

MARVIN B. MORGAN
Utility Consulting

15009 Glen Heather Drive • Lakeway, TX 78734 • (512) 346-8349

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QUALIFICATIONS SUMMARY

CPA and Administrative Background

- Six years Electric and Natural Gas Public Utility accounting experience
- Over thirty years' experience as a Public Utility Consultant
- Four years regulatory experience with Public Utility Commission of Texas
- Four years "Big Five" public accounting experience
- Twelve years Corporation President
- Over fourteen years Board President of a Water District
- Five years Manager for Water Public Utility

Education and Certification Credentials

- Bachelor of Business Administration, Texas Christian University, 1974
- Certified Public Accountant, 1975, Texas Certificate #13855

PROFESSIONAL EXPERIENCE SUMMARY

3/08 – Present	South Buda Water Control and Improvement District No. 1 Water and Sewer Service provider, Buda, Texas	<i>President of the Board</i>
1/16-Present	Marvin B. Morgan, Utility Consulting Public Utility Consulting Firm, Austin, Texas	<i>Owner</i>
9/86-12/15	Marvin B. Morgan, C.P.A. Certified Public Accounting Firm, Austin, Texas	<i>Owner</i>
11/94-1/00	United Management Services, LLC Utility Management Company, Austin, Texas	<i>President</i>
6/88-12/11	Z & M Enterprises, Inc. Computer Hardware and Software Sales and Service, Austin, Texas	<i>President</i>
6/82-9/86	Willis, Graves & Morgan, Inc. Utility Consultants, Austin, Texas	<i>Vice President</i>
8/80-6/82 11/74-3/76	Peat, Marwick, Mitchell & Co. (Now KPMG LLP) National Energy and Natural Resources Practice, Dallas, Texas	<i>Manager</i>
3/76-8/80	Public Utility Commission of Texas, Austin, Texas	<i>Assistant Director of Accounting</i>

SUPPLEMENTAL INFORMATION

Detail sheets are attached for the following experience:

Expert Testimony; CPA and Consulting; Rate/Tariff Change Applications; Computer Systems Sales, Installation and Training; Public Speaking and Seminar Presentations

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EXPERT TESTIMONY DETAIL

United States Bankruptcy Court

For the State of Texas and the Public Utility Commission of Texas in the Southern District of Texas in the “Peoples National Utility Company” and “Gulf Water Benefaction Company” cases, 1978-1980.

Witness for Tawakoni Water Utility Corporation, Debtor-in-Possession, Quinlan, Texas on Receivership by the State of Texas in the Northern District of Texas, 1990.

For Combined Water Systems, Inc., Debtor-in-Possession, Tyler, Texas on the value of utility assets pledged as security on a loan in the Eastern District of Texas, 1990.

For Alexa Enterprises, Debtor-in-Possession, Mabank, Texas on several bankruptcy related procedures and regulatory requirements in the Eastern District of Texas, 1989-1990.

On behalf of Apache Shores, Utility, Austin, Texas on regulatory matters in the Southern District of Texas, 1985.

State District Court

On behalf of Water Services, Inc., San Antonio, Texas on financial condition of the company for a permanent injunction against the State of Texas in Travis County, Texas, 1987.

For Indian Hills Water Company, Austin, Texas on financial condition of the utility to seek a permanent injunction against the State of Texas and the Texas Water Commission in Travis County, 1988.

For Woodcreek Utilities, Inc., Wimberley, Texas on justification of increased rates and financial condition of utility in opposition to a motion for an injunction against the utility by the Town of Woodcreek in Hays County, Texas, 1990.

For Willow Run Public Service, Inc., Humble, Texas on interim rates and financial integrity in Harris County, Texas, 1984.

On behalf of the State of Texas and the Public Utility Commission of Texas on an enforcement action against Peoples National Utility Company and Gulf Water Benefaction Company in Travis County, Texas, 1980.

For Sunbelt Utilities, Houston Texas on an appeal from the Public Utility Commission of Texas in Travis County, 1978.

For ECO Resources, Inc. on evaluation of damages suffered by Brushy Creek MUD in Williamson County, Texas, 2003.

Administrative Proceedings

On behalf of the Public Utility Commission of Texas:

El Paso Electric Company rate case, 1979.

Southwestern Public Service Company rate case, 1978.

United Telephone Company rate case, 1978.

Sunbelt Utilities rate case, 1977.

Tawakoni Water Utility Corporation rate case, 1977.

Lower Colorado River Authority rate case, 1977.

Five Area Telephone Cooperative rate case, 1977.

Peoples National Utility and Gulf Water Benefaction rate case, 1976.

Suburban Utilities rate case, 1976.

Numerous small telephone, water and sewer utility rate cases, 1976-1980.

On behalf of clients in Administrative Proceedings:

For Davis & Davis, Attorneys for an industrial customer group on the 1982 El Paso Electric Company rate case before the City of El Paso and the Public Utility Commission of Texas, 1982-1983. (First major rate case settled at the Public Utility Commission)

Water Services, Inc., San Antonio, Texas for Rate Increase Applications before the Public Utility Commission of Texas, 1983, 1984, and 1986.

Kruger Water Works, Inc., Krugerville, Texas for Rate Increase Applications before the City of Krugerville, the Public Utility Commission of Texas, and the Texas Water Commission, 1987 and 1988.

Engel Utility Company, Mabank, Texas for a Rate Increase Application before the Texas Water Commission, 1990.

Indian Hills Water Company, Austin, Texas for a Rate Increase Application and Decertificate Application before the Texas Water Commission, 1987 and 1988.

U.R.L.A.U.B. (water utility), El Paso, Texas for a Rate Increase Application before the Texas Water Commission, 1987.

Willow Run Public Service, Inc., Humble, Texas for a Rate Increase Application before the Public Utility Commission on appeal from the City of Houston, Texas, 1987.

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Community Water Company, Corsicana, Texas for a Rate Increase Application before the Public Utility Commission of Texas, 1984.

Kayo Services, Inc., Houston, Texas for a Rate Increase Application before the Public Utility Commission of Texas, 1983.

Apache Shores Utility Company, Austin, Texas for a Rate Increase Application before the Public Utility Commission of Texas, 1984.

Western Waterworks, Inc., Fort Worth, Texas for a Rate Increase Application before the Public Utility Commission of Texas, 1983 and 1984.

Hill Country Utilities, Austin, Texas on a valuation of utility assets for ad valorem tax purposes before the Travis Central Appraisal District, 1990.

Tawakoni Water Utility Corporation, Quinlan, Texas for Rate Increase Applications before the Texas Water Commission, 1987 and 1990.

Dessau Utility Company, Inc., Austin, Texas for an inquiry into developer rates before the Texas Natural Resource Conservation Commission, 1994.

Hobbs Gas Company, Hobbs, New Mexico for an answer to an inquiry into prior years purchased gas costs, the application of the purchased gas adjustment formula, retroactive decrease in purchased gas costs passed through to customers, and Rate Increase Application, before the New Mexico Public Service Commission, 1992 to 1995.

Texas Landing Utilities, Onalaska, Texas for a Rate Increase Application before the Texas Commission on Environmental Quality, 2008 through 2011.

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CPA AND CONSULTING DETAIL

The Topeka Group, Inc., a subsidiary of Minnesota Power & Light, on management, operations, and purchase of water and sewer utilities, 1989.

Combined Water Systems, Inc., Debtor-in-Possession, Tyler, Texas on value of utility assets and accounting, 1989-90.

Peggy's Bridal, Inc., Debtor-in-Possession, Denton, Texas on the financial integrity and ability to execute a plan of reorganization, United States Bankruptcy Court, Eastern District of Texas, 1990.

Alexa Enterprises, Inc., Debtor-in-Possession, Mabank, Texas on accounting, management procedures and regulatory requirements, 1989 to 1991.

Ronald May, San Antonio, Texas former owner of several water utilities, a construction company, and a utility management company on management, operations, and purchase of utility systems and regulatory requirements, 1982 to 1998.

Harold Touchstone, Humble, Texas former owner of Willow Run Public Service, Inc., a water and sewer utility on management, organization, financing, and operations, setting up computer based accounting and customer billing systems, 1983 to 1998.

Hi Texas Utility Corporation, Fritch, Texas on general regulatory matters as well as corporate structure and affiliate transactions, 1988 to 1991.

Richard Haynes, Laredo, Texas, a developer and owner of a water and sewer utility on capital structure, organization and financing of the utility operations, 1989.

Travis County WCID #18, Austin, Texas on accounting and utility customer billing, providing software, installation and employee training, 1987-1991.

Curtis Conner, Humble, Texas, developer and owner of water utility systems on regulatory matters, obtaining certificates of convenience and necessity and filing tariffs, 1984-1988.

First Texas Equities, Jasper, Texas concerning the construction, organization, certificate of convenience and necessity, initial rates and operation of a new public utility, 1987-1988.

Suresh S. Patel, La Porte, Texas on management and regulatory matters for Pine Trails Utility Co., Inc., 1987.

Tarrant Utility Company, Fort Worth, Texas on regulatory matters in the sale of the utility and subsequent establishment of new corporations to operate the utility by the new owners. Ultimately, four corporations were established in order to carry on the business, service, office management, leasing of equipment and the ownership of the utility facilities, 1985-1986.

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Community Water Company, Corsicana, Texas to reconstruct regulatory basis books of account from 1955 forward, 1984-1985.

Don R. Frazor, Engineer, San Antonio, Texas on the establishment of a new water utility and the necessary regulatory requirements, 1987.

VICAH Water Company, Inc., Austin, Texas on establishment, construction, and meeting regulatory requirements, 1984-1985.

W.C. Hankins, Owner of Tri-County Utilities, Azle, Texas on compliance with regulatory authorities, analysis of value of assets for regulatory purposes and accounting practices and procedures, 1988-1989.

Davis & Davis, a law firm in Austin, Texas on filing and supporting a rate increase application for Southwest Utilities, Inc., 1982-1983.

Review and analysis of a gas utility rate filing by Lone Star Gas Company on behalf of the city of Cleburne, Texas, 1982.

Review and analysis of a gas utility rate filing of Southern Union Gas Company on behalf of the City of Austin, Texas, 1982.

Review and recommendations to the City of Wichita Falls, Texas, on wholesale water rates in conjunction with a retail water rate study, 1985 and 1986.

City of Lewisville, Texas, for a water rate analysis, 1983.

City of Athens, Texas, on a rate study of water rates, 1983.

The Public Utility Commission of Texas, Austin, Texas in the analysis of the rate increase application filed by Southwestern Bell Telephone Company in 1982.

Pacific Northwest Bell Telephone Company, Seattle, Washington on an evaluation of regulatory methods, earned rate of return and productivity measurement, 1981.

Atlantic Richfield Company, Dallas, Texas on Production Receivables accounting and Windfall Profits Tax, 1981.

Southwestern Public Service Company, Amarillo, Texas on organization of upper management between accounting and engineering divisions and preparation and presentation of a two day regulatory training seminar for employees, 1980 and 1981.

Prepared audit of test year for Southwestern Electric Service Company's 1981 rate increase application to the Public Utility Commission of Texas.

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Charles D. Cooke, Owner of TCW Supply, a water utility company, Borger, Texas on settlement of Rate/Tariff Change Application with the Public Utility Commission of Texas, 1985.

Progreso Produce Company, Pasco, Washington on accounting system implementation, and training, 1992 to present.

United Water Supply Corporation, Irving, Texas on establishment of non-profit corporation, operations and analysis of proposed acquisitions, 1994 to 2000.

Sierra Power Company, L.C., Austin, Texas on complete accounting system setup, analysis, and training, 1993 to present.

Marshall's Traveland, Austin, Texas on evaluation of accounting procedures and recommendations on changes to improve efficiency, 1995.

Hobbs Gas Company, Hobbs, New Mexico on guidance through the remainder of a confiscatory order from the New Mexico Public Service Commission that would have bankrupted the company. Six million dollars in refunds had been ordered based upon erroneous information used by the commission. That order was vacated by the New Mexico Supreme Court.

Wells Land and Cattle Company, Quitman, Texas on accounting system setup, analysis of procedures, implementation and training, 1995.

Talon Services, Inc., Mesquite, Texas on evaluation and recommendations about utility company acquisitions, 1995-1997.

Woodcreek Country Club, Ltd., Wimberley, Texas on assistance with an application and obtaining a SBA Loan, 1996-1997.

Woodcreek Development, Ltd., Wimberley, Texas on obtaining a SBA loan, 1996-1997.

Income Tax Client, four years delinquent on personal income taxes. Required analysis and books adjusted to tax basis for two limited partnerships, one family limited partnership, a bankrupt "C" Corporation and an inactive "S" Corporation while holding the IRS at bay for the nine months it took to prepare 16 returns, only one of which was timely. Amended returns were necessary for three years prior to the first delinquent return for carrybacks. All losses were utilized as net operating losses to reduce taxes to zero. An IRS audit confirmed the treatment of the losses.

Progreso Produce Company, Pasco, Washington on evaluation of accounting system requirements, implementation, custom installation of Great Plains Dynamics, setup and employee training, 1997.

Woodcreek Country Club, LTD, Wimberley, Texas on accounting system evaluation, recommendation and installation of Great Plains Dynamics, setup and employee training, 1998.

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ASAP Moving Company, LLC., Austin, Texas on evaluation of accounting software requirements, installation, setup of Quick Books Pro, and employee training, 1998.

Windermere Utility Company, Austin, Texas on evaluation of overcharges from management company contract and preparation for testimony as expert witness, 1998.

Dogwood Estates Water Company, Athens, Texas on obtaining a SBA loan for construction improvements, 1999.

Texas Water Systems, Inc., Dallas, Texas on due diligence for prospective purchases, 1999.

Loch Highlands Estates, LLP, Arlington, Texas on accounting for development and sales of estate lots, 2000

Travis County Water Control and Improvement District No. 19, Austin, Texas on evaluation of wholesale rate study, 2001, 2002, 2003, 2004, 2005, 2006, and 2007

Windermere Utility Co., Inc., Pflugerville, Texas on negotiations for a purchased water contract, 2001.

Southwest Water Company, Los Angeles, California on various regulatory projects, rate reviews, and acquisition analysis, 2002, 2003, 2004, 2005, 2006, and 2007

ECO Resources, Inc., Austin, Texas on various wholesale rate studies, acquisitions and mergers, 2002, 2003, and 2004

Crystal Springs Water Company, Porter, Texas on financial ability to serve in Certificate of Convenience and Necessity area, 2003

Gunn & Whittington Development, Austin, Texas on rate analysis from supplier of wholesale sewer service, 2005

Barton Creek Water Supply Corporation, Austin, Texas on evaluation of wholesale water rate study, 2007

San Patricio Municipal Water District, Ingleside, Texas, on evaluation of wholesale water rates from the City of Corpus Christi, 2007 and 2008

South Texas Water Authority, Kingsville, Texas, on evaluation of wholesale water rates from the City of Corpus Christi, 2008

Lloyd Gosselink Rochelle & Townsend, P.C., Austin, Texas on assistance with Monarch Utilities I, LP Environs rate case, 2011.

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RATE/TARIFF CHANGE APPLICATIONS DETAIL

Water Services South, Ronald May, Owner, San Antonio, Texas, 1987 and 1990.

Water Services, Inc., Ronald May, Owner, San Antonio, Texas, 1983, 1984, 1986, and 1989.

Kruger Water Works, Inc., Wayne Ferrell, Owner, Krugerville, Texas, 1987 and 1990.

Tawakoni Water utility Corporation, Harry K. Meyers, Jr., Owner, Quinlan, Texas, 1987 and 1988.

Alexa Enterprises, Inc., d/b/a Engel Utility Company, Fred Engel, Owner, Mabank, Texas, 1990.

Haskin Water Utility, Inc., Glen Haskin, Owner, San Antonio, Texas, 1987 and 1991.

Elm Valley Water Company, Raymond Lieck, Owner, San Antonio, Texas 1989 and 1992.

High Texas Water Corporation, Roy Brinson, Owner, Fritch, Texas, 1988.

Indian Hills Water Company, Ann Denbow and Richard Billings, Owners, Austin, Texas, 1987 and 1988.

Randolph Properties, a water utility, Jane Randolph, Owner, Austin, Texas, 1988.

Amberwood Utility, a utility owned by National Land Company, Humble, Texas, 1988 and 1995.

URLAUB, a water utility, James Urlaub, Owner, El Paso, Texas, 1987.

Douglas Utility Company, a water and sewer utility owned by Herbert Zebon, Houston, Texas, 1987.

Woodcreek Utilities, Inc., a water and sewer utility managed by Michael O'Brien for the Federal Deposit Insurance Corporation (FDIC), 1987 to 1993.

Buchanan Lake Village, Inc., and Silver Creek Village, Inc., Don Carter, Owner, Jonestown, Texas, 1987.

General Water Company, Inc., Al Jones and Richard Miller, Owners, San Antonio, Texas, 1987.

Steve Grove Utilities, Steve Grove, Owner, 1986.

Dogwood Estates Water Company, Athens, Texas, 1986, 1989, 1991, 1994, 1999, 2000, and 2010.

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Willow Run Public Service, Inc., Harold Touchstone, Owner, Humble, Texas, 1984, 1985, and 1986.

Country Terrace Water Company, Inc., a water and sewer utility, Mae Bell Kaptchinskie, Manager, Highlands, Texas, 1986.

Clear Lakes Water System, J.C. Wells, Owner, Quitman, Texas, 1986 and 1991.

Willis Water Company, Joel Street, Owner, Gainesville, Texas, 1986, 1991 and 1993.

Kerrville South Water Company, Inc., Steve Howard, Owner, Kerrville, Texas, 1986, 1996, 2001 and 2005.

Community Water Company, Corsicana, Texas, 1984, 1985, 1991, 1994, 2000, 2010, and 2014.

Kayo Services, Inc., owned by Fox & Jacobs home builders, Houston, Texas, 1982 and 1983.

Day Water Company, Brownwood, Texas, 1983.

Cedar Bayou Water Supply Corporation, Pasadena, Texas, 1984.

Selkirk Island Utilities, Matagorda County, Texas, 1983.

Apache Shores Utility Company, Austin, Texas, 1984.

Western Waterworks, Inc., Jesse Graham, Owner, Fort Worth, Texas, 1983 and 1984.

Hobbs Gas Company, Hobbs, New Mexico, 1992.

Dessau Utility Company, Austin, Texas, 1994.

Woodcreek Utilities, Inc., Wimberley, Texas, 1996.

Lakeside Utilities, Canyon Lake, Texas, 1996.

Brewer Water Systems, Larry and Kelly Brewer, Owners, Vidor, Texas, 2000

Evergreen Park/Hickory Hills Water Systems, Vidor, Texas, 2000

Windermere Utility Co., Inc., Pflugerville, Texas, 2000 and 2006

Doucette Water System, Doucette, Texas, 2002

Lakewood Water Corporation, Grand Prairie, Texas, 2002

Lakeside Water Supply, Woodville, Texas, 2002

Northcrest Water System, Corsicana, Texas, 2002

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Hornsby Bend Utility Co., Inc, Austin, Texas, 2008

Hood County Utilities, Granbury, Texas, 2003

Carrington Associates, Inc., Austin, Texas, 2003

Escondido Creek Estates Water System, Kingsville, Texas, 1992, 2004

Inverness Point Water System, Austin, Texas, 2004

Texas H2O Utility Systems, Mansfield, Texas, 2004, 2007, 2010, and 2012

Fall Creek Utilities, Granbury, Texas, 2004

Water Necessities, Inc., Vidor, Texas, 2004 and 2008

Blue Berry Hills Water Works, Beeville, Texas, 2005

TCW Supply, Borger, Texas, 2005

Kelly Brewer Water Systems, Vidor, Texas, 2006

PK-RE Development, Inc., Austin, Texas, 2006 and 2012

Mauka Water Ltd., Fort Worth, Texas, 2006 and 2012

Johnson Water Systems, Kelly Brewer, Vidor, Texas, 2007

Huntington Utility Company, LLC, Austin, Texas, 2007

Diamond Water Company, Austin, Texas, 2007

Water Services, Inc., Austin, Texas, 2007

Canyon Springs Water Company, Canyon Lake, Texas, 2007

Texas Water Systems, Inc., Tyler, Texas, 2008

CPN Water Works, Stephenville, Texas 2010

Lake Ridge Water System, L.P., Austin, Texas, 2013 and 2022

Nitsch & Son Utility Company, Inc., Houston, Texas 2016

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**COMPUTER SYSTEMS SALES, INSTALLATION AND TRAINING
DETAIL**

Steve Grove Enterprises, Canyon Lake, Texas, Utility Billing System

Kerrville South Water Company, Inc., Kerrville, Texas, Utility Billing System

Touchstone Utility Company, Inc., Humble, Texas, Accounting and Utility Billing Systems

Leisurewoods Water Company, Austin, Texas, Utility Billing System

General Water Company, Inc., San Antonio, Texas, Utility Billing System

Kruger Water Works, Inc., Krugerville, Texas, Utility Billing System

Travis County WCID #18, Austin, Texas, Accounting and Utility Billing System

Hi Texas Water Corp., Fritch, Texas, Utility Billing System

Water Services, Inc., San Antonio, Texas, Accounting System

Willis Water Company, Inc., Gainesville, Texas, Utility Billing System

Progreso Produce Company, Pasco, Washington, Accounting System, CYMA for DOS

Clear Lakes Water System, Quitman, Texas, Accounting and Utility Billing Systems

Sierra Power Corporation, Austin, Texas, Accounting System, CYMA for DOS

Progreso Produce Company, Pasco, Washington, Accounting System, Great Plains Dynamics

Woodcreek Country Club, Wimberley, Texas, Accounting System, Great Plains Dynamics

Sierra Power Ventures, LLC, Austin, Texas, Accounting System, CYMA IV for Windows

Horntech, LLC d/b/a The Lube Company, Austin, Texas, Accounting System, Quick Books Pro

Progreso Produce Company, Pasco, Washington, Accounting System, Quick Books Pro

Metro H2O, Austin, Texas, Accounting System, Quick Books Pro

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PUBLIC SPEAKING AND SEMINAR PRESENTATIONS

August 1987	Conducted a two hour seminar at the Texas Water Utilities Conference in Austin, Texas
September 1982	Gave a one and one-half hour presentation at a meeting of the Independent Water and Sewer Companies of Texas
October 1981	Presented two one and one-half hour seminars at the Fourth Annual Public Utilities Conference. Also assisted in the organization and planning of the conference.
November 1980	Presented a one and one-half hour speech and conducted a one and one-half hour workshop at the New Mexico State University Southwestern Water Utilities Conference
August 1977-April 1978	Gave one hour speeches to 16 one day workshops throughout the State of Texas sponsored by the Texas Association of Rural Water Companies. Also conducted a two hour workshop on each of the preceding evenings for the Texas A&M Engineering Extension Service during their operator schools.
March 1978	Speech to the Annual Meeting of the Texas Association of Rural Water Companies in Dallas, Texas
June 1978	Speech to Texas Section of the American Water Works Association of Austin, Texas, concerning utility regulation
November 1979	Speech to the Texas A&M West Texas Regional Water Utilities Short School in Lubbock, Texas
April 2007	Presentation on Record Keeping to TRWA Meeting in Austin, Texas