



FISCAL YEAR 2024  
 BUDGET STATUS FOR THE  
 ENGINEERING FEES EXPENSE ACCOUNT  
 AS OF OCTOBER 31, 2023

**F - IC Item #4b**  
**Engineering & Legal Fees**

FUND	ORGN	VENDOR	FY 2024 APPROVED BUDGET	OCT ACTUAL	NOV ACTUAL	DEC ACTUAL	JAN ACTUAL	FEB ACTUAL	MAR ACTUAL	APR ACTUAL	MAY ACTUAL	JUNE ACTUAL	JULY ACTUAL	AUG ACTUAL	SEPT ACTUAL	BUDGET BALANCE
100 Operating Fund-PI	1110 General Manager		1,800	-	-	-	-	-	-	-	-	-	-	-	-	1,800
	2210 SCADA & Electrical Support Services		125,000	-	-	-	-	-	-	-	-	-	-	-	-	125,000
	2220 Power Production		54,000	-	-	-	-	-	-	-	-	-	-	-	-	54,000
	2410 Electric Engineering		75,000	-	-	-	-	-	-	-	-	-	-	-	-	75,000
	3120 Water Plant I		10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
	3130 Water Plant II		54,474	-	-	-	-	-	-	-	-	-	-	-	-	54,474
	3140 Raw Water Supply		80,912	-	-	-	-	-	-	-	-	-	-	-	-	80,912
	3310 Water & Wastewater Engineering		44,121	-	-	-	-	-	-	-	-	-	-	-	-	44,121
	4115 Asset Management		136,185	-	-	-	-	-	-	-	-	-	-	-	-	136,185
	4220 Fuel & Purchased Energy Supply		22,697	-	-	-	-	-	-	-	-	-	-	-	-	22,697
	4230 Natural Gas Utility Management		907	-	-	-	-	-	-	-	-	-	-	-	-	907
	4310 Operational Support Services		2,269	-	-	-	-	-	-	-	-	-	-	-	-	2,269
	5110 Finance		50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
		<b>SUBTOTAL</b>	<b>657,365</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>657,365</b>
	3135 Resaca Maintenance		561,214	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>SUBTOTAL</b>	<b>561,214</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>561,214</b>
<b>Subtotal O&amp;M Funds</b>			<b>1,218,579</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,218,579</b>
															YTD	-
200 Grants *	3135 Resaca Maintenance		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Grants Funds</b>			-	-	-	-	-	-	-	-	-	-	-	-	-	-
400 Capital Projects-Improvement	3310 Water & Wastewater Engineering	PLAGAR ENGINEERING LLC	-	3,060	-	-	-	-	-	-	-	-	-	-	-	-
405 Capital Projects-Improvement	3310 Water & Wastewater Engineering	MILLENNIUM ENGINEERS GROUP INC	-	3,553	-	-	-	-	-	-	-	-	-	-	-	-
		TERRACON CONSULTANTS	-	2,062	-	-	-	-	-	-	-	-	-	-	-	-
	3315 W/WW Prj. Development	TERRACON CONSULTANTS	-	310	-	-	-	-	-	-	-	-	-	-	-	-
410 Capital Projects-Irr	3310 Water & Wastewater Engineering	VASQUEZ SURVEYING INC.	-	10,325	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Capital Funds</b>			<b>2,000,000</b>	<b>19,309</b>	-	-	-	-	-	-	-	-	-	-	-	<b>1,980,691</b>
															YTD	19,309
<b>Grand Total</b>			<b>3,218,579</b>	<b>19,309</b>	-	-	-	-	-	-	-	-	-	-	-	<b>3,199,270</b>

\* These fees will be fully reimbursed by grant funding.

**FISCAL YEAR 2024  
LEGAL FEES STATUS REPORT BY CATEGORY  
AS OF OCTOBER 31, 2023**

Category	Approved Budget	Oct-23	Balance Available
	\$ 1,038,508		\$ 1,038,508
Special Utility Counsel		27,293	(27,293)
Personnel Matters		10,321	(10,321)
Electric Contracts and Agreements		260	(260)
Opinions		14,263	(14,263)
Water/Wastewater Contracts and Agreement		1,040	(1,040)
Construction Contracts		293	(293)
Open Records Requests		104	(104)
General Contracts		11,955	(11,955)
COB - Tenaska Audit		90	(90)
Compliance with NERC		-	-
PUCT General		4,788	(4,788)
Bordas Wind Energy / Sendero Wind Project		65	(65)
Real Estate and R-O-W Easements		3,792	(3,792)
Legislation		195	(195)
Resaca Restoration Project		7,032	(7,032)
ERCOT General		-	-
Lit Fiber ROW Management		13,163	(13,163)
<b>Subtotal O&amp;M Budget</b>	<b>\$ 1,038,508</b>	<b>\$ 94,654</b>	<b>\$ 943,854</b>

**FISCAL YEAR 2024  
LEGAL FEES STATUS REPORT BY CATEGORY  
AS OF OCTOBER 31, 2023**

Category	Approved Budget	Oct-23	Balance Available
Capital Projects	\$ 250,000		\$ 250,000
AMI Project (electric)		4,420	(4,420)
AMI Project (water)		4,420	(4,420)
Billy Mitchell Street Light Project		2,876	(2,876)
FM 511 24-Inch Waterline Project		260	(260)
Natural Gas Right of Way		1,192	(1,192)
<b>Subtotal Capital Budget</b>	<b>\$ 250,000</b>	<b>\$ 13,168</b>	<b>\$ 236,832</b>
<b>Total Legal Fees Budget</b>	<b>\$ 1,288,508</b>	<b>\$ 107,822</b>	<b>\$ 1,180,686</b>

**LEGAL FEES BY FIRM AND CATEGORY  
FROM FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024 (AS OF OCTOBER 31, 2023)**

FIRM/VENDOR NAME	CATEGORY	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
BAIRD MANDALAS BRICKSTEDT, LLC	HDI Bankruptcy / Contract	-	-	5,590.00	619.00	-
BAIRD MANDALAS BRICKSTEDT, LLC Total		-	-	5,590.00	619.00	-
BAKER TILLY VIRCHOW	Forensic Audit	39,434.31	-	-	-	-
BAKER TILLY VIRCHOW Total		39,434.31	-	-	-	-
COLVIN, SAENZ, RODRIGUEZ & KENNAMER LLP	Employment Law	30,680.22	11,465.00	29,032.00	29,519.78	-
	COB - Tenaska Audit	-	-	-	102,305.00	-
	Data Security Incident	-	-	55,025.00	-	-
	Local Counsel	55,132.59	127,073.55	156,166.15	169,932.60	-
	Natural Gas Right of Way	65,211.14	-	-	-	-
COLVIN, SAENZ, RODRIGUEZ & KENNAMER LLP Total		151,023.95	138,538.55	240,223.15	301,757.38	-
DAVIDSON & TROILO REAM & GARZA	AEP	-	-	-	167.50	-
	AMI Project	-	-	4,230.75	22,619.50	-
	BISD Contract	67.00	119,798.13	10,503.65	-	-
	CCN	26,695.70	21,648.74	34,148.87	-	-
	COB - Tenaska Audit	4,282.25	76,009.30	333,319.53	70,322.72	-
	Construction Contracts	80,252.22	-	-	-	-
	COVID	137,718.14	36,207.73	7,916.17	-	-
	Customer Service Issues	6,685.00	2,411.00	10,704.50	2,737.74	-
	Data Security Incident	-	-	14,247.34	-	-
	Downtown Water & Wastewater Projects	-	-	-	1,883.00	-
	El Jardin	-	17,826.41	-	-	-
	Electric Contracts	37,709.45	121,823.75	58,401.71	8,823.50	-
	Employment Law	117,389.00	96,408.75	7,220.00	4,267.25	-
	Environmental Law	28,813.50	8,905.90	39,473.17	-	-
	ERCOT	72,529.61	34,584.10	73,361.73	19,832.33	-
	Finance Issues	31,651.00	18,743.71	239,111.75	63,335.66	-
	General Matters	287,043.50	338,513.29	70,523.84	11,969.55	-
	HDI Bankruptcy / Contract	-	-	62,732.08	18,619.49	-
	Impact Fees	13,347.40	1,653.00	-	-	-
	Fraud Investigation/Forensic Audit	85,804.63	-	-	-	-
	Legislative/Regulatory	26,606.08	122,396.08	34,786.16	20,475.80	-
	Litigation	158,514.56	109,638.69	23,706.28	27,745.25	-
	Natural Gas Right of Way	352.50	6,488.50	5,061.00	1,610.40	-
	NERC	59,328.04	28,796.50	3,995.00	-	-
	Oklaunion	72,943.43	16,724.30	-	58.75	-
	Open Records Requests	18,674.70	20,989.03	23,738.10	7,086.70	-

**LEGAL FEES BY FIRM AND CATEGORY**

**FROM FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024 (AS OF OCTOBER 31, 2023)**

FIRM/VENDOR NAME	CATEGORY	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	PUCT	92,092.27	209,378.10	151,522.84	368.50	-
	Real Estate	136,316.19	83,830.22	85,254.24	25,255.83	-
	Resaca	5,562.60	31,296.62	5,788.75	2,342.25	-
	Risk/Insurance Management	-	-	-	714.50	-
	Special Counsel	-	-	-	-	-
	Special project counsel - water	-	-	-	-	-
	SRWA	-	526.00	3,211.50	1,057.50	-
	Tenaska	2,687.50	1,551.00	-	-	-
	TMRS	63,683.82	-	-	-	-
	W/WW Contracts	40,287.00	29,846.31	19,553.25	5,583.00	-
	Winter Storm URI	-	180,897.20	54,506.98	1,040.50	-
DAVIDSON & TROILO REAM & GARZA Total		1,607,037.09	1,736,892.36	1,377,019.19	317,917.22	-
ELLIS, KOENEKE & RAMIREZ LLP	Natural Gas Right of Way	6,486.16	-	-	-	-
ELLIS, KOENEKE & RAMIREZ LLP Total		6,486.16	-	-	-	-
HAMBERG, GILBERT L.	Customer Bankruptcy	6,862.50	17,662.50	3,112.50	5,465.00	-
	Electric Contract	-	-	15,150.00	5,962.50	-
HAMBERG, GILBERT L. Total		6,862.50	17,662.50	18,262.50	11,427.50	-
JONES, GALLIGAN, KEY & LOZANO, LLP	Employment Law	-	-	-	1,456.25	7,418.75
	COB - Tenaska Audit	-	-	-	114.81	90.00
	Local Counsel	-	-	-	9,536.25	7,500.00
	Natural Gas Right of Way	-	-	-	637.50	1,192.46
JONES, GALLIGAN, KEY & LOZANO, LLP Total		-	-	-	11,744.81	16,201.21
ORRICK HERRINGTON & SUTCLIFFE	Bond Counsel	-	115,000.00	(26,230.00)	16,986.55	-
ORRICK HERRINGTON & SUTCLIFFE Total		-	115,000.00	(26,230.00)	16,986.55	-
PAUL S. RADICH	Natural Gas Right of Way	-	-	-	66,566.50	-
PAUL S. RADICH Total		-	-	-	66,566.50	-
SETTLEMENTS	Settlements	151,758.20	-	-	-	-
SETTLEMENTS Total		151,758.20	-	-	-	-
SMILEY LAW FIRM, P.C.	Environmental Law	14,309.15	11,695.81	-	-	-
	Special project counsel - water	-	-	350.00	2,100.00	-
SMILEY LAW FIRM, P.C. Total		14,309.15	11,695.81	350.00	2,100.00	-
SMITH MURDAUGH LITTLE & BONHAM LLP	Natural Gas Right of Way	107,113.56	87,532.18	24,649.02	94,404.60	-
	Resaca	31,886.15	4,547.50	-	-	-
	Tenaska	-	-	-	-	-
SMITH MURDAUGH LITTLE & BONHAM LLP Total		138,999.71	92,079.68	24,649.02	94,404.60	-
SPENCER FANE LLP	Administration Building Project	-	-	-	184.17	-

**LEGAL FEES BY FIRM AND CATEGORY**

**FROM FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024 (AS OF OCTOBER 31, 2023)**

FIRM/VENDOR NAME	CATEGORY	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	AMI Project	-	-	-	63,411.33	8,840.00
	BTX Fiber O&M Expenses	-	-	-	2,667.50	13,163.17
	Billy Mitchell Street Light Project	-	-	-	-	2,876.25
	Downtown Water & Wastewater Projects	-	-	-	2,145.00	-
	Electric Contracts	-	-	-	32,113.17	4,265.75
	Employment Law	-	-	-	14,317.00	2,902.50
	FM 511 24-Inch Waterline Project	-	-	-	-	260.00
	General Matters	-	-	-	120,447.85	37,279.03
	Master Plan Project	-	-	-	270.82	-
	Natural Gas Right of Way	-	-	-	3,035.50	-
	North Regional Force Main Project	-	-	-	525.42	-
	Old Hwy 77 Project	-	-	-	390.00	-
	Resaca	-	-	-	-	7,032.00
	Real Estate	-	-	-	12,869.83	1,343.33
	W/WW Contracts	-	-	-	55,908.25	13,659.00
<b>SPENCER FANE LLP Total</b>		-	-	-	308,285.84	91,621.03
<b>Grand Total</b>		<b>\$2,115,911.07</b>	<b>\$2,111,868.90</b>	<b>\$1,639,863.86</b>	<b>\$1,131,809.40</b>	<b>\$107,822.24</b>
	Special Projects	633,167.39	652,673.44	601,487.80	480,539.26	25,229.42
	Percent of Total Legal Fees	29.9%	30.9%	36.7%	42.5%	23.4%