE DESIGN.**

6 A. At full implementation, the Company is proposing a two-part rate design consisting of a
7 fixed charge, which increases commensurate with the size of the ratepayer's meter and a
8 four (4) tier inclining block volumetric charge, which increases the charge per 1,000
9 gallons as a ratepayer's usage increases.¹⁹

10 **Q. DO YOU AGREE WITH THE COMPANY'S PROPOSED WATER RATE**
11 **DESIGN?**

12 A. While I generally agree with the overall 2-part rate structure proposed by the Company,
13 several adjustments should be made as follows:

14 (1) Final rates approved in this proceeding should be adjusted to reflect any
15 adjustments and disallowances made to Test Year revenue requirements.

16 (2) The Company's volumetric rate design should be adjusted to ensure that ratepayers
17 using excessive volumes of water do not experience a rate decrease.

18 (3) The Company's proposed phase-in methodology should be adjusted to protect
19 ratepayers from excessive rates.

¹⁹ RFP, WP III.

1 (4) Should the Commission disagree with my proposed disallowance of the Company's
2 requested changes to its pass-through charges, then the Commission should ensure
3 that purchased water expenses are recovered through the volumetric base rate
4 component.

5 **a. Adjustments to Rates to Reflect Disallowances**

6 **Q. HAVE YOU PREPARED WATER RATES THAT REFLECT YOUR**
7 **RECOMMENDATIONS?**

8 A. Yes. Schedule CDE-4 presents my recommended water rates, both under the Company's
9 requested rate design, as well as under my alternative rate designs discussed below.

10 **b. Adjustments to Volumetric Water Rate Design**

11 **Q. PLEASE EXPLAIN YOUR RECOMMENDED ADJUSTMENT TO THE**
12 **COMPANY'S VOLUMETRIC RATES.**

13 A. Table 1 below presents the Company's current volumetric rates, the proposed volumetric
14 rates, and the volumetric rates as of September 2021 associated with the Water Services,
15 Inc. ("Water Services") and Diamond systems. Under the proposed rates, all Monarch
16 ratepayers paying the current rates would see a reduction in their volumetric rate, and this
17 reduction in volumetric rates would be even more pronounced for the users on the Water
18 Services and Diamond systems.

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Table 1
Example Monthly Bills for Diamond Ratepayers

Rate Tier	Monarch Current	Monarch Proposed	Water Services (Sept 2021)	Diamond (Sept 2021)
0 – 2,000 gal	\$ 7.47	\$ 7.25	\$ 3.51	\$ 5.53
2,001 – 10,000 gal	9.20	8.93	5.13	9.19
10,001 – 20,000 gal	10.43	10.12	7.03	11.06
20,001 gal +	11.11	10.78	11.24	14.78

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The effect of this reduction is that users who consume less water will see less of a percentage increase in their overall monthly bill than those who are higher water users. In fact, Monarch’s own bill comparison²⁰ shows that existing Monarch ratepayers using 30,000 gallons will actually see a decrease in their monthly water bill. Table 2 below shows the ratepayer bill impact of this rate change for Monarch ratepayers using information from the Company’s WP-III.

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Table 2
Example Monthly Bill Impact for Monarch Ratepayers

	<u>5,000 gallons</u>	<u>10,000 gallons</u>	<u>15,000 gallons</u>	<u>30,000 gallons</u>
Current Bill	\$ 91.84	\$ 137.84	\$ 189.99	\$ 353.24
Proposed Bill	95.44	140.09	190.69	349.09
\$ Change	3.60	2.25	0.70	(4.15)
% Change	3.9%	1.6%	0.4%	(1.2%)

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An implementation of this proposed rate adjustment should not result in users whose water use is excessive receiving a reduction in their monthly bill. This does not promote water conservation or encourage continued efficient use of the state’s limited water resources.

Q. WHAT CHANGES TO MONARCH’S PROPOSED RATES DO YOU RECOMMEND SO THAT RATEPAYERS USING HIGHER LEVELS OF WATER DO NOT EXPERIENCE A RATE DECREASE?

²⁰ RFP, WP-III.8.

1 A. At a minimum, the Company’s volumetric rates should not be decreased. The Company’s
 2 volumetric rates should remain as they are now, with adjustments made to the fixed,
 3 minimum charge to achieve the approved revenue requirement. Assuming the Company’s
 4 requested water rate revenue requirement of \$34,518,576, this recommendation would
 5 reduce the Company’s proposed fixed, minimum charge for a ratepayer with a 5/8-inch
 6 meter to \$53.00, as opposed to the Company’s proposed rate of \$54.15. However, I would
 7 note that this rate is before any adjustments to the Company’s revenue requirement are
 8 appropriately recognized and the fixed, minimum charge adjusted accordingly.

9 **Q. YOU STATE THAT YOUR RECOMMENDATION IS THE MINIMUM**
 10 **ADJUSTMENT THAT SHOULD BE MADE. DO YOU HAVE AN ALTERNATIVE**
 11 **RECOMMENDATION?**

12 A. Yes. Should the Commission determine that the promotion of water conservation is a
 13 significant factor in setting rates for Monarch, then each rate tier should be set at the highest
 14 volumetric rate for that tier that is currently charged by Monarch to any system. This would
 15 keep Monarch’s rates for the first three (3) rate blocks as they exist today and set the rate
 16 for consumption over 20,001 gallons of usage equivalent to the Diamond system rate as of
 17 September 2020. Table 3 below demonstrates this proposal.

18 **Table 3**
 19 **Alternative Volumetric Rate Structure to Encourage Water Conservation**

Rate Tier	Monarch Current	Monarch Proposed	Alternative	Basis for Alternative Rate
0 – 2,000 gal	\$ 7.47	\$ 7.25	\$ 7.47	Current Monarch Rate
2,001 – 10,000 gal	9.20	8.93	9.20	Current Monarch Rate
10,001 – 20,000 gal	10.43	10.12	10.43	Current Monarch Rate
20,001 gal +	11.11	10.78	13.43	Current Diamond Rate

20 **Q. WHAT IS THE IMPACT OF YOUR PROPOSAL ON THE COMPANY?**

1 A. This proposal would increase the revenue variability for the Company due to the impacts
2 of weather. Additionally, with the higher levels of volumetric pricing, water conservation
3 will be further incentivized. This will lead to potentially reduced usage and reduced
4 revenue generated by the Company in the volumetric charge.

5 **Q. IS THERE A WAY TO FACTOR THIS IMPACT INTO YOUR PROPOSED**
6 **ALTERNATIVE RATE DESIGN?**

7 A. Yes. In designing volumetric base rates, the anticipated volumes of usage can be adjusted
8 for the impact of price elasticity of demand, that is, the relationship between a change in
9 price as it results in a change in consumption. By assuming a lower level of consumption
10 in response to the change in price, a more accurate representation of revenue recovery in
11 the volumetric charge can be determined, with the remaining revenue requirement
12 recovered as part of the fixed, minimum charge.

13 **Q. HAVE YOU PREPARED AN EXAMPLE OF HOW THIS ELASTICITY**
14 **ANALYSIS COULD BE INCORPORATED INTO RATE DESIGN?**

15 A. Yes. An example of this type of analysis is presented in Schedule CDE-5, which illustrates
16 how elasticity can be incorporated into rate design to determine the estimated reduction in
17 consumption that may occur due to a change in rates.

18 **Q. HOW DID YOU DETERMINE THE OVERALL PRICE ELASTICITY OF**
19 **DEMAND INCLUDED IN YOUR ANALYSIS?**

20 A. The Texas Water Development Board conducted a study in 1999 to examine price elasticity
21 of demand specific to utilities in Texas ("Study"). As shown in Table 4-6 of this Study,

1 the composite, long-term price elasticity of demand was -0.21.²¹ In other words, for every
2 10% increase in price, consumption is reduced by 2.1%. For purposes of the analysis
3 presented in Schedule CDE-5, I have relied on this figure from the Study to estimate the
4 impact of price elasticity of demand of my alternative volumetric rate recommendation.

5 **Q. ASSUMING YOUR ABOVE ELASTICITY FIGURE AND PROPOSED**
6 **ALTERNATIVE VOLUMETRIC RATE DESIGN, WHAT IS THE ESTIMATED**
7 **IMPACT ON ESTIMATED CONSUMPTION?**

8 A. The impact of my proposed alternative volumetric rates and price elasticity of demand is
9 illustrated in Schedule CDE-5. As shown, I estimate that overall consumption would be
10 reduced by just under 88 million gallons (approximately 5.3%), resulting in estimated
11 volumetric rate revenues of \$14,349,013.

12 **Q. USING YOUR VOLUMETRIC RATE ANALYSIS ABOVE, WHAT IS THE**
13 **ESTIMATED IMPACT TO THE COMPANY'S FIXED, MINIMUM CHARGE?**

14 A. Assuming the Company's rate revenue requirement before adjustment of \$34,518,576,
15 Table 4 below illustrates my proposed alternative rate recommendation. Please note that
16 any adjustments approved by the Commission would serve to amend the fixed, minimum
17 charge. This is important inasmuch as my alternative rate recommendation, without
18 downward adjustment to the Company's revenue requirement, would result in an increase
19 in the fixed, minimum charge that is greater than what has been noticed to ratepayers.

²¹ Water Price Elasticities for Single-Family Homes in Texas, August 1, 1999, Page 4-12.
https://www.twdb.texas.gov/publications/reports/contracted_reports/doc/96483189.pdf.

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Table 4
Alternative Volumetric Rate Structure to Encourage Water Conservation

	Monarch Current	Monarch Proposed	Alternative 1 (No Change in Current Volumetric Rates)	Alternative 2 (Encouragement of Water Conservation)
Fixed, Minimum (5/8" Meter)	\$ 49.30	\$ 54.15	\$ 53.00	\$ 54.24
Volumetric Charge (per 1,000 gal)				
0 – 2,000 gal	\$ 7.47	\$ 7.25	\$ 7.47	\$ 7.47
2,001 – 10,000 gal	9.20	8.93	9.20	9.20
10,001 – 20,000 gal	10.43	10.12	10.43	10.43
20,001 gal +	11.11	10.78	11.11	13.43

3

c. Adjustments to Phase-In Methodology

4

Q. PLEASE EXPLAIN WHAT CONCERNS YOU HAVE REGARDING THE COMPANY'S PROPOSED PHASE-IN METHODOLOGY.

5

6

A. In the Final Order in Docket No. 47736,²² SWWC Utilities, Inc. DBA Water Services, Inc.

7

("WSI")²³ received approval for phase-in rate changes in September 2021 for the Water

8

Services and Diamond systems. In reviewing the Company's proposed rate phase-in in the

9

current proceeding, which would occur after the already approved September 2021 rate

10

changes, the charges to ratepayers in some instances would decrease from these previously

11

approved levels. In some instances, these decreases are extreme and could ultimately lead

12

to confusion for ratepayers.

13

Q. CAN YOU PROVIDE AN EXAMPLE OF THESE DECREASED FUTURE CHARGES?

14

15

A. In Table 5 below, I have demonstrated the monthly bills for ratepayers on the Diamond

16

system as of September 2020, after the rate phase-in already approved for September 2021,

²² Application of SWWC Utilities, Inc. DBA Water Services, Inc for Authority to Change Rates, Docket No. 47736, Final Order (Oct. 16, 2019).

²³ WSI refers to Water Services, Inc, SWWC Utilities, Inc. d/b/a Huntington Utility Company, LLC, SWWC Utilities, Inc. d/b/a Diamond Water Company, and Wiedenfeld Water Works, Inc.

1 and the consolidated rates requested by the Company in this proceeding. As illustrated,
 2 under the Company's proposal, charges to these ratepayers would increase in September
 3 2021 before there is a tremendous downward adjustment in August of 2022. This could
 4 create significant confusion for ratepayers.

5 **Table 5**
 6 **Example Monthly Bills for Diamond Ratepayers**

Ratepayer Billed Usage	September 2020 (Approved in Docket 47736)	September 2021 (Approved in Docket 47736)	August 2022 (Company Proposal)
2,000 gallons	\$ 92.94	\$ 102.37	\$ 68.65
5,000 gallons	117.99	129.94	95.44
10,000 gallons	159.74	175.89	140.09

7 **Q. ARE THERE OTHER SYSTEMS WITH PREVIOUSLY APPROVED RATE**
 8 **INCREASES THAT WILL BE IMPACTED BY THE COMPANY'S PROPOSED**
 9 **PHASE-IN IN THIS PROCEEDING?**

10 **A.** Yes. The Water Services system is proposed to see a decrease in minimum charges, along
 11 with decreases to the highest volumetric tier, but increases in the first three (3) volumetric
 12 rate tiers. This will result in increased monthly bills from September 2021 through full
 13 phase-in for lower volume ratepayers, but decreased monthly bills from September 2021
 14 through full phase-in for higher volume ratepayers. Please see Table 6 for a demonstration
 15 of these impacts.

16 **Table 6**
 17 **Example Monthly Bills for Water Services Ratepayers**

Ratepayer Billed Usage	September 2020 (Approved in Docket 47736)	September 2021 (Approved in Docket 47736)	August 2022 (Company Proposal)	August 2023 (Company Proposal)	August 2024 (Company Proposal)
2,000 gallons	\$ 60.74	\$ 64.56	\$ 65.92	\$ 67.29	\$ 68.65
5,000 gallons	75.20	79.95	69.20	70.61	72.01
10,000 gallons	99.30	105.60	100.74	101.10	101.47

1 **Q. DO THE COMMISSION'S RULES PROVIDE GUIDANCE ON THIS**
2 **SITUATION?**

3 A. Yes. 16 TAC § 24.75(b)(6) states:

4 A utility that requests and receives a phased or multi-step rate increase cannot apply
5 for another rate increase during the period of the phase-in rate intervals unless:

6 (A) the utility can prove financial hardship; or

7 (B) the utility is willing to void the next steps of the phase-in rate structure and
8 undergo a full cost of service analysis.

9 In the instant case, the Company has only applied for future rate increases to occur after
10 the already approved phase-in. However, as shown above, due to a reduction in cost of
11 service to these systems associated with system consolidation, the phase-in of consolidated
12 rates will reduce monthly charges for some ratepayers above already approved levels.

13 **Q. WHAT IS YOUR RECOMMENDATION TO ADDRESS THESE ISSUES FOR**
14 **THE DIAMOND SYSTEM?**

15 A. As contemplated in 16 TAC § 24.75(b)(6)(B), a utility can be expected to forgo a step
16 within a previously approved phase-in rate structure. Specific to the Diamond system, and
17 as illustrated in Schedule CDE-6, the Company would experience an annualized water
18 revenue increase to the Diamond system of \$175,800 (approximately 10%) when the next
19 rate phase-in takes effect in 2021. However, this rate phase-in would implement rates that
20 would over-recover approximately \$466,803 (approximately 24%) above the annualized
21 revenues produced under the Company's proposed final rates in the current proceeding.
22 Given this circumstance, I recommend that the Company's proposed rate phase-in for the
23 Diamond system be rejected, and the Diamond system's rates should be immediately
24 adjusted to reflect the final rates approved in this proceeding.

1 **Q. TO BE CLEAR, UNDER YOUR RECOMMENDATION THE COMPANY WOULD**
2 **BE FOREGOING PREVIOUSLY APPROVED REVENUE RECOVERY FROM**
3 **THE DIAMOND SYSTEM?**

4 A. Yes, that is correct. However, the Company chose to proceed with consolidation of these
5 systems within this proceeding. This situation is the result of the Company's decision-
6 making to proceed with the consolidation, while rates are still being phased in as approved
7 in Docket No. 47736. Ratepayers should not be subjected to such variation in rates and
8 monthly bills based solely on the decisions of the Company.

9 **Q. WHAT IS YOUR RECOMMENDATION TO ADDRESS THESE ISSUES FOR**
10 **THE WATER SERVICES SYSTEM?**

11 Specific to the Water Services system, and as illustrated in Schedule CDE-7, the overall
12 level of revenue recovery continues to increase across the various rate phase-in periods;
13 however, the fixed, minimum charge decreases while the volumetric charges increase. In
14 the interest of continuing to send a proper conservation signal and ensuring that those
15 ratepayers at higher levels of usage receive the least benefit from the rate phase-in, I
16 recommend that the Company's rate phase-in be restructured. Specifically, the Company
17 should be ordered to immediately move to the final fixed, minimum charge in this
18 proceeding and offer a restructured rate phase-in specific to the volumetric charges. The
19 same approved levels of overall revenue could be used to determine the appropriate
20 volumetric charges similar to what I have done in Schedule CDE-7. However, I would
21 also note that the Commission's acceptance of my prior recommendations concerning

1 restructuring the Company's volumetric charges could impact the overall structure finally
2 approved for the Water Services system.

3 **d. Recovery of Purchased Water Expense**

4 **Q. PLEASE EXPLAIN YOUR UNDERSTANDING OF HOW THE COMPANY HAS**
5 **INCORPORATED PURCHASED WATER EXPENSE INTO ITS PROPOSED**
6 **WATER RATES.**

7 A. The Company is proposing to recover the cost of purchased water in its base rate as part of
8 the revenue requirement. To the extent incremental differences exist between this amount
9 and future actual cost, the incremental difference is proposed to be recovered in the
10 Company's proposed pass-through charges.

11 **Q. DOES YOUR TESTIMONY ADDRESS THESE PROPOSED PASS-THROUGH**
12 **CHARGES?**

13 A. Yes. My testimony addresses these issues in Section VIII.

14 **Q. IF THE COMMISSION ULTIMATELY DISAGREES WITH YOUR**
15 **RECOMMENDATION, DOES THAT HAVE AN IMPACT ON YOUR RATE**
16 **DESIGN RECOMMENDATIONS?**

17 A. Yes. If the Commission disagrees with my recommendations concerning the Company's
18 proposed pass-through charges and maintains recovery of purchased water expense within
19 base rates, then I recommend that this cost be fully recovered in the Company's volumetric
20 base rates.

1 **Q. PLEASE EXPLAIN THE BASIS FOR YOUR RECOMMENDATION TO**
2 **RECOVER THE COST OF PURCHASED WATER IN THE VOLUMETRIC BASE**
3 **RATE.**

4 A. I recommend that the cost of purchased water be recovered in the volumetric base rate to
5 continue to send a conservation signal to ratepayers. If purchased water cost is included in
6 the fixed, minimum base rate, then ratepayers are not incentivized to conserve since they
7 cannot impact their total monthly bill by using less water. Including purchased water cost
8 in the volumetric base rate sends the proper pricing signal to ratepayers and incentivizes
9 efficient water use.

10 **VII. WASTEWATER RATE DESIGN**

11 **Q. PLEASE DESCRIBE THE COMPANY'S PROPOSED WASTEWATER RATE**
12 **DESIGN.**

13 A. At full implementation, the Company is proposing a two-part rate design consisting of a
14 fixed charge which increases commensurate with the size of the ratepayer's meter and a
15 uniform volumetric charge per 1,000 gallons.²⁴

16 **Q. DO YOU AGREE WITH THE COMPANY'S PROPOSED WASTEWATER RATE**
17 **DESIGN?**

18 A. While I generally agree with the overall 2-part rate structure proposed by the Company,
19 several adjustments should be made to the rate structure. First, final rates approved in this
20 proceeding should be adjusted to reflect any disallowances made to Test Year revenue

²⁴ RFP, WP-III.

1 requirements. Second, I have concerns about the impact of the fixed, minimum charge on
2 lower volume users and recommend that the Commission restructure the amount of
3 revenue recovered in the fixed, minimum charge.

4 **Q. PLEASE ELABORATE ON YOUR CONCERNS RELATED TO THE**
5 **COMPANY'S PROPOSED FIXED, MINIMUM CHARGE.**

6 A. Currently, the Company imposes a fixed, minimum wastewater charge of \$75.26 and is
7 proposing to increase that charge to \$80.29, a monthly increase of \$5.03 (or approximately
8 6.7%). When compared with available industry benchmarking information, specifically
9 the American Water Works Association's ("AWWA") 2019 Utility Benchmarking Study
10 ("Benchmarking Study") excerpts of which are included herein as Attachment CDE-L, the
11 Company's existing fixed, minimum charge is already \$12.18 higher than the highest total
12 wastewater bill for a ratepayer using 7,500 gallons of wastewater per month. The fixed,
13 minimum charge cannot be avoided by a user through reduced system usage. Further, for
14 a lower volume user, changes in the fixed, minimum charge have a higher proportional
15 impact on their total bill. Given how high the Company's fixed, minimum charge already
16 stands, I recommend that the Commission hold this charge at current levels and pass along
17 any required increases in revenue recovery through the volumetric component of the
18 Company's rate structure.

19 **Q. ARE THERE LIMITATIONS ASSOCIATED WITH YOUR COMPARISON THAT**
20 **UTILIZES THE BENCHMARKING STUDY?**

21 A. Yes. There are several limitations and factors that I acknowledge and have considered in
22 utilizing the Benchmarking Study for my analysis.

1 First, the benchmarking data produced in 2019 by the AWWA is based on financial
2 performance in 2018. As such, these values lie outside of the majority of the Company's
3 requested Test Year in this case. Due to the impact of inflation, it is most likely that the
4 corresponding values for 2019 for the utilities participating in this benchmarking study
5 would be higher. As shown in the Company's response to OPUC RFI No. 1-4, included
6 herein as Attachment CDE-M, the Consumer Price Index for South Urban – BLS is 1.4%.
7 To more closely approximate values in 2019, this percentage should be applied to the
8 reported benchmarking data from 2018.

9 Second, it is highly likely that the majority of respondents to the survey used in the
10 Benchmarking Study represent publicly owned utilities as opposed to privately-owned
11 utilities. Differences in ownership can impact benchmarking comparisons and challenge
12 the direct applicability and comparability of the results.

13 Finally, the Benchmarking Study results do not distinguish other factors that may
14 challenge the direct comparability of benchmarked entities, such as the overall size of the
15 utility and system capacity, historical maintenance record, specific water sources or
16 treatment technologies, or overall physical location. Because of the foregoing limitations
17 and factors, I do not rely upon the Benchmarking Study for a direct comparison between
18 the Company and the entities included in the Benchmarking Study.

19 **Q. DO THESE LIMITATIONS INVALIDATE YOUR RECOMMENDATION?**

20 A. No. I do not suggest that the fixed, minimum charge be brought down to levels comparable
21 to the 2019 data included in the Benchmarking Study. However, the data included in the
22 Benchmarking Study illustrates that the Company's fixed, minimum charge has already

1 It should be noted that in the Preliminary Order issued by the Commission on September
2 24, 2020, it was indicated that “Monarch’s request to implement a system improvement
3 charge mechanism in its water and wastewater tariffs” is not to be addressed in this
4 proceeding as the rulemaking project associated with system improvement charges was
5 recently opened by the Commission and considering it in this docket would not be an
6 efficient use of resources.²⁶

7 **Q. DO YOU AGREE WITH THE COMPANY’S PROPOSED CHANGES?**

8 A. No. The following adjustments to the Company’s pass-through charges should be adopted:

- 9 1) The Company’s request to amend its purchased water pass-through charges should
10 be disallowed.
- 11 2) Adjustments should be made to base rate revenue requirements to reflect the
12 Company’s proposal concerning ownership of on-site pressure wastewater units.
- 13 3) The Company’s request to amend its tap fees should be disallowed as Monarch has
14 not met its burden of proof on this issue.

15 **a. Purchased Water and Purchased Wastewater Treatment**
16 **Pass-Through Charges**

17 **Q. PLEASE EXPLAIN YOUR UNDERSTANDING OF MONARCH’S PROPOSED**
18 **CHANGES TO ITS PURCHASED WATER AND PURCHASED WASTEWATER**
19 **TREATMENT PASS-THROUGH CHARGES.**

20 A. According to Company Witness Mr. Brian Bahr, Monarch is proposing an amended
21 purchased water and purchased wastewater treatment pass-through charge as the Company

²⁶ Preliminary Order at 11 (Sep. 24, 2020).

1 believes the intent of the charge “can be accomplished through a simpler, more accurate
2 calculation . . . [and] Monarch expects the new pass-through will be easier to track, review,
3 and administer.”²⁷ Specifically, Monarch is proposing to include the Test Year cost of
4 purchased water or purchased wastewater treatment in base rates, and then use the
5 corresponding pass-through charge as a “balancing account” to either recover or credit to
6 ratepayers the difference between the amount of purchased water or purchased wastewater
7 cost included in base rates and actual cost incurred by the Company.

8 In response to Commission Staff RFI No. 1-5, included herein as Attachment
9 CDE-N, the Company further asserts that “in Monarch’s last general rate-case, the
10 requested cost of service included purchased water costs, and the Commission approved a
11 pass-through mechanism to allow Monarch to capture the difference in purchased water
12 costs from that baseline amount Monarch maintains that its proposed purchased water
13 pass-through mechanism is reflective of the Commission’s previous approved
14 mechanism.”²⁸

15 **Q. WHAT PASS-THROUGH CLAUSES DOES THE COMPANY ALREADY HAVE**
16 **IN PLACE?**

17 A. Attachment CDE-O are selections from the Company’s rate notice, which list the various
18 pass-through charges and the system to which they apply. Additionally, Attachment
19 CDE-P includes the attachment provided in response to the Company’s Response to

²⁷ Direct Testimony of Brian Bahr at 22:21–23:6.

²⁸ Monarch’s Response to Commission Staff RFI No. 1-5 (See Attachment CDE-N).

1 Commission Staff RFI No. 1-3, which lists each type of service provider that is currently
2 included within the Company's various pass-through charges.

3 As illustrated in these pages, the current pass-through charges range, as an example,
4 from a low of \$0.69 per 1,000 gallons for the Monarch Utilities I, L.P. systems and a charge
5 of \$0.1082 per 1,000 gallons for the systems subject to the Trinity Glenn Rose
6 Groundwater Conservation District ("GCD") pass-through charge to a high of \$10.667
7 monthly charge per ratepayer associated with the Canyon Lake Water Service Company
8 Purchased Water pass-through charge.

9 **Q. DO YOU AGREE WITH THE COMPANY THAT THE PASS-THROUGH**
10 **PROVISION APPROVED IN MONARCH'S LAST GENERAL RATE CASE,**
11 **DOCKET NO. 45570,²⁹ INCLUDED ONLY RECOVERY OF THE**
12 **INCREMENTAL DIFFERENCE BETWEEN ACTUAL PASS-THROUGH COSTS**
13 **AND THE AMOUNT OF PASS-THROUGH COST INCLUDED IN THE BASE**
14 **RATES?**

15 A. No. As shown on Attachment CDE-Q, the Company's approved pass-through gallon
16 charge adjustment in Docket No. 45570 identifies several variables based on total cost. For
17 example, variable "E" is the "Projected sum for upcoming 12 months of Purchase Water
18 and District Costs." Variable "AP" and "AC" are the actual payments or collections for
19 the prior 12 months. As defined, these variables make it clear that the pass-through was

²⁹ *Application of Monarch Utilities I, L.P. for Authority to Change Rates*, Docket No. 45570, Order (Aug. 21, 2017).

1 intended to include all charges associated with the pass-through, not simply the incremental
2 difference between the pass-through and what is included in base rates.

3 Further, in reviewing the Unanimous Stipulation and Settlement Agreement filed
4 in Docket No. 45570, I am unable to find a revenue requirements schedule that specifically
5 shows and supports that the Company's approved revenue requirements in that proceeding
6 included purchased water costs. While the Company may have requested that purchased
7 water costs be included in its revenue requirements in Docket No. 45570, I do not share
8 the Company's opinion that the Commission has previously approved a pass-through
9 clause which only covers the incremental difference between pass-through costs included
10 in base rates and actual costs. As noted by the Company in response to Commission Staff
11 RFI No. 1-6, included herein as Attachment CDE-R, the settlement in Docket No. 45570
12 was a "black-box settlement." Therefore, the intent of including or excluding purchased
13 water or purchased wastewater treatment expense in the revenue requirement is unknown.

14 **Q. DO YOU AGREE WITH THE COMPANY'S PROPOSAL TO AMEND ITS**
15 **PASS-THROUGH CALCULATION?**

16 A. No.

17 **Q. WHY SHOULD THE COSTS CURRENTLY COLLECTED BY A**
18 **PASS-THROUGH CLAUSE NOT BE INCLUDED IN BASE RATES?**

19 A. A pass-through clause in a tariff allows the Company to pass-through costs incurred via
20 third parties, such as wholesale water or wastewater treatment providers. Such expenses
21 are typically subject to significantly less dispute than the Company's full cost of service in
22 a full rate proceeding as the Company is simply collecting the money from one party (the

1 ratepayer) and passing it through to another party (e.g., the wholesale supplier). Pass-
2 through charges can be approved and amended by the Commission as a minor tariff change
3 without a contested case proceeding.³⁰ The Company's proposal would not change any of
4 the above circumstances.

5 Instead, what would change under the Company's proposal would be a reduction
6 in the amount of money subject to pass-through, thereby lowering the Company's risk
7 profile and the potential for over- or under-recovery in pass-through charges year to year.
8 Further, it appears that in Monarch's proposed tariff the Company is proposing that all
9 pass-through cost, whether purchased water or purchased wastewater treatment expense,
10 would be consolidated and all ratepayers would become subject to a uniform pass-through
11 charge, regardless of whether they benefit from and are provided service via purchased
12 water or purchased wastewater treatment services. The Company further confirms this
13 intent in response to discovery wherein it states, "Monarch is proposing a single, purchased
14 water pass-through mechanisms under which a single purchased water pass-through charge
15 would be calculated and applied to all Monarch ratepayers Monarch is authorized to
16 charge uniform rates for all its systems. This authorization is not limited only to base rates,
17 but all rates, including pass-through charges."³¹

18 **Q. PLEASE ELABORATE ON YOUR STATEMENT THAT RATEPAYERS THAT**
19 **NEITHER BENEFIT FROM NOR ARE PROVIDED SERVICE VIA PURCHASED**

³⁰ 16 TAC § 24.25(b)(2)(C).

³¹ Monarch's Response to Commission Staff RFI No. 1-6 (See Attachment CDE-R).

1 **WATER OR PURCHASED WASTEWATER TREATMENT SERVICE WOULD**
2 **BE PAYING FOR THIS SERVICE UNDER THE COMPANY’S PROPOSAL.**

3 A. Under the Company’s proposed tariff, all ratepayers would be subject to the same
4 purchased water or purchased wastewater treatment pass-through charge determined by the
5 formula proposed in the Company’s proposed tariff. Effectively, the Company proposes
6 to take all its purchased water and purchased wastewater treatment expense and develop a
7 pass-through charge, which would apply to all ratepayers, regardless of their source of
8 water or wastewater treatment. This is confirmed by the Company’s own statements in
9 response to discovery.³²

10 As an example, please see Page 6 of Attachment CDE-O. As shown, the systems
11 identified next to the San Antonio Water System (“SAWS”) Purchased Water Pass-through
12 currently pay a monthly charge of \$10.667 for water purchased from SAWS. Under the
13 Company’s proposal, this expense, which is specific to these systems,³³ would be spread
14 and borne by all ratepayers on Monarch’s consolidated systems. Effectively, the
15 Company’s proposed tariff language related to purchased water and purchased wastewater
16 treatment would institute a continuing subsidy to favor certain systems from the larger
17 group of Monarch’s ratepayers who receive no benefit from the purchased water or
18 purchased wastewater treatment service.

19 **Q. DOES THE TEXAS WATER CODE (“TWC”) SPEAK TO THIS TYPE OF RATE**
20 **OR TARIFF CONSOLIDATION PROPOSED BY THE COMPANY?**

³² Monarch’s Response to Commission Staff RFI No. 1-6 (See Attachment CDE-R).

³³ Systems include Bavarian Hills, Cascade, Coolcrest, Country Bend/Country Springs, Garden Oaks, Oaks North MHP, and Stagecoach Hills.

1 A. TWC § 13.145(a)(1) speaks to systems being consolidated under a single tariff only if they
2 are substantially similar in terms of facilities, quality of service, and cost of service.
3 Monarch is exempted from these requirements due to the exclusion provided in TWC
4 § 13.145(b) which states that required proof of substantial similarity “does not apply to a
5 public utility that provided utility service in only 24 counties on January 1, 2003,”³⁴ which
6 is a situation unique to Monarch. However, the Commission must still exercise its
7 jurisdiction under the Texas Water Code to “ensure that every rate made, demanded, or
8 received by any utility . . . shall be just and reasonable” and that rates are not “unreasonably
9 preferential, prejudicial, or discriminatory but shall be sufficient, equitable, and consistent
10 in application”³⁵

11 **Q. WILL THE COMPANY’S PROPOSED CONSOLIDATION OF ITS PASS-
12 THROUGH PROVISIONS WITHIN ITS PROPOSED TARIFFS RESULT IN
13 RATES THAT ARE JUST AND REASONABLE AND NOT UNREASONABLY
14 PREFERENTIAL, PREJUDICIAL, OR DISCRIMINATORY?**

15 A. No. Consolidating these pass-through charges as proposed by the Company will result in
16 a long-term subsidy of ratepayers that benefit from sources of purchased water or
17 purchased wastewater treatment paid for by ratepayers that do not receive this same benefit.
18 Consolidated pass-through charges would be preferential to ratepayers that benefit from
19 the service, and prejudicial or discriminatory to those that do not receive the service. While
20 some level of subsidy already exists due to the historical consolidation of Monarch-owned

³⁴ TWC § 13.145(b).
³⁵ TWC § 13.182.

1 water systems, permitting the Company to further consolidate pass-through charges would
2 only serve to further enhance and expand these existing subsidies resulting in rates which
3 are not just and reasonable.

4 **b. Ownership of On-Site Pressure Wastewater Units**

5 **Q. PLEASE EXPLAIN YOUR UNDERSTANDING OF MONARCH'S PROPOSED**
6 **CHANGES CONCERNING OWNERSHIP OF ON-SITE PRESSURE**
7 **WASTEWATER UNITS.**

8 A. Within the Company's proposed tariff, the Company seeks to include a provision that states
9 specific to Residential ratepayers, the utility will install and maintain all required
10 equipment and "all maintenance, repairs, and replacement will be performed by the utility.
11 Electrical bills are the customer's responsibility."³⁶ The proposed language for Residential
12 ratepayers also makes clear that the cost of repairs associated with a ratepayer flushing
13 "materials that are known to clog grinder/stations" will be "charged in full to said
14 customer."³⁷

15 On the other hand, for Multi-family and Commercial Receiving Tanks / Lift
16 stations, the Company's proposed tariff states that "the customer shall hold title to and the
17 responsibility to maintain and repair all equipment necessary to connect that service
18 location to the Utility's pressurized collection line. The customer shall be responsible for
19 the monthly electric bill."³⁸

³⁶ Direct Testimony of George Freitag, Attachment GF-5 at 52.

³⁷ *Id.*

³⁸ *Id.*

1 **Q. PLEASE EXPLAIN YOUR PRIOR TESTIMONY WHEREIN YOU STATE THAT**
2 **THE COMPANY’S PROPOSED CHANGES RELATED TO ON-SITE PRESSURE**
3 **WASTEWATER UNITS WILL NECESSITATE A CHANGE TO BASE RATE**
4 **REVENUE REQUIREMENTS.**

5 A. Given the Company’s proposal to require Multi-Family and Commercial ratepayers to hold
6 title to and be responsible for the maintenance and repair of equipment, and to pass along
7 the cost of maintenance and repairs to Residential ratepayers for the flushing of materials
8 which lead to clogs, the Company will see a decrease in on-going expense associated with
9 on-site pressure wastewater units. To the extent the Company is currently paying electrical
10 expenses for any of this equipment or has incurred costs from ratepayers that flushed
11 materials resulting in clogged equipment, such expenses will now be the responsibility of
12 the ratepayer. In addition, any and all expenses associated with the operation, maintenance,
13 repair, or replacement of Multi-family and Commercial equipment will also be the sole
14 responsibility of the ratepayer. If the Commission accepts these proposed changes, then
15 all attendant impacts of these proposed changes, including the potential cost decreases,
16 should be identified and factored into the revenue requirement commensurate with the
17 change in tariff language.

18 **Q. WHAT EXPENSE DID THE COMPANY INCUR DURING THE TEST YEAR**
19 **ASSOCIATED WITH ON-SITE PRESSURE WASTEWATER UNITS?**

20 A. In the Company’s response to OPUC RFI No. 1-5, included herein as Attachment CDE-S,
21 the Company identified “627 service orders from the test year that were related to issues
22 with the on-site wastewater grinder/sewage stations. The total costs related to the service

1 orders are \$326,169.65.”³⁹ The Company is unable to identify based on available
2 information how many of the service orders are associated with a ratepayer flushing
3 material that clogged the station, or the cost of the work orders associated with Multi-
4 Family and Commercial equipment.

5 **Q. WHAT IS YOUR RECOMMENDATION WITH RESPECT TO THE**
6 **ADJUSTMENT THAT SHOULD BE MADE TO RECOGNIZE THE COST**
7 **DECREASES?**

8 A. Given that the Company cannot quantify the level of expense associated with activities that
9 will now be the ratepayer’s responsibility, I recommend that 50% of the identified service
10 order expense, or \$163,084.83 ($\$326,169.65 * 50\%$) be removed from O&M expense
11 within the base rate revenue requirement to reflect the likely cost decreases that the
12 Company will see from its requested tariff changes. The Company’s ratepayers should not
13 be subjected to recovery of this expense in base rates, and at the same time bear full
14 responsibility for these expenses on a going forward basis.

15 **c. Changes to Tap Fees**

16 **Q. PLEASE EXPLAIN YOUR UNDERSTANDING OF MONARCH’S PROPOSED**
17 **CHANGES CONCERNING ITS WATER AND WASTEWATER TAP FEES.**

18 A. Per the notice to ratepayers provided within Monarch’s RFP, the Company is proposing to
19 adjust water and wastewater tap fees as indicated in Table 7 below:

³⁹ Monarch’s Response to OPUC RFI No. 1-5.

1
2

**Table 7
Proposed Tap Fee Changes**

<u>Fee</u>	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Water			
Residential	\$ 700	\$ 1,470	\$ 770
Wastewater			
Residential – Gravity	\$ 700	\$ 2,095	\$ 1,395
Pressure Sewer – Non-Rock	\$ 1,525	\$ 3,160	\$ 1,635
Pressure Sewer – Rock	\$ 3,776	\$ 4,276	\$ 500

3 **Q. HAS THE COMPANY PROVIDED INFORMATION TO SUPPORT ITS**
4 **REQUESTED CHANGE IN TAP FEES?**

5 A. In response to OPUC RFI No. 5-1, included herein as Attachment CDE-T, the Company
6 provided a listing of water taps and the total cost of each tap, exclusive of administrative
7 costs or Customer Service Inspection Costs. The same information was provided for
8 wastewater in response to OPUC RFI No. 5-2, included herein as Attachment CDE-U.

9 **Q. AFTER REVIEWING THE REQUESTED INFORMATION, DO YOU AGREE**
10 **WITH THE COMPANY’S PROPOSED CHANGE TO WATER TAP FEES?**

11 A. No.

12 **Q. PLEASE EXPLAIN.**

13 A. When the individual costs of water taps provided in response to OPUC RFI No. 5-1 are
14 averaged together, the average tap cost is \$618.43.⁴⁰ As noted in the Company’s response
15 to OPUC RFI No. 5-3, included herein as Attachment CDE-V, the Company claims
16 customer service inspection expense of \$74 and customer account set-up expense of \$50,
17 amounts which are not supported by further documentation. Since these costs were not
18 included in the tap fee expense provided in response to OPUC RFI No. 5-1, the costs would

⁴⁰ Company Response to OPUC RFI No. 5-1.

1 need to be added to the average tap cost, for a total tap cost of \$742.43. This is substantially
2 lower than the Company's requested water tap fee of \$1,470.

3 **Q. ARE THERE OTHER POTENTIAL REASONS FOR THE DIFFERENCE IN**
4 **YOUR CALCULATIONS AND THE COMPANY'S PROPOSED TAP FEE?**

5 A. Yes. As noted in the Company's response to OPUC RFI No. 5-3, the Company is claiming
6 a bore expense for long taps of \$1,400, an amount which is not supported by additional
7 documentation. However, the Company's historical tap fees provided in response to
8 OPUC RFI No. 5-1 seem to imply that boring expense is included for taps that require it,
9 because the Company indicated these "Service Orders do not include administrative costs
10 or Customer Service Inspection costs."⁴¹ The response is silent on whether the expense
11 associated with boring for long taps is included or excluded. If the boring expense must
12 be added to the provided figures, then it is possible the Company's tap fee could potentially
13 be reasonable in light of the cost once fully supported by documentation.

14 **Q. WHAT IS YOUR RECOMMENDATION SPECIFIC TO THE COMPANY'S**
15 **REQUESTED INCREASE IN WATER TAP FEES?**

16 A. While the Company has produced information in discovery, the Company still has yet to
17 fully meet its burden of proof in support of its requested tap fee increase, and therefore,
18 the proposed increase should be disallowed unless further information is provided in the
19 record to substantiate the cost. Specifically, the Company must respond to the following:
20 elements:

⁴¹ *Id.*

- 1 1) Provide documentation supporting its requested customer service inspection cost
2 of \$74;
- 3 2) Provide documentation supporting its requested Customer account setup cost of
4 \$50; and
- 5 3) Indicate if the test year per tap fee expense provided in response to OPUC RFI No.
6 5-1 includes or excludes boring expense where applicable, and if excluded, provide
7 documentation supporting its requested boring expense of \$1,400.

8 **Q. AFTER REVIEWING THE REQUESTED INFORMATION, DO YOU AGREE**
9 **WITH THE COMPANY’S PROPOSED CHANGE TO WASTEWATER TAP**
10 **FEES?**

11 A. No.

12 **Q. PLEASE EXPLAIN.**

13 A. When the individual costs of wastewater taps provided in response to OPUC RFI No. 5-2
14 are averaged together, the average tap cost is \$2,184.29. This would seem to support the
15 Company’s proposed wastewater tap fee of \$2,095, particularly before the addition of
16 customer service inspection and boring. However, the Company is proposing tap fees
17 specific to wastewater taps with on-site wastewater lift stations, which are substantially
18 more expensive, as noted in Table 7. The Company’s Response to OPUC RFI No. 5-2
19 does not distinguish between the type of tap performed during the test year, and whether it
20 was a standard tap or one that involved an on-site lift station. It is possible that after this
21 distinction is made, the average wastewater tap cost in the test year for a standard
22 connection could be less than what has been requested by the Company. Finally, similar

1 to the water tap fee, the Company's response is ambiguous on the inclusion or exclusion
2 of boring expense, an expense amount which is not supported by further documentation.

3 **Q. WHAT IS YOUR RECOMMENDATION SPECIFIC TO THE COMPANY'S**
4 **REQUESTED INCREASE IN WASTEWATER TAP FEES?**

5 A. Similar to the water tap fee, the Company has not fully met its burden of proof specific to
6 the requested increase in wastewater tap fees, and the fee increase should be disallowed
7 unless further information is provided in the record to substantiate the cost. Specifically,
8 the Company must respond to the following elements:

- 9 1) Provide documentation supporting its requested customer service inspection cost
10 of \$73;
- 11 2) Specific to the test year wastewater tap fee expenses provided in response to OPUC
12 RFI No. 5-2, indicate the type of tap performed, whether its a standard tap or one
13 involving an on-site sewer lift station; and
- 14 3) Indicate if the test year per tap fee expense provided in response to OPUC RFI No.
15 5-2 includes or excludes boring expense where applicable, and if excluded, provide
16 documentation supporting its requested boring expense of \$1,300.

17 **IX. RATE-CASE EXPENSES**

18 **Q. IS THE COMPANY REQUESTING RECOVERY OF RATE-CASE EXPENSES IN**
19 **THIS PROCEEDING?**

20 A. Yes.

1 **Q. WHAT REQUIREMENTS MUST BE MET FOR THE COMPANY TO RECOVER**
2 **ITS RATE-CASE EXPENSES?**

3 A. 16 TAC § 24.44 addresses the recovery of rate-case expenses. While utilities are allowed
4 to recover rate-case expenses, they also bear the burden of proving the “reasonableness of
5 such rate-case expenses by a preponderance of the evidence.”⁴²

6 **Q. DO YOU HAVE RECOMMENDATIONS REGARDING THE**
7 **REASONABLENESS OF THE COMPANY’S REQUESTED RATE-CASE**
8 **EXPENSES?**

9 A. No, not at this time. While the Company has provided information within its application
10 containing externally generated rate-case expenses, the incurrence of rate-case expense is
11 still on-going and will require further review and deliberation as the Company supplements
12 its rate-case expense information.

13 **Q. PLEASE EXPLAIN THE DISTINCTION YOU MADE IN YOUR PRIOR ANSWER**
14 **REGARDING EXTERNAL EXPENSES. IS THE COMPANY PROPOSING TO**
15 **RECOVER INTERNAL EXPENSES ASSOCIATED WITH THIS RATE CASE?**

16 A. Yes. According to the Direct Testimony of Company Witness Mr. Brian Bahr, “Monarch
17 reserves the right to request recovery of any internal rate case expenses to be recorded as
18 this application is processed by the Commission.”⁴³

19 **Q. DO YOU AGREE WITH THE COMPANY’S PROPOSAL?**

⁴² 16 TAC § 24.44(b).

⁴³ Direct Testimony of Brian Bahr at 25:10-11.

1 A. I agree with the Company’s intent to identify internal rate-case expenses; however, to the
2 extent these expenses are for personnel salaries and wages, benefits, or other on-going and
3 recurring expenses included within the Company’s requested level of O&M expenses
4 included in base rates, then there should be a commensurate reduction to O&M expenses
5 included in base rates to ensure that these expenses are not double-recovered. The
6 Company’s ratepayers should not be subjected to base rates and a rate case surcharge that
7 recovers the same cost.

8 **Q. HOW IS THE COMPANY PROPOSING TO RECOVER RATE-CASE EXPENSES**
9 **FROM RATEPAYERS IN THIS PROCEEDING?**

10 A. According to Company Witness Mr. Brian Bahr, “Monarch proposes to recover its rate
11 case expenses by way of a surcharge to be applied on all ratepayer bills for a period of 12
12 months or until all approved costs have been recovered, whichever is later.”⁴⁴

13 **Q. DO YOU AGREE WITH THE COMPANY’S REQUEST TO RECOVER**
14 **RATE-CASE EXPENSES THROUGH A SURCHARGE ASSESSED OVER A**
15 **12-MONTH PERIOD?**

16 A. I agree that the Company should recover its rate-case expense through a surcharge, however,
17 the recovery period should be extended to at least 24 months if not a full 36-month period.
18 For some ratepayers, the increase in monthly bills resulting from the rates proposed in this
19 proceeding will be significant as their rates are brought up-to-date and consolidated with
20 other systems. Further, some ratepayers are still subject to phased-in rate adjustments from
21 prior dockets, while other ratepayers will see phased-in rate adjustments for years to come

⁴⁴ *Id.* at 25:16-18.

1 as a result of this proceeding. In addition, ratepayers that were subject to rate changes in
2 Docket No. 47736 are currently paying \$4.56 in monthly rate-case surcharges. This
3 amount will be significantly increased by the rate case surcharges imposed in this docket.⁴⁵
4 Given these circumstances, it seems reasonable to extend the recovery period for rate-case
5 expenses to minimize the overall impact of this recovery on ratepayers who are already
6 saddled with substantial increases in their monthly bills as a result of the revenue
7 requirement increases by the Company.

8 **X. CONCLUSION**

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

10 **A.** Yes. However, due to on-going discovery, I reserve the right to supplement or amend my
11 testimony as may be needed.

⁴⁵ Direct Testimony of George Freitag, Attachment GF-4 at 99-100.

ATTACHMENTS



Chris D. Ekrut
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Mr. Chris Ekrut currently serves as Chief Financial Officer for NewGen Strategies and Solutions as well as a Director in the Firm's Environmental Practice. Mr. Ekrut has been providing consulting services since 2004, with the majority of his client-related projects focused on the pricing of services and developing rates and fees for utility systems.

Mr. Ekrut is a recognized expert witness, having filed testimony regarding cost of service and rate design, as well as providing litigation support and regulatory filing assistance before rate regulatory agencies. He has conducted a significant number of wholesale and retail water and wastewater rate studies, developed water, wastewater, and stormwater rate and fee models, and assisted in negotiations and/or litigation involving a number of wholesale water or wastewater contracts. He also serves as an instructor for the national "Fundamentals of Water Cost of Service and Rate Design" class sponsored by EUCI.

His previous experience includes time with R.W. Beck, Inc. as a staff consultant and with J. Stowe & Co. (now NewGen) as a senior consultant and manager.

EDUCATION

- Master of Public Administration, University of North Texas
- Bachelor of Arts in Public Administration, West Texas A&M University

EXPERIENCE

During his career, Mr. Ekrut has assisted in conducting a variety of engagements for water, wastewater, drainage, solid waste, electric, and natural gas utilities. A sampling of Mr. Ekrut's experience is included below. Clients marked with an asterisk indicate multiple projects were performed for that client within that category of service.

Utility Business Plans

- City of Blue Mound, Texas
- City of Gainesville, Texas
- Town of Prosper, Texas

Operations and Management Reviews

- Lower Colorado River Authority's Water and Wastewater Service Unit
- Brownsville Public Utilities Board

System Valuations

- City of Blue Mound, Texas
- City of Oak Point, Texas
- City of Southmayd, Texas
- City of Tyler, Texas
- Mustang Special Utility District
- Town of Lakeside, Texas

Indirect Cost Allocation Studies

- City of Brenham, Texas
- North Texas Municipal Water District *
- City of Terrell, Texas *

Chris D. Ekrut
Chief Financial Officer

Wholesale and/or Retail Water, Reclaimed Water, Wastewater, and Drainage Cost of Service and Rate Design Studies

- Town of Addison, Texas
- City of Aledo, Texas *
- Town of Argyle, Texas
- City of Amarillo, Texas
- City of Bastrop, Texas *
- City of Bellaire, Texas
- City of Blue Mound, Texas *
- City of Bonham, Texas *
- City of Brenham, Texas *
- City of Burkburnett, Texas *
- City of Burnet, Texas *
- Canyon Regional Water Authority *
- City of Cedar Park, Texas
- City of Celina, Texas
- City of Cisco, Texas
- City of Coleman, Texas
- City of Colleyville, Texas
- Double Diamond Utilities Co. *
- City of Eunice, New Mexico
- City of Farmersville, Texas *
- City of Forest Hill, Texas *
- City of Forney, Texas
- City of Gainesville, Texas *
- City of Gatesville, Texas *
- City of Garland, Texas *
- City of Glenn Heights, Texas *
- City of Graham, Texas
- City of Grapevine, Texas *
- City of Irving, Texas
- City of Jacksonville, Texas
- Johnson County Special Utility District *
- City of Justin, Texas
- City of Killeen, Texas *
- Town of Lakeside, Texas *
- City of Lancaster, Texas *
- City of League City, Texas
- City of Lewisville, Texas *
- City of Liberty Hill, Texas
- City of Lubbock, Texas
- City of McGregor, Texas *
- City of Mabank, Texas
- City of Mansfield, Texas *
- Marilee Special Utility District *
- City of Mexia, Texas
- City of Mineral Wells, Texas *
- City of Murphy, Texas
- Mustang Special Utility District
- MSEC Enterprises
- Navajo Tribal Utility Authority
- North Texas Municipal Water District
- Nueces County Water Control and Improvement District No. 3
- City of Odessa *
- Town of Pantego, Texas
- City of Paris, Texas *
- Parker Special Utility District
- Pillan Income Asset Management
- Pittsburgh Water and Sewer Authority
- City of Portland, Texas
- Possum Kingdom Water Supply Corporation
- Town of Prosper, Texas *
- Quadvest
- Riverbend Water Resources District
- City of Roanoke, Texas *
- Sabine River Authority
- City of Sanger, Texas
- City of Seagoville, Texas *
- South Texas Water Authority *
- City of Stamford, Texas
- City of Terrell, Texas *
- City of Thornton, Colorado
- Trophy Club Municipal Utility District No. 1 *
- City of Tyler, Texas *
- City of Waco, Texas *
- City of Weatherford, Texas *
- West Wise Special Utility District
- City of Willow Park, Texas *
- City of Wolfforth, Texas *

Chris D. Ekrut
Chief Financial Officer

Service Area Valuations / Appraisals

- Aquilla Water Supply Corporation
- Double Diamond Utilities *
- Green Valley Special Utility District
- Guadalupe-Blanco River Authority
- Kempner Water Supply Corporation
- Johnson County Special Utility District
- MSEC Enterprises
- Mustang Special Utility District *
- City of Tyler, Texas
- City of Waco, Texas
- Additional appraisals for private individuals

Feasibility Studies / Rate Impact of Engineering Recommendations / Peer Review

- Ector County Special Utility District
- City of Forney, Texas
- City of Garland, Texas *
- North Texas Municipal Water District
- McLennan County, Texas
- City of Odessa, Texas
- Town of Palm Beach, Florida (*Electric Study*)
- Upper Trinity Regional Water District
- City of Waco, Texas *

Litigation Support

Provided litigation support, directly or as a subcontractor, to the following entities.

- BASF Corporation
- Double Diamond Utilities *
- MSEC Enterprises
- North Texas Municipal Water District
- Office of Public Utility Counsel *
- Rock Creek Water Supply Corporation
- Texas RioGrande Legal Aid
- Town of Star Harbor, Texas
- West Wise Special Utility District

Rulemaking Regulatory Support

Provided Expert Assistance to Office of Public Utility Counsel (OPUC) for the following PUC Rulemaking Projects.

- PUC Project No. 43871
- PUC Project No. 43876
- PUC Project No. 43967
- PUC Project No. 44462
- PUC Project No. 44706
- PUC Project No. 45111
- PUC Project No. 45113
- PUC Project No. 45118
- PUC Project No. 45758

General Fund Studies

- City of Arlington, Texas (Oil/Gas Well Emergency Fee)
- City of Burkburnett, Texas (Planning and Development Fees)

Chris D. Ekrot
Chief Financial Officer

- City of Bonham, Texas (Ambulance Service Fee, Street Maintenance Fee)
- City of Killeen, Texas (Street Maintenance Fee)
- City of New Braunfels, Texas (Planning and Development / Community Service Fees)

Solid Waste Experience

- Assisted in conducting a Municipal Solid Waste Operations Study for the City of Denton, Texas.
- Assisted in conducting an Alternative Feasibility Study for the City of Peoria, Arizona.
- Assisted Siemens Energy and Environmental Services in conducting a detailed Waste Shed Analysis of the DFW Metroplex in support of a new, environmentally friendly waste processing technology.
- Assisted in conducting a Mixed Recycling Facility (MRF) Study for the North Central Texas Council of Governments.

Electric Utility Experience

- City of Austin, Texas
- City of Bastrop, Texas
- City of Brenham, Texas
- City of Burnet, Texas
- Garland Power & Light
- City of Liberty, Texas
- City of Sanger, Texas

Impact Fee / Capital Recovery Experience

Mr. Ekrot has assisted in the development of Water, Wastewater, and/or Roadway Impact Fees for the following clients.

- City of Bastrop, Texas *
- City of Burnet, Texas *
- City of College Station, Texas
- City of Denton, Texas *
- City of Flower Mound, Texas *
- City of Frisco, Texas *
- City of Ft. Worth, Texas *
- City of Galveston, Texas
- City of Garland, Texas
- City of Glenn Heights, Texas
- City of League City, Texas
- City of McKinney, Texas *
- City of Mesquite, Texas
- Nueces County Water Control and Improvement District No. 4
- Parker County Special Utility District
- City of Willow Park, Texas

Franchise Fee Experience

- Assisted in conducting reviews of the franchise fee payments made by Charter Communications to the Cities of Rockwall and Denton, Texas.
- Assisted in conducting reviews of the franchise fee payments made by Oncor to a coalition of Cities within the State of Texas.

Chris D. Ekrut
Chief Financial Officer

- Assisted in conducting franchise fee reviews of gas and electric providers in Fayette County, Kentucky.

Chris D. Ekrut
Chief Financial Officer

Gas Utility Experience

- Assisted the City of Brenham, Texas in analyzing and amending their Gas Cost Adjustment Factor.
- Provided litigation support in Texas Railroad Commission Docket No. 9670 – Petition for De Novo Review of the Reduction of the Gas Utility Rates of ATMOS Energy Corp., Mid – Tex Division.

Publications and Presentations

- “Allocating the Costs of Population Growth in Wholesale Water Contracts,” Texas Water Law Conference, January 2007
- “Business Planning and its Benefits to Municipal Utilities,” American Water Works Association, Texas Section, 2008
- “Plan Your Work and Work Your Plan: The Benefits of Municipal Utility Business Planning,” Texas Town & City, October 2009
- “Strategies for Pricing Direct Water Reuse,” Texas Water Conservation Association, March 2013
- “Utility Management and Revenue Considerations;” New and Emerging City Manager Roundtable and New and Emerging Finance Director Roundtable; North Central Texas Council of Governments; 2014, 2015, 2016, 2017, and 2018
- “Texas Water Development Board Water Conversation Best Management Practices Model: Estimating Water Conservation Savings for New Annual Reporting Requirements,” Texas Water Conservation Association, March 2014
- “When in Drought! Utility Ratemaking 101,” Government Finance Officers Association of Texas, April 2014
- “Aledo, Texas – How a Small City Overcame a Capital Improvement Giant,” American Water Works Association, Utility Management Conference, January 2015
- “To the PUC . . . and Beyond!,” Government Finance Officers Association of Texas, Pre-Conference, November 2015
- “Getting a Good Opinion: The Importance of Financial Policies and the Impact on a Utility’s Credit Rating” American Water Works Association, Texas Section, April 2016
- “Legislative and Regulatory Update for Water and Wastewater Utilities,” Government Finance Officers Association of Texas, Panhandle Chapter, July 2016
- “That’ll Be the Day that Water Rates Change in Lubbock,” American Water Works Association, Texas Section, April 2018
- “Decimated by Data – Common Utility Billing Mistakes and the Impact on Water and Sewer Utilities,” American Water Works Association, Texas Section, April 2018
- “When, Water, Where, and Why – The Importance of Rate Studies in Utility Management,” American Water Works Association, Texas Section, April 2019
- “Machine Learning Facilitated Stormwater Financing,” Forester University, September 2020

Corporate Record of Testimony Submitted by Chris Ekrut

Utility	Proceeding	Subject of Testimony	Before	Client	Date
1. Double Diamond Utilities	SOAH Docket No. 582-09-4288	Water Cost of Service and Rate Design	Texas Commission on Environmental Quality	Double Diamond Utilities	2010
2. Double Diamond Utilities	SOAH Docket No. 582-09-6112	Wastewater Cost of Service and Rate Design	Texas Commission on Environmental Quality	Double Diamond Utilities	2010
3. City of Arlington	Cause No. 153-259190-12	Municipal Fee Determination	Tarrant County District Court, 153 rd Judicial District	City of Arlington, Texas	2013
4. Double Diamond Utilities	PUC Docket No. 42919	Water and Wastewater Cost of Service and Rate Design / Settlement Terms and Conditions	Public Utility Commission of Texas	Double Diamond Utilities	2014
5. Quadvest, LP	PUC Docket No. 44809	Review and Adjustments to Water Rate/Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2016
6. Trophy Club Municipal Utility District No. 1	PUC Docket No. 45231	Water and Wastewater Cost of Service and Rate Design / Support of Rate Action on Appeal	Public Utility Commission of Texas	Trophy Club Municipal Utility District No. 1	2016
7. Monarch Utilities I, LP	PUC Docket No. 45570	Review and Adjustments to Water and Wastewater Rate/Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2016
8. Double Diamond Properties Construction	PUC Docket No. 46247	Water Cost of Service and Rate Design / Settlement Terms and Conditions	Public Utility Commission of Texas	Double Diamond Properties Construction	2016
9. Liberty Utilities	PUC Docket No. 46256	Review and Adjustments to Wastewater Rate/Tariff Change / Appeal of Rate Denial by City of Tyler	Public Utility Commission of Texas	City of Tyler, Texas	2017
10. Custom Water Company	PUC Docket No. 46670	Water Cost of Service and Rate Design	Public Utility Commission of Texas	Custom Water Company	2017
11. North Texas Municipal Water District	PUC Docket No. 46662	Public Interest	Public Utility Commission of Texas	North Texas Municipal Water District	2018
12. Liberty Silverleaf	PUC Docket No. 47976	Review and Adjustments to Water and Wastewater Cost of Service and Rates / Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2018
13. Indiana American Water Company	IURC Cause No. 45142	Cost of Service and Revenue Requirements specific to Sale for Resale Customers	Indiana Utility Regulatory Commission	Towns of Schererville and Whiteland	2019
14. City of Forney	PUC Docket no. 47814	Public Interest	Public Utility Commission of Texas	City of Forney, Texas	2019
15. Kendall West Utility, LLC	PUC Docket No. 49887	Review and Adjustments to Water Rate/Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2020
16. Undine Texas	PUC Docket No. 50200	Review and Adjustments to Water and Wastewater Cost of Service and Rates / Tariff Change	Public Utility Commission of Texas	Office of Public Utility Counsel	2020

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
OPUC'S FIRST RFI**

OPUC 1-21 Please reference the Direct Testimony of Edward Taussig at 6–7. Please provide a monthly detailed listing of all employees, by filled position, from January 2018, through August 2020.

RESPONSE: Please see CONFIDENTIAL Attachment OPUC 1-21, being provided under seal. Positions in CONFIDENTIAL Attachment OPUC 1-21 are listed in both the “Total” headcount section in columns (a)-(g) and “Actual” headcount section in columns (h)-(m). Because employees can change roles over time, the Position descriptions in column (m) may vary over the 2018-2020 time frame.

Prepared by: Edward Taussig
Sponsored by: Edward Taussig

**Pages 68 thru 194 contain
Confidential Material**

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
OPUC'S FIRST RFI**

OPUC 1-9 Please reference the Direct Testimony of Mujeeb Hafeez at 11:21–22. Please provide details of all transactions, including receipts, which account for the \$141,000 in travel and entertainment expenses associated with the SWWC Board of Directors.

RESPONSE: As a point of clarification, the Test Year \$141,000 in travel and entertainment expense is not associated with the Board of Directors. The expense is related to travel for SouthWest's executives. Extensive travel is a requirement at the executive level. Refer to Attachment OPUC 1-9.1 for a detail of all transactions comprising this amount. OPUC provided representative sample selections to Monarch via email for which invoices were requested. Refer to voluminous Attachment OPUC 1-9.2, being provided in native format on CD, for invoices for the selected transactions.

Prepared by: Mujeeb Hafeez
Sponsored by: Mujeeb Hafeez

Year	Month	WB#	Element	Order#	Document Number	GL Account	GL Description	Art of Expense	Code	Period	Type	Key	Cost Ctr	CC Name	Fund Center	Text	Document Date	Posting Date	LC Amount	Letter
2019	12				120002064	610030	Travel - Lodging	Travel & Entertainment	1010	12	ZA	40	10100001	SWWC-Executive	100000	RICHARD RICH - EXPENSE REIMBURSEMENT	12/31/2019	12/31/2019	1,812.27	USD
2019	01				1900122337	610030	Travel - Lodging	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/10/2019	1/17/2019	618.11	USD
2019	01				1900123202	610030	Travel - Lodging	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/14/2019	1/23/2019	687.84	USD
2019	01				1900123365	610030	Travel - Lodging	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/18/2019	1/28/2019	567.41	USD
2019	12				120002064	610030	Travel - Lodging	Travel & Entertainment	1010	12	ZA	40	10100001	SWWC-Executive	100000	RICHARD RICH + EXPENSE REIMBURSEMENT	12/31/2019	12/31/2019	958.02	USD
2019	02				1900124014	610030	Travel - Lodging	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		2/1/2019	2/11/2019	1,315.69	USD
2019	02				1900124411	610030	Travel - Lodging	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		1/30/2019	2/20/2019	454.80	USD
2019	02				1900124517	610030	Travel - Lodging	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		2/15/2019	2/22/2019	1,259.88	USD
2019	02				1900124516	610030	Travel - Lodging	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		2/19/2019	2/22/2019	837.41	USD
2019	03				1900125741	610030	Travel - Lodging	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/5/2019	3/25/2019	1,221.18	USD
2019	03				1900125743	610030	Travel - Lodging	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/14/2019	3/25/2019	268.13	USD
2019	03				1900125747	610030	Travel - Lodging	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/14/2019	3/25/2019	301.71	USD
2019	03				1900126016	610030	Travel - Lodging	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/25/2019	3/28/2019	748.04	USD
2019	04				1900126907	610030	Travel - Lodging	Travel & Entertainment	1010	4	KR	40	10100001	SWWC-Executive	100000		4/18/2019	4/23/2019	328.57	USD
2019	04				1900127091	610030	Travel - Lodging	Travel & Entertainment	1010	4	KR	40	10100001	SWWC-Executive	100000		4/12/2019	4/25/2019	383.08	USD
2019	04				1900127094	610030	Travel - Lodging	Travel & Entertainment	1010	4	KR	40	10100001	SWWC-Executive	100000		4/12/2019	4/25/2019	350.28	USD
2019	05				1700002708	610030	Travel - Lodging	Travel & Entertainment	1010	5	KA	50	10100001	SWWC-Executive	100000		5/28/2019	5/02/2019	(1,221.05)	USD
2019	05				1900127724	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/8/2019	5/9/2019	1,167.26	USD
2019	05				1900127938	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		4/28/2019	5/17/2019	271.22	USD
2019	05				1900127941	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/8/2019	5/17/2019	1,282.38	USD
2019	05				1900127946	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/10/2019	5/17/2019	266.76	USD
2019	05				1900128430	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/19/2019	5/29/2019	1,362.76	USD
2019	05				1900128481	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/28/2019	5/30/2019	1,221.06	USD
2019	05				1900128543	610030	Travel - Lodging	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/28/2019	5/31/2019	1,245.70	USD
2019	06				1900128966	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/5/2019	6/11/2019	667.87	USD
2019	06				1900128966	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/5/2019	6/11/2019	814.04	USD
2019	06				1900128969	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/24/2019	6/24/2019	50.00	USD
2019	06				1900128953	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/25/2019	6/25/2019	196.14	USD
2019	06				1900128592	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/17/2019	6/28/2019	176.22	USD
2019	06				1900128787	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/24/2019	6/30/2019	977.08	USD
2019	06				1900128861	610030	Travel - Lodging	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		7/2/2019	7/28/2019	120.00	USD
2019	07				1900131011	610030	Travel - Lodging	Travel & Entertainment	1010	7	KR	40	10100001	SWWC-Executive	100000		7/8/2019	7/29/2019	456.56	USD
2019	07				1900131018	610030	Travel - Lodging	Travel & Entertainment	1010	7	KR	40	10100001	SWWC-Executive	100000		7/8/2019	7/29/2019	456.56	USD
2019	08				1900131507	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		7/31/2019	8/7/2019	748.28	USD
2019	08				1900131509	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		7/26/2019	8/7/2019	836.55	USD
2019	08				1900131586	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/6/2019	8/12/2019	832.54	USD
2019	08				1900131587	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	110.21	USD
2019	08				1900131589	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	152.76	USD
2019	08				1900131591	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	504.23	USD
2019	08				1900131892	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/6/2019	8/12/2019	337.48	USD
2019	08				1900131658	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/9/2019	8/13/2019	981.87	USD
2019	08				1900132491	610030	Travel - Lodging	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/13/2019	8/30/2019	1,327.13	USD
2019	09				100028616	610030	Travel - Lodging	Travel & Entertainment	1010	9	SA	40	10100001	SWWC-Executive	100000		9/30/2019	9/30/2019	414.40	USD
2019	09				1900133065	610030	Travel - Lodging	Travel & Entertainment	1010	9	KR	40	10100001	SWWC-Executive	100000		9/4/2019	9/13/2019	184.28	USD
2019	09				1900133067	610030	Travel - Lodging	Travel & Entertainment	1010	9	KR	40	10100001	SWWC-Executive	100000		9/5/2019	9/13/2019	1,204.45	USD
2019	09				1900133413	610030	Travel - Lodging	Travel & Entertainment	1010	9	KR	40	10100001	SWWC-Executive	100000		9/20/2019	9/24/2019	139.63	USD
2019	10				1700002802	610030	Travel - Lodging	Travel & Entertainment	1010	10	KA	50	10100001	SWWC-Executive	100000		10/7/2019	10/25/2019	(1,261.76)	USD
2019	10				1900134402	610030	Travel - Lodging	Travel & Entertainment	1010	10	KR	40	10100001	SWWC-Executive	100000		10/7/2019	10/21/2019	123.17	USD
2019	10				1900134577	610030	Travel - Lodging	Travel & Entertainment	1010	10	KR	40	10100001	SWWC-Executive	100000		9/27/2019	10/23/2019	1,261.76	USD
2019	10				1900134766	610030	Travel - Lodging	Travel & Entertainment	1010	10	KR	40	10100001	SWWC-Executive	100000		10/7/2019	10/25/2019	1,261.76	USD
2019	10				1900135077	610030	Travel - Lodging	Travel & Entertainment	1010	10	KR	40	10100001	SWWC-Executive	100000		10/23/2019	10/31/2019	2,805.63	USD
2019	01				1200001805	610030	Travel - Lodging	Travel & Entertainment	1010	1	ZB	50	10100001	SWWC-Executive	100000		12/31/2019	1/1/2019	(500.00)	USD
2019	11				1900135668	610030	Travel - Lodging	Travel & Entertainment	1010	11	KR	40	10100001	SWWC-Executive	100000		1/8/2019	1/15/2019	202.58	USD
2019	11				1900135669	610030	Travel - Lodging	Travel & Entertainment	1010	11	KR	40	10100001	SWWC-Executive	100000		1/5/2019	1/15/2019	1,180.90	USD
2019	12				1900136859	610030	Travel - Lodging	Travel & Entertainment	1010	12	KR	40	10100001	SWWC-Executive	100000		11/25/2019	12/8/2019	785.14	USD
2019	12				1900136967	610030	Travel - Lodging	Travel & Entertainment	1010	12	KR	40	10100001	SWWC-Executive	100000		11/22/2019	12/6/2019	898.35	USD
2019	12				1900137772	610030	Travel - Lodging	Travel & Entertainment	1010	12	KR	40	10100001	SWWC-Executive	100000		12/9/2019	12/20/2019	1,626.05	USD
201																				

Year	Month	Day	Order Number	Account Number	Account Description	Category	Code	Rate	Cost	Class	CO Number	CO Name	CO Center	CO Description	Document	DL Date	Posting Date	LC Amount	Unit
2019/09			1900130745	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	9	KA	40	1010001	SWWC-Executive	100000			9/30/2019	9/30/2019	4,097.00	USD
2019/09			100028616	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	9	SA	50	1010001	SWWC-Executive	100000		P-Card Before Cut-Off - THE RITZ CARLTON	9/30/2019	9/30/2019	(556.29)	USD
2019/09			1900133065	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	9	KR	40	1010001	SWWC-Executive	100000			9/4/2019	9/13/2019	1,682.49	USD
2019/09			1900133067	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	9	KR	40	1010001	SWWC-Executive	100000			9/5/2019	9/13/2019	437.59	USD
2019/10			1700002802	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	10	KA	50	1010001	SWWC-Executive	100000			10/7/2019	10/25/2019	(2,322.87)	USD
2019/10			1900134402	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	10	KR	40	1010001	SWWC-Executive	100000			10/7/2019	10/21/2019	721.42	USD
2019/10			1900134577	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	10	KR	40	1010001	SWWC-Executive	100000			9/27/2019	10/23/2019	2,322.87	USD
2019/10			1900134766	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	10	KR	40	1010001	SWWC-Executive	100000			10/7/2019	10/25/2019	2,322.87	USD
2019/10			1900135077	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	10	KR	40	1010001	SWWC-Executive	100000			10/25/2019	10/31/2019	27.05	USD
2019/10			1900135079	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	10	KR	40	1010001	SWWC-Executive	100000			10/28/2019	10/31/2019	1,688.15	USD
2019/11			1900135668	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	11	KR	40	1010001	SWWC-Executive	100000			11/6/2019	11/15/2019	711.60	USD
2019/11			1900135669	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	11	KR	40	1010001	SWWC-Executive	100000			11/6/2019	11/16/2019	436.26	USD
2019/12			1900135659	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	12	KR	40	1010001	SWWC-Executive	100000			11/25/2019	12/6/2019	1,140.56	USD
2019/12			1900135667	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	12	KR	40	1010001	SWWC-Executive	100000			11/22/2019	12/6/2019	702.22	USD
2019/12			1900136115	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	12	KR	40	1010001	SWWC-Executive	100000			11/22/2019	12/6/2019	5,982.50	USD
2019/01			120001806	610040	Meals & Entertainment (50% Deductible)	Travel & Entertainment	1010	1	ZB	50	1010001	SWWC-Executive	100000		K Michael ER Account	1/28/2019	1/1/2019	(200.00)	USD
2019/01			1900123337	610060	Meals - On Premise	Travel & Entertainment	1010	1	KR	40	1010001	SWWC-Executive	100000			1/10/2019	1/17/2019	25.84	USD
2019/01			1900123302	610060	Meals - On Premise	Travel & Entertainment	1010	1	KR	40	1010001	SWWC-Executive	100000			1/14/2019	1/23/2019	18.06	USD
2019/01			1900123438	610060	Meals - On Premise	Travel & Entertainment	1010	1	KR	40	1010001	SWWC-Executive	100000			1/24/2019	1/29/2019	314.01	USD
2019/02			1900124014	610060	Meals - On Premise	Travel & Entertainment	1010	2	KR	40	1010001	SWWC-Executive	100000			2/1/2019	2/11/2019	116.79	USD
2019/02			1900124411	610060	Meals - On Premise	Travel & Entertainment	1010	2	KR	40	1010001	SWWC-Executive	100000			1/30/2019	2/20/2019	109.02	USD
2019/02			1900124517	610060	Meals - On Premise	Travel & Entertainment	1010	2	KR	40	1010001	SWWC-Executive	100000			2/15/2019	2/22/2019	60.76	USD
2019/02			1900124518	610060	Meals - On Premise	Travel & Entertainment	1010	2	KR	40	1010001	SWWC-Executive	100000			2/15/2019	2/22/2019	82.61	USD
2019/03			1900124984	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			2/6/2019	3/6/2019	377.46	USD
2019/03			1900124985	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			2/25/2019	3/6/2019	316.50	USD
2019/03			1900125281	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			3/8/2019	3/12/2019	200.40	USD
2019/03			1900125741	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			3/5/2019	3/25/2019	48.17	USD
2019/03			1900125743	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			3/14/2019	3/28/2019	36.36	USD
2019/03			1900125747	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			3/14/2019	3/25/2019	62.74	USD
2019/03			1900125889	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			3/20/2019	3/27/2019	318.01	USD
2019/03			1900126016	610060	Meals - On Premise	Travel & Entertainment	1010	3	KR	40	1010001	SWWC-Executive	100000			3/25/2019	3/28/2019	112.74	USD
2019/04			1900126171	610060	Meals - On Premise	Travel & Entertainment	1010	4	KR	40	1010001	SWWC-Executive	100000			4/3/2019	4/23/2019	2,366.47	USD
2019/04			1900126907	610060	Meals - On Premise	Travel & Entertainment	1010	4	KR	40	1010001	SWWC-Executive	100000			4/18/2019	4/23/2019	64.75	USD
2019/04			1900127091	610060	Meals - On Premise	Travel & Entertainment	1010	4	KR	40	1010001	SWWC-Executive	100000			4/12/2019	4/25/2019	59.82	USD
2019/04			1900127094	610060	Meals - On Premise	Travel & Entertainment	1010	4	KR	40	1010001	SWWC-Executive	100000			4/12/2019	4/25/2019	46.78	USD
2019/04			1900127139	610060	Meals - On Premise	Travel & Entertainment	1010	4	KR	40	1010001	SWWC-Executive	100000			4/23/2019	4/29/2019	403.41	USD
2019/05			100028204	610060	Meals - On Premise	Travel & Entertainment	1010	5	SA	40	1010001	SWWC-Executive	100000		SO SOUTHERN MAID D	5/31/2019	5/31/2019	51.84	USD
2019/05			1700002708	610060	Meals - On Premise	Travel & Entertainment	1010	5	KA	50	1010001	SWWC-Executive	100000			5/28/2019	5/30/2019	(30.12)	USD
2019/05			1900127274	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			5/3/2019	5/8/2019	171.45	USD
2019/05			1900127639	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			4/29/2019	5/11/2019	29.84	USD
2019/05			1900127644	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			5/10/2019	5/17/2019	30.39	USD
2019/05			1900127946	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			5/10/2019	5/17/2019	81.51	USD
2019/05			1900128430	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			5/19/2019	5/29/2019	102.57	USD
2019/05			1900128491	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			5/28/2019	5/30/2019	30.12	USD
2019/05			1900128543	610060	Meals - On Premise	Travel & Entertainment	1010	5	KR	40	1010001	SWWC-Executive	100000			5/28/2019	5/31/2019	18.99	USD
2019/06			100028661	610060	Meals - On Premise	Travel & Entertainment	1010	6	SA	40	1010001	SWWC-Executive	100000		OTTO & BARBEQUE AND HAMBU	6/30/2019	6/30/2019	235.20	USD
2019/06			1900128901	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			5/28/2019	6/10/2019	419.20	USD
2019/06			1900128995	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/5/2019	6/11/2019	70.52	USD
2019/06			1900128996	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/5/2019	6/11/2019	16.61	USD
2019/06			1900129222	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/7/2019	6/17/2019	37.82	USD
2019/06			1900129223	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/10/2019	6/17/2019	4.30	USD
2019/06			1900129458	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			8/5/2019	6/20/2019	160.41	USD
2019/06			1900129553	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000		06/24/19	6/24/2019	75.10	USD	
2019/06			1900129592	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/25/2019	6/28/2019	82.89	USD
2019/06			1900129797	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/17/2019	6/28/2019	28.04	USD
2019/06			1900129861	610060	Meals - On Premise	Travel & Entertainment	1010	6	KR	40	1010001	SWWC-Executive	100000			6/24/2019	6/30/2019	94.34	USD
2019/07			1900130775	610060	Meals - On Premise	Travel & Entertainment	1010	7	KR	40	1010001	SWWC-Executive	100000			7/17/2019	7/23/2019	76.86	USD
2019/07			1900130776	610060	Meals - On Premise	Travel & Entertainment	1010	7	KR	40	1010001	SWWC-Executive	100000			7/19/2019			

Year	Month	WBC Element	Object	Document Number	GL Account	GL Description	Area of Expense	CCCD	Period	Type	Key	Cost Clr	CC Name	Profit Center	Text	Document Date	Posting Date	LC Amount	LC Unit
2019/12				1900136867	610060	Meals - On Premise	Travel & Entertainment	1010	12	KR	40	10100001	SWWC-Executive	100000		11/22/2019	12/6/2019	65.89	USD
2019/12				1900137772	610060	Meals - On Premise	Travel & Entertainment	1010	12	KR	40	10100001	SWWC-Executive	100000		12/9/2019	12/20/2019	124.57	USD
2019/12				1900138115	610060	Meals - On Premise	Travel & Entertainment	1010	12	KR	40	10100001	SWWC-Executive	100000		11/22/2019	12/1/2019	65.84	USD
2019/12				120002064	610060	Meals - On Premise	Travel & Entertainment	1010	12	ZA	40	10100001	SWWC-Executive	100000	RICHARD RICH - EXPENSE REIMBURSEMENT	12/31/2019	12/31/2019	98.00	USD
2019/01				1200001805	610070	Travel - Transportation	Travel & Entertainment	1010	1	ZB	50	10100001	SWWC-Executive	100000	K Michael ER Accrual	12/31/2018	1/1/2019	(1,500.00)	USD
2019/01				1200001805	610070	Travel - Transportation	Travel & Entertainment	1010	1	ZB	50	10100001	SWWC-Executive	100000	K Michael ER Accrual	12/31/2018	1/1/2019	(300.00)	USD
2019/01				1900122085	610070	Travel - Transportation	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/4/2019	1/14/2019	1,495.40	USD
2019/01				1900122337	610070	Travel - Transportation	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/10/2019	1/17/2019	2,445.42	USD
2019/01				1900123202	610070	Travel - Transportation	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/14/2019	1/23/2019	148.87	USD
2019/01				1900123265	610070	Travel - Transportation	Travel & Entertainment	1010	1	KR	40	10100001	SWWC-Executive	100000		1/18/2019	1/28/2019	350.34	USD
2019/02				1900227038	610070	Travel - Transportation	Travel & Entertainment	1010	2	SA	50	10100001	SWWC-Executive	100000	Rel R Rich ER Credit	2/28/2019	2/28/2019	(85.00)	USD
2019/02				1900124014	610070	Travel - Transportation	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		2/1/2019	2/11/2019	36.82	USD
2019/02				1900124411	610070	Travel - Transportation	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		1/30/2019	2/20/2019	2,698.42	USD
2019/02				1900124517	610070	Travel - Transportation	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		2/15/2019	2/22/2019	754.13	USD
2019/02				1900124518	610070	Travel - Transportation	Travel & Entertainment	1010	2	KR	40	10100001	SWWC-Executive	100000		2/15/2019	2/22/2019	655.78	USD
2019/03				1900125337	610070	Travel - Transportation	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/7/2019	3/13/2019	1,717.80	USD
2019/03				1900125741	610070	Travel - Transportation	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/5/2019	3/25/2019	652.53	USD
2019/03				1900125747	610070	Travel - Transportation	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/14/2019	3/25/2019	715.54	USD
2019/03				1900126016	610070	Travel - Transportation	Travel & Entertainment	1010	3	KR	40	10100001	SWWC-Executive	100000		3/25/2019	3/28/2019	832.60	USD
2019/04				1900126907	610070	Travel - Transportation	Travel & Entertainment	1010	4	KR	40	10100001	SWWC-Executive	100000		4/18/2019	4/23/2019	680.94	USD
2019/04				1900127091	610070	Travel - Transportation	Travel & Entertainment	1010	4	KR	40	10100001	SWWC-Executive	100000		4/12/2019	4/25/2019	293.00	USD
2019/04				1900127094	610070	Travel - Transportation	Travel & Entertainment	1010	4	KR	40	10100001	SWWC-Executive	100000		4/12/2019	4/25/2019	614.60	USD
2019/05				170002708	610070	Travel - Transportation	Travel & Entertainment	1010	5	KA	50	10100001	SWWC-Executive	100000		5/28/2018	5/30/2018	(1,984.89)	USD
2019/05				1900127724	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/3/2019	5/6/2019	587.01	USD
2019/05				1900127937	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		4/28/2019	5/17/2019	607.11	USD
2019/05				1900127938	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		4/29/2019	5/17/2019	1,493.08	USD
2019/05				1900127939	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/1/2019	5/17/2019	1,451.20	USD
2019/05				1900127946	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/10/2019	5/17/2019	5,346.19	USD
2019/05				1900128430	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/19/2019	5/29/2019	1,256.06	USD
2019/05				1900128491	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/28/2019	5/30/2019	1,994.80	USD
2019/05				1900128543	610070	Travel - Transportation	Travel & Entertainment	1010	5	KR	40	10100001	SWWC-Executive	100000		5/28/2019	5/31/2019	626.37	USD
2019/06				1900128995	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/5/2019	6/11/2019	1,169.21	USD
2019/06				1900128998	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/5/2019	6/11/2019	184.95	USD
2019/06				1900129220	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/5/2019	6/17/2019	167.89	USD
2019/06				1900129221	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/5/2019	6/17/2019	37.47	USD
2019/06				1900129222	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/7/2019	6/17/2019	673.16	USD
2019/06				1900129223	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/10/2019	6/17/2019	1,599.02	USD
2019/06				1900129342	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/10/2019	6/19/2019	349.00	USD
2019/06				1900129592	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/25/2019	6/25/2019	755.63	USD
2019/06				1900129797	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/17/2019	6/28/2019	2,015.17	USD
2019/06				1900129861	610070	Travel - Transportation	Travel & Entertainment	1010	6	KR	40	10100001	SWWC-Executive	100000		6/24/2019	6/30/2019	311.73	USD
2019/07				1900131018	610070	Travel - Transportation	Travel & Entertainment	1010	7	KR	40	10100001	SWWC-Executive	100000		7/3/2019	7/29/2019	1,025.47	USD
2019/07				1900131507	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		7/31/2019	8/7/2019	641.67	USD
2019/08				1900131509	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		7/26/2019	8/7/2019	1,147.17	USD
2019/08				1900131559	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/2/2019	8/8/2019	1,339.66	USD
2019/08				1900131586	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	1,053.92	USD
2019/08				1900131587	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	1,486.12	USD
2019/08				1900131589	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	823.47	USD
2019/08				1900131591	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	682.72	USD
2019/08				1900131592	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/5/2019	8/12/2019	1,524.75	USD
2019/08				1900131659	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/9/2019	8/13/2019	1,173.17	USD
2019/08				1900132491	610070	Travel - Transportation	Travel & Entertainment	1010	8	KR	40	10100001	SWWC-Executive	100000		8/13/2019	8/30/2019	426.95	USD
2019/09				190029560	610070	Travel - Transportation	Travel & Entertainment	1010	9	SA	40	10100001	SWWC-Executive	100000	Rel Robert MacLean Exp Report	9/30/2019	9/30/2019	690.53	USD
2019/09				190029516	610070	Travel - Transportation	Travel & Entertainment	1010	9	SA	40	10100001	SWWC-Executive	100000	P-Card Before Cut-Off - SQ MARCDRIVES	9/30/2019	9/30/2019	228.00	USD
2019/09				1900133085	610070	Travel - Transportation	Travel & Entertainment	1010	9	KR	40	10100001	SWWC-Executive	100000		9/4/2019	9/13/2019	99.29	USD
2019/09				1900133087	610070	Travel - Transportation	Travel & Entertainment	1010	9	KR	40	10100001	SWWC-Executive	100000		9/5/2019	9/13/2019	2,502.01	USD
2019/09				1900133413	610070	Travel - Transportation	Travel & Entertainment	1010	9	KR	40	10100001	SWWC-Executive	100000		9/20/2019	9/24/2019	467.19	USD
2019/10				1700002802	610070	Travel - Transportation	Travel & Entertainment	1010	10	JA	50	10100001	SWWC-Executive	100000		10/7/2019	10/25/2019	(2,096.71)	USD
2019/10				1900134402	610070	Travel - Transportation	Travel & Entertainment	1010	10	KR	40	10100001	SWWC						

Month	Yr	WBC Element	Order	Document Number	CO Account	Classification	Alt	Eff. Date	End Date	Rate	Type	Key	Cost Ctr	CC Name	Plant Center	Text	Document Date	Posting Date	Amount	Lev
2019/05				1700002708	610090	Travel - Other		Travel & Entertainment	1010	5 KR	50		10100001	SWWC-Executive	100000		5/28/2019	5/30/2019	(80.00)	USD
2019/05				1900127724	610090	Travel - Other		Travel & Entertainment	1010	5 KR	40		10100001	SWWC-Executive	100000		5/9/2019	5/9/2019	135.00	USD
2019/05				1900127944	610090	Travel - Other		Travel & Entertainment	1010	5 KR	40		10100001	SWWC-Executive	100000		5/10/2019	5/17/2019	372.32	USD
2019/05				1900127946	610090	Travel - Other		Travel & Entertainment	1010	5 KR	40		10100001	SWWC-Executive	100000		5/10/2019	5/17/2019	160.00	USD
2019/05				1900128430	610090	Travel - Other		Travel & Entertainment	1010	5 KR	40		10100001	SWWC-Executive	100000		5/19/2019	5/29/2019	49.00	USD
2019/05				1900128491	610090	Travel - Other		Travel & Entertainment	1010	5 KR	40		10100001	SWWC-Executive	100000		5/28/2019	5/30/2019	80.00	USD
2019/05				1900128543	610090	Travel - Other		Travel & Entertainment	1010	5 KR	40		10100001	SWWC-Executive	100000		5/28/2019	5/31/2019	87.00	USD
2019/06				1900128995	610090	Travel - Other		Travel & Entertainment	1010	6 KR	40		10100001	SWWC-Executive	100000		6/5/2019	6/11/2019	72.00	USD
2019/06				1900128998	610090	Travel - Other		Travel & Entertainment	1010	6 KR	40		10100001	SWWC-Executive	100000		6/5/2019	6/11/2019	379.74	USD
2019/06				1900129222	610090	Travel - Other		Travel & Entertainment	1010	6 KR	40		10100001	SWWC-Executive	100000		6/7/2019	6/17/2019	183.00	USD
2019/06				1900129223	610090	Travel - Other		Travel & Entertainment	1010	6 KR	40		10100001	SWWC-Executive	100000		6/10/2019	6/17/2019	24.00	USD
2019/07				1900131018	610090	Travel - Other		Travel & Entertainment	1010	7 KR	40		10100001	SWWC-Executive	100000		7/2/2019	7/29/2019	128.00	USD
2019/08				1900131507	610090	Travel - Other		Travel & Entertainment	1010	8 KR	40		10100001	SWWC-Executive	100000		7/31/2019	8/7/2019	54.00	USD
2019/08				1900131509	610090	Travel - Other		Travel & Entertainment	1010	8 KR	40		10100001	SWWC-Executive	100000		7/25/2019	9/7/2019	80.00	USD
2019/08				1900131589	610090	Travel - Other		Travel & Entertainment	1010	8 KR	40		10100001	SWWC-Executive	100000		8/2/2019	8/9/2019	24.00	USD
2019/08				1900132491	610090	Travel - Other		Travel & Entertainment	1010	8 KR	40		10100001	SWWC-Executive	100000		8/13/2019	8/30/2019	89.04	USD
2019/09				100029616	610090	Travel - Other		Travel & Entertainment	1010	9 SA	40		10100001	SWWC-Executive	100000	P-Card Before Cut-Off - THE RITZ CARLTON	9/30/2019	9/30/2019	59.92	USD
2019/09				1900133065	610090	Travel - Other		Travel & Entertainment	1010	9 KR	40		10100001	SWWC-Executive	100000		9/4/2019	9/13/2019	57.36	USD
2019/09				1900133067	610090	Travel - Other		Travel & Entertainment	1010	9 KR	40		10100001	SWWC-Executive	100000		9/5/2019	9/13/2019	318.99	USD
2019/10				1700002802	610090	Travel - Other		Travel & Entertainment	1010	10 KA	50		10100001	SWWC-Executive	100000		10/7/2019	10/25/2019	(151.20)	USD
2019/10				1900134402	610090	Travel - Other		Travel & Entertainment	1010	10 KR	40		10100001	SWWC-Executive	100000		10/7/2019	10/21/2019	281.79	USD
2019/10				1900134577	610090	Travel - Other		Travel & Entertainment	1010	10 KR	40		10100001	SWWC-Executive	100000		9/27/2019	10/23/2019	151.20	USD
2019/10				1900134766	610090	Travel - Other		Travel & Entertainment	1010	10 KR	40		10100001	SWWC-Executive	100000		10/7/2019	10/25/2019	151.20	USD
2019/11				1900135669	610090	Travel - Other		Travel & Entertainment	1010	11 KR	40		10100001	SWWC-Executive	100000		11/5/2019	11/15/2019	221.60	USD
2019/12				1900136859	610090	Travel - Other		Travel & Entertainment	1010	12 KR	40		10100001	SWWC-Executive	100000		11/25/2019	12/6/2019	48.00	USD
2019/12				1900137772	610090	Travel - Other		Travel & Entertainment	1010	12 KR	40		10100001	SWWC-Executive	100000		12/9/2019	12/20/2019	179.05	USD
2019/12				1900138115	610090	Travel - Other		Travel & Entertainment	1010	12 KR	40		10100001	SWWC-Executive	100000		12/1/2019	12/31/2019	178.08	USD
Total																			141,876.84	X

TX Growth's Strategy Meeting
D

Stella
Westin Austin
310 East 5th St
(512) 391-2333
938990183 SSJ

CHK 5269 TBL 5171 GST 2
12/9/2019 5:55 PM

1 Bud Light BTL 6.00 T2
1 Glass 0.00
1 Macallan 12 16.00 T2

Subtotal \$22.00
Alcohol Tax \$1.82
Total Due: \$23.82
#XXXXXXXXXXXX4009
AMEX 801724
Auth 23.82

Stella Bar
TX
TABLE# 5171
SERVER 938990183/SSJ
CHECK# 5269
2019/12/09 06:24:07
****Authorize****
MERC ID:001060008029240994564
RFE No: 1210002407 CHIP
CT No: *****4009
EXP: XX/XX
CARD: AMERICAN EXPRESS
CheckNo:5269
TableNo:5171
APPROVAL CODE: 801724
EMV Receipt Section
Application Label: AMERICAN EXPRESS
TC: 0F65FE250EFD9B4F
TVR: 0000000000
AID: A000000025010801
Subtotal: \$23.82

Tip: 4

Total: 27.82 ✓

Signature
CUSTOMER COPY

Rob Mike Quinn

TX Growth & Strategy Meeting
See List of attendees

Eddie Vs Prime Seafood
301 East 5th Street
Austin, TX 78701

Check # 51945-8501
Event ID: OCVOSK00

20 people

See Beatrix email for
Eddie Vs Prime Seafood
301 East 5th Street
Austin, TX 78701

Check # 51945-8501
Event ID: OCVOSK00

Table 200 207-203-201

Adam H
08:59 PM 12/09/2019 Oct 20
Transaction #: 1319113563

AID: A000000025010801
TC: 02174A0B78D4A008
App. Name/Label: AMERICAN EXPRESS
Card Verification: Signature
Tran Data Source: Chip

Card Number: xxxxxxxxxxxx4009 Auth Code: 822524 Amex

Check Amount: 2910.82

*Guest Selected 20% Gratuity 527.25

SubTotal 3438.07

Gratuity Change/-

Final Total 3438.07

Cardmember agrees to pay total in accordance with agreement governing use of such card.

Please feel free to adjust the gratuity amount.

Table 200

Adam H
20:59:44 12/09/2019 Oct 20

1 Oban	22.00
1 The Prisoner CA Zinf 01s	24.00
2 Bull Hayden	32.00
4 Heineken	26.00
1 Titos	10.50
1 Pellegrino	7.00
4 Shellfish Tower	300.00
3 Calamari	54.00
4 Crab Cake	80.00
1 Macallan 12 year	17.00
4 Godiva Cakes	52.00
4 Bananas Foster Cake	56.00
1 8oz Filet	43.00
Add Bearnaise	4.00
2 Fuji Apple Salad	24.00
4 Scallops	152.00
1 Ah! Tuna	39.00
3 8oz Filet	129.00
3 Add Scampi	33.00
3 @ \$11.00 each	
2 Hong Cab	206.00
4 Cakebread Napa Chard	408.00
1 Cappuccino	5.00
1 Coke	3.75
1 Administrative Fee (2%)	52.73
2 Redfish with Crab	74.00
4 Caesar Salad	46.00
1 Hong Kong Seabass	48.00
4 Lobster Bisque Cup	44.00
4 8oz Filet	172.00
3 Hong Kong Seabass	144.00
3 Add Jariah Crab	24.00
3 @ \$8.00 each	
1 Burrata & Beet Salad	19.00
4 BLT Wedge Salad	52.00
1 22oz Bone-In Ribeye	56.00
5 Crab Fried Rice	79.00
5 Truffle Mac	70.00
5 Brussels Sprouts	65.00
1 Crab Chowder Cup	9.00
1 Goat Cheese Salad	15.00

Subtotal: 2689.98
Sales Tax: 160.34
MB Sales Tax: 61.50

*Guest Selected 20% Gratuity 527.25
Please pay this amount
Total 3438.07

(4009) Amex 3438.07

Amount Due 0.00
Change 0.00

Please feel free to adjust the gratuity amount.

Contracted

20:59:45 12/09/2019

The Ritz-Carlton Golf Resort Naples.
GUEST FOLIO PRESENTATION
 SOUTHWEST WATER COMPANY
 SOUTHWEST WATER COMPANY

SOUTHWEST WATER COMPANY
 12535 Reed Road
 Sugar Land, TX 77478

Credit Card#
 XXXXXXXXXXXXX6146

Arrival Date 09/09/2019
 Departure Date 09/23/2019
 Guest #
 Group # 7698478
 Room # 8474

Date	Description	Reference	Charges	Credits	Balance
09/10/19	Banquet Lunch Local	61419	488.85		
09/10/19	Banquet Coffee Break Local	61209	946.06		
09/11/19	Audio Visual Equipment	X0525786	1,230.50		
09/11/19	Banquet Coffee Break Local	61420	901.48		
09/12/19	Tiburoni Golf	X0939270	650.52		
08/10/19	Visa			675.00	
09/09/19	ADVDP-XFER			675.00	
09/09/19	ADVDP-XFER			675.00	
09/09/19	Visa			4,007.00	
09/23/19	Visa			556.29	
TOTAL GUEST FOLIO BALANCE					(0.00) 0.00



THE RITZ-CARLTON

This statement is your only receipt. You have agreed to pay in cash or by approved personal check, or to authorize us to charge your credit card for all amounts charged to you. The amount shown in the credits column opposite any credit card entry in the reference column above will be charged to the credit card set forth above. If the credit card company will bill in the usual manner, if for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made in 30 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature _____



Your Information

Customer Name: RICHARD IRON
 Agency Number: 11082
 Budget Customer Account: FASTBREAK ENROLLMENT BLD.00M
 Customer Status: FASTBREAK
 Method of Payment: VISA 437283
 Frequent Traveler Number: WJH00000000000000000000

Your Vehicle Information

Vehicle Number: 02802261
 Vehicle Group Renton: East Cost
 Vehicle Group Charged: Intermediate
 Vehicle Description: GRAY FORD MUSTANG
 License Plate Number: TXLXY752P
 Disposition Code: 0472
 Subsequent Use: 9679
 Total Drivers: 197
 Fuel Reading: 0.00000000000000000000

Your Rental

Pickup Date/Time: OCT 16 2018 8:18AM
 Pickup Location: 7030 CEDAR SPRINGS ROAD
 DALLAS LOVE FIELD AIRPORT
 DALLAS, TX 75235, US
 214-353-4940

Your Rental

Return Date/Time: OCT 17 2018 9:30PM
 Return Location: 7030 CEDAR SPRINGS ROAD
 DALLAS LOVE FIELD AIRPORT
 DALLAS, TX 75235, US
 214-353-4940

Additional fees may apply if charges are made in your rental date, time and/or location.

Your Vehicle Charges (MIN 25 HRS / MAX 51 HRS)

Rate Chart	Free Miles	Time and Mileage
Unlim	UNLIMITED	Your Discount: 2.831 Day @ 72.00 = 145.00
Hourly	50.00	Plus 5.00% Discount = 137.20
Half day	72.00	
Weekly		Time and Mileage: 135.88
Monthly	\$100.00	

Your Optional Products/Services

Optional Services Total: \$0.00

Your Taxable Fees

11.1% Contention Recovery Fee	16.33
FACILITY CHARGE 3.00%	0.00
VEH LICENSE RECOVERY 2.00%	0.00
ENERGY RECOVERY FEE 0.75%	1.14
Subtotal Charges:	17.47
TAX 10.00%	1.63

Your Non-Taxable Products/Services

FUEL PURCH OPT 37.91

Your Total Charges paid: 217.50

Prepayment 0.00

Net Charges: [Redacted]

Your Total Due: [Redacted]

Think you fit within with Budget.
 For all other inquiries, please contact us at 1-800-527-0700, or www.budget.com
 Your vehicle was rented to you by NLAN. Your vehicle was checked in by FELICIA.

2pgs

Sheraton Nashville Downtown
623 Union Street
Nashville, TN 37219
United States
Tel: 615 259-2000 Fax: 615-742-6086

NAWIC Meeting



ROBERT MACLEAN
14 BIG TRL
MISSOURI CITY, TX, 774596827
United States Of America
NA1204 - NATIONAL ASSOCIATION OF FWA/ATT

Page Number : 1 Invoice Nbr : 533602
Guest Number : 1422238
Folio ID : A
Arrive Date : 12-OCT-19 22:16
Depart Date : 16-OCT-19 11:58
No. Of Guest : 1
Room Number : 2021
Marriott Bonvoy Number : 9128

Tax ID: 20-0481638

Sheraton Nashv BNAND OCT-16-2019 12:20 TSCOT105

Date	Reference	Description	Charges/Credits (USD)
12-OCT-19	20608	Bar And Lounge	11.94 M
12-OCT-19	RT2021	Room Chrg - Grp - Association	224.00
12-OCT-19	RT2021	State Tax	20.72
12-OCT-19	RT2021	Occupancy/Tourism	13.44
13-OCT-19	RT2021	Tax Other	2.50
13-OCT-19	RT2021	Room Chrg - Grp - Association	224.00
13-OCT-19	RT2021	State Tax	20.72
13-OCT-19	RT2021	Occupancy/Tourism	13.44
13-OCT-19	RT2021	Tax Other	2.50
14-OCT-19	RT2021	Room Chrg - Grp - Association	224.00
14-OCT-19	RT2021	State Tax	20.72
14-OCT-19	RT2021	Occupancy/Tourism	13.44
14-OCT-19	RT2021	Tax Other	2.50
14-OCT-19	RT2021	Facility Fee	5.00
14-OCT-19	RT2021	Tax	0.46
15-OCT-19	RT2021	Room Chrg - GRP - Corporate	224.00
15-OCT-19	RT2021	State Tax	20.72
15-OCT-19	RT2021	Occupancy/Tourism	13.44
15-OCT-19	RT2021	Tax Other	2.50
15-OCT-19	AX	American Express 4009	-1,060.04

For Authorization Purpose Only

xxxxx4009

Date	Time	Code	Authorized
12-OCT-19			

1060.04
- 11.94 meal

Meal - \$ 11.94 (K)
Lodging - \$ 1,048.10 (S)

1,048.10

Continued on the next page

ⓐ

ELT Heating

Rob, Kirk, Rich, Keith

USSNEMO
239.261.NEMO (6366)
Sea Base: Naples, FL USA

TRANSACTION RECORD

USSNEMO
239.261.NEMO (6366)
Sea Base: Naples, FL USA

MON SEPTEMBER 9, 2019
CHECK #689833-1
TABLE #50

CARD TYPE: VISA ✓
No. *****2660 EXPT. 12/31/19
ENTRY: SWIPED
Customer: Robert Maclean
AUTHORIZATION: 043490
TERMINAL: 3
REFERENCE: 689833

1 FRIED CALAMARI \$9.50
3 SEA BASS \$113.85
1 TUNA ASIAN \$29.95
GEKKEIKAN \$6.95
CRUNCHY GROUPER APP \$9.95
SQUEALING PIG \$42.00
SUB-TOTAL : \$212.20
TAX \$14.86
TOTAL \$227.06

CHASE \$227.06

Gratuity Example: 18.00% \$40.87
Gratuity Example: 20.00% \$45.41

45
TOTAL 272.06 ✓

THANK YOU FOR DINING
AND DIVING WITH US !!!

THANK YOU
SEPTEMBER 9, 2019 19:28:10
YOUR SERVER: JANIS

Time: 19:26 4 CUSTOMERS

CUSTOMER COPY

67

& & & 403 & & &
**** CREDIT CARD VOUCHER ****

RITZ CARLTON GOLF RESORT
NAPLES, FL
*** BELLA VISTA ***
11 Sep '19 8:56 PM

Check: CHK 3283
Table: 12/1
Server: 127369 Baylee
Card Type: AMERICAN EXPRESS
Acct Num: *****3009
Auth Code: 531979
Customer: ROBERT MACLEAN

Amount: \$371.29

GRATUITY \$ 74
TOTAL \$ 445.29
SIGNATURE [Signature]

please leave signed copy
with your server

Rob, Keith, Mark, Kike
ELT Meeting

& & & 403 & & &
RITZ CARLTON GOLF RESORT
*** BELLA VISTA ***
127369 Baylee

CHK 3283 TBL 12/1
GST 4

MICHAELS
11 Sep '19 7:04 PM

- 1 STELLA ARTOIS 9.00
- 2 SAINTSBURY PINOT NOIR 30.00
- 1 DIRTY DAVE'S 9.00
- 1 BUFFLO TRACE 14.00
- 1 PRETZEL BITES 10.00
- 1 SPICY AVOCADO 12.00
- 1 SHISHITO PEPPERS 12.00
- CRABBY RANGE SAUV BLANC 28.00
- SWANSON MERLOT 40.00
- 1 MATAZANAS CHARD 18.00
- 1 SAINTSBURY PINOT NOIR 15.00
- 1 ADD SALMON 12.00
- 1 ADD SNAPPER 14.00
- 1 OPEN BELLA FOOD 8.00
- MASHED POTATO
- 1 OPEN BELLA FOOD 8.00
- MASHED POTATO
- 1 OPEN BELLA FOOD 42.00
- FILET MEDIUM MASHED POT 9
- 1 OPEN BELLA FOOD 42.00
- FILET MEDIUM MASHED POTATOS
- 1 OPEN BELLA FOOD 8.00
- SAUTEED ASPARAGUS
- 1 OPEN BELLA FOOD 8.00
- SAUTEED MIXED VEGGIE
- 1 OPEN BELLA FOOD 8.00
- SAUTEED BROCCOLI

Subtotal: \$347.00
Tax: \$24.29

7:55 PM
TOTAL DUE: \$371.29

FF

2pgs

Pondicheri Bake Lab + Shop
2800 Kirby Dr., Suite B132 & R240
Houston, TX 77098
(713) 522-2022
eat@pondicheri.com

Order# 1025094
Server: Robert M
Table: Table 8
Date: 9/18/19, 7:03 PM

Glass Scarpetta Friuli P.Grigio D	\$13.00
ICED TEA Down	\$3.00
Chit Chaat \$9 Wine	\$9.00
Samosa Non-Veg	\$5.00
Samosa Non-Veg	\$5.00
Grilled Kalonji Chops	\$30.00
Roasted Salmon	\$24.00
Butter Chicken [gf]	\$24.00
Subtotal:	\$113.00
Total Tax:	\$9.32
Total:	\$122.32

Order Balance due: \$122.32

Thank You!
ORDER ONLINE
pondicheri.com
EAT WELL, LIVE SPICY

+24
\$146.32

Larise Dowling
NUAC

Paula Glover

ABE

Board Diversity Event
PLANNING

Free back of receipt for your chance
to win \$1000 ID #: 78706113450X



239-213-1103 Mt. WILLIAM DEPOTTEY
5010 AIRPORT PULLING RD N
NAPLES FL 34109

STN 04354-OPN 000177 YEN 03 TRN 08104	
BLUE MOON 007190689506	15.48 T
PEPSI 001200016315 F	2.50 X
PRG ORG 003000013041 F	1.44 N
DORITOS 002040004306 F	3.90 N
BAKED RUFFLE 002640010477 F	2.90 N
PRG CRER CHS 003000013057 F	1.44 N
PRG ORG 003000013041 F	1.44 N
DIG TOP BEER 005096100500	9.47 T
CAKE 004000002460 F	3.33 X
ARTOFADL 005200020044 F	4.90 X
WYNT 001200015047 F	3.70 X
4PK BR 007070211433 F	2.68 N
TOTAL	53.00
TAX 1	2.79
TOTAL	55.79

REG - TEND: 55.79
SE 9154
CASH: 070770
CASH: 928200333904
SAS ID: 589252701423012
LIDATION: 990R
PAYMENT SERVICE: X
CID: 0000000031010
CID: 000130520E45320
TERMINAL #: 283934958
CASH SIGNATURE: DEPOSITED

CHANGE DUE 0.00
ITEMS SOLD 12
TEL: 6747 9549 7156 1040 8648

You Pay Less You Can Trust. Every Day.
09/09/19 15:29:03
CUSTOMER COPY

ELT
Meeting



Food &
Drinks
for
Fishing trip

(E)

& & 403 & &
**** CREDIT CARD VOUCHER ****

RITZ CARLTON GOLF RESORT
NAPLES, FL
**** BELLA VISTA ****
10-Sep-19 0:40 PM

Check: CHK 3175
Table: 12/1
Server: 127370 Matteo
Card Type: AMERICAN EXPRESS
Acct. Num: *****4009
Auth Code: 547627
Customer: ROBERT MACLEAN

Amount: \$353.64

GRATUITY \$ 70
TOTAL \$ 423.64 ✓
SIGNATURE [Signature]

please leave signed copy
with your server

Keith, Lily, Row, Rob,
Keith, MARK
ELT Meeting

& & 403 & &
RITZ CARLTON GOLF RESORT
**** BELLA VISTA ****
127370 Matteo

CHK 3175 TBL 12/1
GST 2
5006/SNAPPER PARTY
10-Sep-19 6:51 PM

1 SOFT DRINK 4.50
2 DIRTY DAVE'S 18.00
2 MATAZANAS CHARD 36.00
1 ST PAULI NA 8.00
1 BALVEN SGLB 20.00
2 WALT PINOT NOIR 36.00
OPEN BELLA FOOD 180.00
SNAPPER FROM GUESTS
1 CRAGGY RANGE SAUV BLANC 14.00
1 CRAGGY RANGE SAUV BLANC 14.00

Subtotal: \$330.50
Tax: \$23.14
8:36 PM
TOTAL DUE: \$353.64

PLEASE COMPLETE FOR ROOM CHARGES

GRATUITY _____
TOTAL _____
ROOM NUMBER _____
PRINT LAST NAME _____
SIGNATURE _____

67

& & 403 & &
**** CREDIT CARD VOUCHER ****

RITZ CARLTON GOLF RESORT
NAPLES, FL
*** BELLA VISTA ***
11 Sep '19 8:56 PM

Check: CHK 3283
Table: 12/1
Server: 127369 Baylee
Card Type: AMERICAN EXPRESS
Acct Num: *****3009
Auth Code: 531979
Customer: ROBERT MACLEAN
Amount: \$371.29

GRATUITY \$ 74
TOTAL \$ 445.29 ✓
SIGNATURE [Signature]

please leave signed copy
with your server

Pos, Keith, Mark, Kiki
ELT Meeting

& & 403 & &
RITZ CARLTON GOLF RESORT
*** BELLA VISTA ***
127369 Baylee
CHK 3283 TBL 12/1
GST 4
MICHAELS
11 Sep '19 7:04 PM

- 1 STELLA ARTOIS 9.00
- 2 SAINTSBURY PINOT NOIR 30.00
- 1 DIRTY DAVE'S 9.00
- 1 BUFFLO TRACE 14.00
- 1 PRETZEL BITES 10.00
- 1 SPICY AVOCADO 12.00
- 1 SHISHITO PEPPERS 12.00
- CRAGGY RANGE SAUV BLANC 28.00
- SWANSON MERLOT 40.00
- 1 MATAZANAS CHARD 18.00
- 1 SAINTSBURY PINOT NOIR 15.00
- 1 ADD SALMON 12.00
- 1 ADD SNAPPER 14.00
- 1 OPEN BELLA FOOD 8.00
- MASHED POTATO
- 1 OPEN BELLA FOOD 8.00
- MASHED POTATO
- 1 OPEN BELLA FOOD 42.00
- FILET MEDIUM MASHED POT
- 1 OPEN BELLA FOOD 42.00
- FILET MEDIUM MASHED POTATOS
- 1 OPEN BELLA FOOD 8.00
- SAUTEED ASPARAGUS
- 1 OPEN BELLA FOOD 8.00
- SAUTEED MIXED VEGGIE
- 1 OPEN BELLA FOOD 8.00
- SAUTEED BROCCOLI

Subtotal: \$347.00
Tax: \$24.29

8:55 PM
TOTAL DUE: \$371.29

FF

2pgs

Pondicheri Bake Lab + Shop
2800 Kirby Dr., Suite B132 & R240
Houston, TX 77098
(713) 522-2022
eat@pondicheri.com

Order# 1025094
Server: Robert M
Table: Table 8
Date: 9/18/19, 7:03 PM

Glass Scarpetta Friuli P.Grigio D	\$13.00
ICED TEA Down	\$3.00
Chit Chaat \$9 Wine	\$9.00
Samosa Non-Veg	\$5.00
Samosa Non-Veg	\$5.00
Grilled Katoriji Chops	\$30.00
Roasted Salmon	\$24.00
Butter Chicken [gf]	\$24.00
Subtotal:	\$113.00
Total Tax:	\$9.32
Total:	\$122.32

Order Balance due: \$122.32

Thank You!
ORDER ONLINE
pondicheri.com
EAT WELL, LIVE SPICY

+24
\$146.32

Laurie Dowling
NUCC

Paula Glover
ABE

Board Diversity Event
PLANNING

SWWC APRIL 2019 OPERATIONS

REVIEW DINNER

K. MACLEAN, K. MICHAEL, R. RICH,
K. DIX, J. PARK, M. RODRIGUEZ,
K. CAULLEY, CHICROLL, C. PROFFER,
C. SAREASEN, C. GOTT, J. FARNEY,
R. TRAUSSIG, K. MORGENROTH,
T. STEVENS, RICARROLL, M. HAFEEZ,
B. BAHR, C. LEQUIN (JIM) P. GRACHWICZ

Veritas Steak and Seafood
1550 Lake Pointe Parkway
Sugar Land, Texas 77478
281-491-2901
Veritas Steak and Seafood.com

Server: Juan P
04/22/19 6:32 PM
Check #31 Table 71

Veritas Steak and Seafood
1550 Lake Pointe Parkway
Sugar Land, Texas 77478
281-491-2901
Veritas Steak and Seafood.com
Server: Juan P
04/22/19 6:32 PM
Check #31 Table 71

Credit Card Keyed
Used xxxxxxxx6141
Time 9:15 PM
Transaction Type Sale
Authorization Approved
Approval Code 056207
Payment ID TRNxMzxdVqdm

4 Yellow-Rose IPA \$28.00
2 Makers Mark \$18.00
1 Old Fashion \$4.00
1 Miller Light \$15.00
1abella Artois \$18.00
1 Cab R. Strong Reserve \$20.00
Lemon Royal \$9.00
1 Topo Chico \$7.50
1 Less Parker Pinot \$174.00
2 Akabread S \$116.00
1 14oz Prime Ribeye \$489.60
1/2 Lb of Lamb (copy) \$69.90
1 Snapper with Crab \$629.00
Bibin Fee \$50.00
Coffee \$3.00
Subtotal \$1,651.00
20% gratuity (20.00%) \$330.00
Tax \$136.38
Total \$2,118.00

Subtotal \$1,651.00
20% gratuity (20.00%) \$330.38
Tax \$136.30
Amount \$2,118.00

+ Additional Tip
= Total:

Suggested Additional Tip:
+ 2%: (Tip \$33.04 Total \$2,151.02)
+ 3%: (Tip \$49.56 Total \$2,168.14)
+ 5%: (Tip \$82.60 Total \$2,201.18)
+ 7%: (Tip \$115.63 Total \$2,234.21)
Tip percentages are based on the check price before taxes.

Happy Hour Mon-Sat 4pm to 7pm
Half off featured wings 4pm to 7pm.
Gift cards now available online at
www.veritassteakandseafood.com

Customer Copy

You've earned 1651 points for this purchase. Redeem them by signing up for our rewards program.

0100001 610040

[Handwritten signature]

Email Address

Happy Hour Mon-Sat 4pm to 7pm.
Half off featured wines 4pm to 7pm.
Gift cards now available online at
www.Veritassteakandseafood.com

9/3/2019

Transaction details - chase.com

Attachment OPUC 1-9.2
Page 233 of 452

CHASE PRIVATE CLIENT

Printed from Chase Private Client

CREDIT CARD (...2660)

San Jose, CA - Office/Business Meeting

\$257.70
Sale

Aug 30, 2019
Transaction date

United Airlines
(800) 932-2732

9/25 - 9/26

Sep 1, 2019
Posted date

Description UNITED 0362470277356
Also known as United Airlines
Method Online, mail or phone
Card number (...2660)
Category Travel
Reference number 24510729243160894138231

Rewards earned with this transaction

+ Addl .5 mile per \$1 earned on United tkts	128.85
+ Addl .5 mile per \$1 earned on all purchases	128.85
+ 1 mile per \$1 spent on all purchases	257.70
Total MileagePlus® Miles	515.40

Transaction details may be preliminary or incomplete and may not match the transaction as it appears on your periodic statement, which is the official record of your account activity.

©Morgan Chase Bank, N.A. Member FDIC

©2019 JPMorgan Chase & Co.

Equal Opportunity Lender

- Original Flight - \$372.60
 - Economy Seat - \$99.00
 471.60 expense report 7/29/19 - Cancelled flight & used for other trip.

- Hwa - San Jose flight - \$630.30 9/25 - 9/26
 Credit \$372.60
 = 257.70

- Change Fee → + \$250.00
 - Premium Cabin Upgrade 6/25 → + 189.00
 - Premium Cabin Upgrade 9/25 → + 258.00

\$898.70

Marleni Sigaran

From: United Airlines, Inc. <unitedairlines@united.com>
Sent: Thursday, September 26, 2019 12:35 PM
To: Marleni Sigaran
Subject: eTicket Itinerary and Receipt for Confirmation DVJPM8

Receipt for confirmation number DVJPM8



[United logo link to home page](#)

Confirmation: DVJPM8

Issue Date: August 30, 2019

TRAVELER INFORMATION

Traveler	eTicket Number	Frequent Flyer Number	Seats
MACLEAN/ROBERTG	0162470277356	UA-XXXXX024 Premier Silver / *S	---/---/---

FLIGHT INFORMATION

Day, Date	Flight Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Wed, 25SEP19	UA1957L	HOUSTON, TX (IAH -BUSH INTL) 10:00 AM	SAN JOSE, CA (SJC) 12:01 PM		

Thu, 26SEP19	UA920 C	SAN JOSE, CA (SJC) 4:06 PM	DENVER, CO (DEN) 7:38 PM	A-320	Dinner
--------------	---------	-------------------------------	-----------------------------	-------	--------

Thu, 26SEP19	UA2028U	DENVER, CO (DEN) 8:41 PM	HOUSTON, TX (IAH -BUSH INTL) 11:58 PM	A-319	Purchase
--------------	---------	-----------------------------	--	-------	----------

FARE INFORMATION

Fare Breakdown

- Airfare:

USD

Form of Payment:
VISA
551,63 Last Four Digits 2660

• U.S. Transportation Tax:	41.37
• September 11th Security Fee:	11.2
• U.S. Flight Segment Tax:	12.6
• U.S. Passenger Facility Charge:	13.5
• Per Person Total:	630.30
USD	
• eTicket Total:	630.30
USD	

Handwritten:
630.30 *
- 372.60

257.70

The airfare you paid on this itinerary totals: 551.63 USD

The taxes, fees, and surcharges paid total: 78.67 USD

Fare Rules: Additional charges may apply for changes in addition to any fare rules listed.

NONREF/0VALUAFDPT/CHGFEE
Cancel reservations before the scheduled departure time or TICKET HAS NO VALUE.

Add Collect: An additional amount for the difference in fare was charged to VISA.
VXXXXXXXXXXXX2660 on Friday, August 30, 2019, \$257.70 USD per ticket for an
additional total of \$257.70 USD was collected.

Additional Charges: Wed., Sep. 25, 2019/Visa 2660 was charged 252 USD for the SST / EDD 01615372290660.
 252.00 USD for: Premium Cabin Upgrade

Fri., Aug. 30, 2019/Visa 2660 was charged 200 USD for the Merchandising/Reservations
SST/SST / EDD 01615317274342
 200.00 USD for: Change Fee

Tue., Jun. 25, 2019/Visa 2660 was charged 189 USD for the Merchandising / EDD
01615161814213
 189.00 USD for: Premium Cabin Upgrade *for original charged*

6/17/2019

eTicket Itinerary and Receipt

Receipt for confirmation number AR3QKC

C



A STAR ALLIANCE MEMBER

Confirmation: AR3QKC

Issue Date: April 05, 2019

Traveler: MACLEAN/ROBERTGMR
eTicket Number: 0162406932307
Frequent Flyer: UA-XXXXX028 Premier Silver / *S
Seats: 1B

FLIGHT INFORMATION

Day, Date	Flight	Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Fri, 14JUN19	UA0494	Z	LOS ANGELES, CA (LAX) 5:45 PM	HOUSTON, TX (IAH) -BUSH INTL 11:05 PM	737-900	Dinner

FARE INFORMATION

Fare Breakdown

Airfare:	203.72USD
U.S. Transportation Tax:	15.28
September 11th Security Fee:	5.6
U.S. Flight Segment Tax:	4.2
U.S. Passenger Facility Charge:	4.5
Per Person Total:	233.30USD

Form of Payment
VISA
Last Four Digits: [redacted]

eTicket Total: 233.30USD

The airfare you paid on this itinerary totals: 203.72 USD

The taxes, fees, and surcharges paid total: 29.58 USD

FARE: \$233.30
ECONOMY PLUS SEAT 47.00
\$310.30 ✓

Fare Rules:

Additional charges may apply for changes in addition to any fare rules listed.

NONREF/0Y/ALLIATDPT/CHGFEE
Cancel reservations before the scheduled departure time or TICKET HAS NO VALUE.

Additional Charges:

Fri, Apr. 5, 2019/Visa 2660 was charged 77 USD for the / EDD 0162923855005Z
77.00 USD for: Economy Plus Seat
Fri, May. 24, 2019/Visa 2660 was charged 189 USD for the / EDD 01615100417604
189.00 USD for: Premium Cabin Upgrade

Baggage allowance and charges for this itinerary.

Baggage fees are per traveler

Origin and destination for checked baggage	1 st bag	2 nd bag	Max wt / dim per piece
6/14/2019 Los Angeles, CA (LAX) to Houston, TX (IAH) -Bush INTL	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0ins (157.0cm)

Baggage check-in must occur with United or United Express, and you must have valid MileagePlus Premier® Silver membership at time of check-in to qualify for waiver of service charges for up to three checked bags (within specified size and weight limits).

MileagePlus Accrual Details

MACLEAN/ROBERTGMR		Award Miles	PQM	PQS	PQD
Date	Flight From/To				
2019-04-05T02:31:55	0494 Economy Plus Seat-LAX IAH				77
6/14/2019	0494 Los Angeles, CA (LAX)-Houston, TX (IAH) -Bush INTL	1428	2758	1.5	204
RobertGMR's MileagePlus Accrual totals:		1428	2758	1.5	204

Important Information about MileagePlus Earning

- Accruals vary based on the terms and conditions of the traveler's frequent flyer program, the traveler's frequent flyer status and the itinerary selected. United MileagePlus® mileage accrual is subject to the rules of the MileagePlus program
- Once travel has started, accruals will no longer display. You can view your MileagePlus account for posted accrual
- You can earn up to 75,000 award miles per ticket. The 75,000 award miles cap may be applied to your posted flight activity in an order different than shown
- PQD are a Premier status requirement for members in the U.S. only.
- Accrual is only displayed for MileagePlus members who choose to accrue to their MileagePlus account.

eTicket Reminders

- **Check-in Requirement** - Bags must be checked and boarding passes obtained at least 30 minutes prior to scheduled departure. Baggage will not be accepted and advance seat assignments may be cancelled if this condition is not met.



BOD Meeting

THE
SANCTUARY
AT KIAWAH ISLAND
GOLF RESORT

Client Name: Richard Rich
SouthWest Water Company

Room #: 228
Group #: 16312
Guests: 1
11/14/2019
R12F96E-1
Clerk:

299.45

CC#XXXXXXXXXXXX

CT#

Arrive: 11/11/19 Time: 22:13 Depart: 11/14/19 Time: 03:02:55 Status: UCL Page No: 1

Date	Reference	Description	Comment	Charges	Credits
11/11/2019	228	ROOM CHARGE		\$265.00	
11/11/2019	228	ROOM TAX	ROOM TAX	\$34.45	
11/11/2019	3362	HONOR BAR FOOD	Popcorn	\$10.90	
11/11/2019	3364	HONOR BAR FOOD	Chocolate Almonds	\$10.90	
11/12/2019	228	ROOM CHARGE		\$265.00	
11/12/2019	228	ROOM TAX	ROOM TAX	\$34.45	
11/12/2019	246	HONOR BAR FOOD	Cashews	\$10.90	
11/13/2019	228	ROOM CHARGE		\$265.00	
11/13/2019	228	ROOM TAX	ROOM TAX	\$34.45	

Food - \$32.70 - J
Lodging - \$398.35 - H

Folio Balance: \$931.05

Operatives Dinner
(A)

2pgs

**Fernandos
Latin Cuisine
281-494-9087**

FERNANDOS
14135 SOUTHWEST FREEWAY
SUGAR LAND, TX. 77478
281-494-9087

*Name: See
attached list*

WED. OCTOBER 23, 2019
CHECK #165002-1

THIS IS NOT AN INVOICE
TABLE #202

SALE

Server #: 000002

REF#: 00000001

5 Coffee	\$16.25
1 Coke	\$3.49
5 House Wine	\$44.75
1 Corona	\$6.95
3 CUZQUENA	\$20.85
2 Call Drink	\$21.90
3 Premium	\$38.85
4 Super Premium	\$59.80
3 Michelob Ultra	\$17.85
5 CALL WINE	\$49.75
3 Super premium	\$50.85

Batch #: 659
10/23/19 19:13:29
APPR CODE: 099000
Trace: 1
VISA
... 0536 ✓ Chip

4

AMOUNT \$1,598.15

TIP \$ 100

TOTAL \$ 1698.15 ✓

Main course
20 Open Food \$899.00
SUB-TOTAL : \$1230.29
SERVICE : \$246.06
tax \$96.10
liquor tax \$25.70
TOTAL \$1598.15

APPROVED

CHASE VISA
AID: A0000000031010
TVR: 00 80 00 80 00
TSR: E8 00

THANK YOU

CUSTOMER COPY

Fernando's Latin Cuisine
14135 SW FRWY
Sugarland, TX. 77478
281-494-9087

Time: 19:07 20 CUSTOMERS

Ask your server how you can
save 20 % next visit ! Gracias

YOU HAVE BEEN SERVED
BY : FERNAND

D

Buis. Meeting - Diner

JAPANEIRO S
2168 Texas Drive
(281)242-1121

3:48:57 PM

8/19/2018

Status: Approved
Card Type: Visa / Swipe
Card Number: XXXXXXXXXX2680 ✓
Card Owner: MACLEAN/ROBERT
Server ID/Name: 736 / John
Check Number: 142073/1
Tab Number: 51

*Consultant - Panel
LIE - Clow
Res*

Amount 125.85

Tip 20

Total 145.85 ✓

Approval: 071340

I AGREE TO COMPLY WITH
THE CARDHOLDER AGREEMENT

Customer Copy ***

JAPANEIRO S
2168 Texas Drive
(281)242-1121

Check No 142073/1

Tab 51 Server 736 Guests 2

Club Soda	2.25
Small Boat	100.00
Food Sub-Total	102.25
Take Hot LG	14.00
Beverage Sub-Total	14.00
SUB TOTAL	116.25
Sales Tax	8.44
Mix Bev Sales Tax	1.16

TOTAL: 125.85

Thank You,
John

3:33:24 PM

8/19/2018

Check us out on Facebook & Twitter for
new features and specials! HAPPY HOUR
EVERY DAY 3-6PM!!

Thank you for visiting Japaneiro's at
Sugarland Town Square!

Mark, Kirk, Lee, Chris, Bob, Rob
Lynette, Marlene, Pam,
Fischer, Mike

Q 2 pgs

1 Rib - rer
Perry's
STEAKHOUSE & GRILL

HARB & WHILL DONE

Perry's Steakhouse & Grille
2115 Towne Square Place
Sugar Land, TX 77479

Server: Honeyboy 08/26/2019
Table 500/1 8:48 PM
Guests: 11 70014
Reprint #: 1

Macallan 12	16.00
Lagavulin 16 Year Old	25.00
Glass Perry's Cabernet (4 @20.00)	80.00
Glass Perry's Pinot Noir	14.00
Heineken (2 @6.50)	13.00
Appetizer Trio (2 @45.00)	90.00
Bottle Perry's Cabernet (2 @80.00)	160.00
Baked Potato	10.00
Whipped Potatoes (2 @11.00)	22.00
Creamed Spinach	12.00
Roasted Creamed Corn	11.00
Steamed Broccoli	9.50
Brussels Sprouts	12.50
Caesar Salad (2 @11.00)	22.00
Perry's Famous Pork Chop (2 @42.00)	84.00
Filet Mignon, 6oz (2 @41.00)	82.00
Field Green & Pear Salad (2 @12.00)	24.00
Filet Perry, 8oz	51.00
Filet Mignon, 8oz	45.00
Half Lobster Addition	13.00
Wedge Salad	11.00
Filet Mignon, 8oz (2 @45.00)	90.00
Coffee	4.25
Warm Spinach Salad	12.00
French Onion Soup	11.00
Prime Ribeye	51.00
Butcher's Chop Salad	12.00
Pan Seared Sea Bass	46.00
Lobster Bisque	15.00
Grilled Salmon Lemon Dill	38.00
Service Fee 3%	32.59

Subtotal 1,118.84

Sales Tax 64.21
MB Sales Tax 25.41

Total 1,208.46
Gratuity 20.00% 217.75
Total 1,426.21

DINNER

R. MACLEAN J. FARNEY
M. QUINNAN K. CAWLEY
R. RICH J. PARK
K. FISCHER
K. DIX
C. PROFFER
C. SORENSEN
C. GOTT

PORTO LEGGERO
Hudson Terrace
Jersey City, NJ 07302
(201)434 3200
Dining Rm
Person:1

Chk No Tab Cov Server Time Date
208242 00 10 9 8:17:00 PM 5/1
4/2019

3	Fried Calamari	42.00
4	Stuffed Mushrooms	60.00
1	Anticchi Bolognaise	28.00
3	Caesar Salad	39.00
1	Insalata Traditional	12.00
1	Rigatoni Con Rapa Sal.	24.00
1	Penne Al Arrabbiata	24.00
2	Salmone Pignoli	54.00
5	Pesce Special	180.00
1	Lobster special	43.95
1	Sh.Ribs special	32.95
1	Desert	38.00

Food Sub-Total 575.80

4	515 Zingar	238.00
2	Coffee	5.00
2	Cappuccino	10.00
1	Drambuie	9.00

Beverage Sub-Total 280.00

20% Gratuity	208242	1	187.18
SUB TOTAL			1003.08
SALES TAX			55.37

TOTAL 1058.45

Thank-You For Dining
With Us,
AT
Porto Leggero

PORTO LEGGERO

Date: 5/14/2019 Time: 8:33:25 PM

Status: Approved

Card type: VISA
Card Number: XXXXXXXXXXXX2660
Expiration Date:
Swipe/Manual: Chip
Server ID: 9
Server Name: Jason
Check Number: 208242
Tab Number: 60
Profit Center ID: 9
Profit Center: Dining Rm
Number Of Covers: 10
Persons:
Card Owner: MACLEAN/ROBERT

AMOUNT 1058.45

IIP

TOTAL

1058.45

Approval: 002560

I AGREE TO COMPLY WITH
THE CARDHOLDER AGREEMENT

**

Customer Copy

DINNER

R. MACLEAN

K. FISCHER

AM

 CHECK # 54825 DATE 5/19/19
 TABLE # 203 TIME 8:42PM

 ***** DUPLICATE CHECK *****

 1-NEW : MEGAN

 ITEMS ORDERED AMOUNT
 1 ROAST CHICKEN 24.00
 1 SCALLOPS 29.00
 1 LAPHROAIG 10Y
 4 <<ROCKS>> 12.00

 SUBTOTAL 105.00
 TAX 7.35

 TOTAL DUE 112.35

OF GUESTS 1

Thank you for joining us at
 Fenway Hotel
 Dinedin, FL 34698
 (727)683-5999
 www.fenwayhotel.com

 DATE 5/19/19 TIME 8:42:27PM
 (AID) 7233391

Fenway Hotel
 459 Edgewater Drive
 Dinedin, FL
 34698
 727-683-5999

PLEASE LEAVE SIGNED COPY WITH SERVER

Amex XXXXXXXXXXXX40002 ✓
 AUTH 517258 TBL 203 CHECK 54825
 PRE-AUTH 1-NEW MEGAN

AMOUNT 105.00
 TAX 7.35

SUBTOTAL \$ 112.35

TIP \$ 22.40

TOTAL \$ 134.75 ✓

CUSTOMER COPY



SWWC
Board of Directors Meeting

Mr Richard Rich
735 Parkbrook Ln
Glendora CA 91741
United States

Room No: : 0406
Arrival : 08-06-19
Departure : 08-08-19
Page No: : 1 of 2
Folio No. :
Conf. No. : 14060450
Cashier No. : 1170
User ID : AORRIS

INFORMATION INVOICE

Group : Southwest Water Company
Company Name : Southwest Water Company

08-08-19

Date	Description	Charges	Credits
08-06-19	Parking Valet	35.00	PE
08-06-19	Package Rate	279.00	
08-06-19	Room Tax	27.90	
08-06-19	Newport Beach City Assesment	8.37	
08-06-19	CTA Fee	0.70	
08-06-19	Destination Fee	10.00	
08-06-19	Destination Fee - Room Tax	1.00	
08-06-19	Destination Fee - Newport Beach City Assessment	0.30	
08-06-19	Destination Fee - CTA Fee	0.02	
08-07-19	Private Dining Breakfast Food	50.02	
	Room# 0406 : CHECK# 1046043		
08-07-19	MarketPlace Sales Tax	0.33	
	Room# 0406 : CHECK# 1098973		
08-07-19	Aqua Lounge Lunch Soda	6.31	
	Room# 0406 : CHECK# 1020366		
08-07-19	Oak Grill Dinner Liquor	69.26	
	Room# 0406 : CHECK# 1016676		
08-07-19	Package Rate	279.00	
08-07-19	Room Tax	27.90	
08-07-19	Newport Beach City Assesment	8.37	
08-07-19	CTA Fee	0.70	
08-07-19	Destination Fee	10.00	

G 50.02 *F/B Receipt*
H 0.33 *F (NRT) no itemized*
6.31 F (NRT) 4
S 69.26 *R/D Receipt*

690 Newport Center Drive
Newport Beach, California 92660, U.S.A.
949.759.0808 * Fax: 949.759.0568 * FashionIslandHotel.com

*Quinn, Conroy, Pink, Profit,
Ricky, Lark, Brennan, Hui & A*
La Tala Pizzeria
133 Village Green Lane
Johns Island, SC 29455
ph 843-768-1951

L
La Tala Pizzeria
133 Village Green Lane
Johns Island, SC 29455
ph. 843-768-1951

Thank You for Visiting: *Maclean*

Guest Check
Thank You for Visiting

TABLE: MAIN SEC 4-1 - 13 Guests
Your Server was Daniel G
11/17/2019 7:09:04 PM
Sequence #: 0000023
ID #: 0437614

TABLE: MAIN SEC 4-1 - 13 Guests
Your Server was Daniel G
11/12/2019 7:08:23 PM
Sequence #: 0000023
ID #: 0432614

11

ITEM	QTY	PRICE
Basil	(20@17.00)	\$34.00
Butternut Squash Salad	1	\$11.00
CAESAR SALAD	1	\$9.00
Smoked Confit	1	\$26.00
CHICKEN PARM Dinner	1	\$26.00
CLASSICO BTG poggio sc	1	\$13.00
CLASSICO BTL poggio sc (3@50.00)		\$150.00
COAST HOPART	(2@7.00)	\$14.00
Creativo 14" Pizza	1	\$21.25
Diet Coke	1	\$3.00
Dry Roasted Beets	(3@11.00)	\$33.00
Fried Calamari LARGE	(3@15.00)	\$45.00
HOLY CITY PLUFF MUD	1	\$7.00
Low Tide SunPeel Lager	1	\$8.00
MANICOTTI-DINNER	1	\$24.00
Meatball Grinder (Subs (2@11.00)		\$22.00
Meatballs - 1	(2@4.00)	\$8.00
Mixed Greens Salad	1	\$10.00
Quail egg pizza	1	\$16.00
Ravioli	1	\$20.00
Warm Bean Salad	1	\$11.00
Subtotal		\$511.25
Total Taxes		\$64.53
Automatic Gratuity		\$102.25
Grand total		\$678.03

ITEM	QTY	PRICE
Basil	(20@17.00)	\$34.00
Butternut Squash Salad	1	\$11.00
CAESAR SALAD	1	\$9.00
Chicken Confit	1	\$26.00
CHICKEN PARM Dinner	1	\$26.00
CLASSICO BTG poggio sc	1	\$13.00
CLASSICO BTL poggio sc (3@50.00)		\$150.00
COAST HOPART	(2@7.00)	\$14.00
Creativo 14" Pizza	1	\$21.25
Diet Coke	1	\$3.00
Dry Roasted Beets	(3@11.00)	\$33.00
Fried Calamari LARGE	(3@15.00)	\$45.00
HOLY CITY PLUFF MUD	1	\$7.00
Low Tide SunPeel Lager	1	\$8.00
MANICOTTI-DINNER	1	\$24.00
Meatball Grinder (Subs (2@11.00)		\$22.00
Meatballs - 1	(2@4.00)	\$8.00
Mixed Greens Salad	1	\$10.00
Quail egg pizza	1	\$16.00
Ravioli	1	\$20.00
Warm Bean Salad	1	\$11.00
Subtotal		\$511.25
Total Taxes		\$64.53
Automatic Gratuity		\$102.25
Grand Total		\$678.03
Amount Due:		\$678.03

Credit Purchase
Name: :MACLEAN/ROBERT
ID Type: :VISA ✓
Card Num: :XXXX XXXX XXXX 0535 ✓
Reference: :931638086860
Approval: :05766D
Server: :Daniel G
Ticket Name: :MAIN SEC 4 1

Please Come Back!
Guest Check

Payment Amount: \$678.03
(Includes \$102.25 from 20% Automatic Gratuity)

Additional Tip: _____
Total: *678.03* ✓

x _____
I agree to pay the amount shown above.

Please Come Back!