

Proposal for Publication

6) For a proposed wastewater rate increase, the notice shall include a billing comparison showing the existing rate and the new computed sewer rate using 5,000 gallons and 10,000 gallons, unless the utility proposes a flat rate for wastewater services. If the proposed wastewater rate will be based on a winter months' average, the notice shall list the months to be used when computing that average and shall state the rates that will be charged to customers until a winter months' average is available for those customers that have not yet established a winter months' average.

7) Proof of notice in the form of an affidavit stating that proper notice was mailed, e-mailed or delivered to customers and affected municipalities and stating the date(s) of such delivery, shall be filed with the Commission by the applicant utility as part of the RFP.

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-2:** Provide a copy of the contract for audit services with Price Waterhouse Coopers referred to in Ms. Bordelon-Taylor's direct testimony of page 7.

**RESPONSE:** See Confidential Attachment OPUC 1-2, for PricewaterhouseCoopers' contract for audit services.

Prepared by: Kent Cauley  
Sponsored by: Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-3:**      **Provide a schedule that shows each of the base payroll increases by employee during the test year. Also include any incentive pay awarded to each employee during the test year.**

**RESPONSE:**      See Confidential WP-II-D-9.1.d.4 for the base payroll increases by employee during the test year. Confidential Attachment OPUC 1-3 includes incentive pay awarded during the test year.

Prepared by:      Edward Taussig  
Sponsored by:      Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-4:**      **Provide the date on which merit salary /wage increases are awarded each year. Include in your response any changes that have been made to this timeframe within the last three years.**

**RESPONSE:**      Annual merit salary/wage increases become effective during the first pay period to end in the month of April. There have not been changes to this timeframe within the last three years.

Prepared by:      Edward Taussig  
Sponsored by:      Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-6:**      **Provide copies of the last two actuarial studies for qualified pension benefits, non-qualified pension benefits (if provided), OPEBs, and deferred compensation, (if provided).**

**RESPONSE:**      Monarch does have a defined benefit plan (401k); however, we do not have actuarial studies for these items.

Prepared by:      Edward Taussig  
Sponsored by:      Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-7:**      **Provide a listing of all allocation factors used for each shared service provided to Texas operations for the test year and for the previous period before the changes were made as referred to by Ms. Bordelon-Taylor on page 7 of her direct testimony. Be sure to provide the underlying computation of each of the allocation factors in both periods.**

**RESPONSE:**              See the following confidential files in response to this request:

Confidential Attachment OPUC 1-7 – 2015 Allocation Factors  
Confidential Attachment OPUC 1-7 – 2014 Texas Utilities Allocations  
Confidential Attachment OPUC 1-7 – Test Year Texas Utilities Allocations

Prepared by:              Kent Cauley and Carmelitha Bordelon-Taylor  
Sponsored by:             Robert Kelly

# DOCKET NO. 45570

## CONFIDENTIAL

STYLE: Application Of Monarch Utilities, I, L.P., To Change Rates for Water and Sewer Service

SUBMITTING PARTY: Monarch Utilities I, L.P.

BRIEF DESCRIPTION OF CONTENTS: Confidential Portion of Monarch Utilities I, L.P.'s Responses to OPUC's 1st RFIs

BATE STAMPED PAGE NUMBER RANGE: Bate Stamp: 1 -

ENVELOPE # 1

DATE PROVIDED: April 13, 2016

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-8:**      **Provide copies of all workpapers used to compute the imputed ADIT of \$1.7 million at the Monarch level.**

**RESPONSE:**      The requested documents are voluminous and are available at the offices of Monarch's attorneys, Lloyd Gosselink Rochelle & Townsend, P.C., located at 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

Prepared by:      Chris Aldinger  
Sponsored by:      James Warren



**PUC DOCKET NO. 45570**  
**SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-9:**      **Provide the total long-term incentive expense included in the test year by each employee receiving such incentive pay. Be sure to identify those that are direct employees are those that are shared service employees. For the shared service employees, include the shared services cost center in which the employee is located and the allocation factor used to allocate to Texas operations. Also include the total amount that is charged to expense and the amount that is charged to capital in the filing.**

**RESPONSE:**              Monarch did not include any long-term incentive compensation expense in cost of service.

Prepared by:              Kent Cauley  
Sponsored by:             Robert Kelly

**PUC DOCKET NO. 45570**  
**SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-10:** Provide the total short-term incentive expense included in the test year by each employee receiving such incentive pay. Be sure to identify those that are direct employees are those that are shared service employees. For the shared service employees, include the shared services cost center in which the employee is located and the allocation factor used to allocate to Texas operations. Also include the total amount that is charged to expense and the amount that is charged to capital in the filing.

**RESPONSE:** See Confidential Attachment OPUC 1-10, for the short-term incentive expense included in the test year by each employee. This confidential attachment identifies direct and allocated employees, the cost center for allocated employees and the allocation factor. All short-term incentive amounts were charged to expense in the test year.

Prepared by: Kent Cauley  
Sponsored by: Robert Kelly

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-12:** Provide the target STI and LTIP percentage by position for each of the employee positions where STI and/or LTIP awards are included directly or allocated to the filing. Be sure to identify any changes in these target percentages by position for each of the last three years.

**RESPONSE:** Monarch did not include LTIP awards in cost of service. See Confidential Attachment OPUC 1-12 in response to STI percentages by position.

Prepared by: Kent Cauley  
Sponsored by: Charles Profilet

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-14:** Provide the monthly number of employees for Monarch Texas operations for each month subsequent to the test year end through the most recent information available.

**RESPONSE:** See Attachment OPUC 1-14 for the number of Monarch Utilities I, LP employees.

Prepared by: Edward Taussig  
Sponsored by: Carmelitha Bordelon-Taylor

**Monarch Employees**  
**PUC Docket No. 45570**  
**Attachment OPUC RFI 1-14**

**Number of Direct Monarch Utilities I, LP Employees**

<b>Month</b>	<b>Water</b>	<b>Wastewater</b>	<b>Total</b>
Feb-16	50	9	59
Jan-16	50	9	59
Dec-15	50	10	60
Nov-15	51	10	61
Oct-15	51	10	61
Sep-15	49	9	58
Aug-15	49	9	58
Jul-15	47	9	56

**PUC DOCKET NO. 45570**  
**SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-15:**     **Provide the monthly number of employees for each of the shared services cost centers where costs are allocated to this filing for each month subsequent to the test year end through the most recent information available.**

**RESPONSE:**        See Attachment OPUC 1-15 for the number of shared services cost centers employees. See Schedule IV-4.1-Cost Allocation Manual for the definitions of the cost centers.

Prepared by:        Edward Taussig  
Sponsored by:       Carmelitha Bordelon-Taylor

Shared Services Employees - Includes Corporate  
PUC Docket No. 45570  
Attachment OPUC RFI 1-15

Total Number of Allocated Employees

Month	TXU			Austin	San Antonio	West Mgmt	SouthWest	Total
	Administration	CSC	FSC	Shared Ops	Shared Ops		Water Company	
Feb-16	6	8	4	3	3	1	13	38
Jan-16	6	8	4	3	3	1	13	38
Dec-15	6	8	4	3	2	1	13	36
Nov-15	6	9	3	3	2	1	13	36
Oct-15	6	9	3	3	2	1	13	37
Sep-15	6	9	3	3	2	1	13	37
Aug-15	7	9	3	3	2	1	13	38
Jul-15	6	10	3	2	2	1	13	36

Month	Water	Wastewater	Total
Feb-16	32	6	38
Jan-16	32	6	38
Dec-15	30	6	36
Nov-15	31	6	36
Oct-15	31	6	37
Sep-15	31	6	37
Aug-15	32	6	38
Jul-15	31	6	36

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-16:** Provide a detailed listing of all costs allocated to this filing from each shared service cost center. Be sure to include not only the cost center name and number, but also the entity in which the cost center is included.

**RESPONSE:** Please see Attachment OPUC 1-16 for Texas Utility Administration Allocations.

Prepared by: Carmelitha Bordelon-Taylor  
Sponsored by: Robert Kelly



1-16 Detailed Listing of Allocated Costs  
 Southwest Water Company

Allocation Name	Entity	Entity Name	Cost Ctr	Cost Ctr Description	Cost center Type		Grand Total
					Sender	Receiver	
Corporate Allocation	1010	Southwest Water Company	10100001	SWWC-Exec	(3,957,813.99)		(3,957,813.99)
Corporate Allocation	1010	Southwest Water Company	10100002	SWWC-Legal	(212,729.59)		(212,729.59)
Corporate Allocation	1010	Southwest Water Company	10100005	SWWC-Tax	(422,480.56)		(422,480.56)
Corporate Allocation	1010	Southwest Water Company	10100006	SWWC-Int Audit	(227,091.34)		(227,091.34)
Corporate Allocation	1010	Southwest Water Company	10100007	SWWC-Treasury	(641,645.06)		(641,645.06)
Corporate Allocation	1010	Southwest Water Company	10100011	SWWC-Eldridge	(65,437.19)		(65,437.19)
Corporate Allocation	1010	Southwest Water Company	10100012	SWWC-Infrastruc	(1,779,920.31)		(1,779,920.31)
Corporate Allocation	1010	Southwest Water Company	10100013	SWWC-Client Svc	(1,477,424.14)		(1,477,424.14)
Corporate Allocation	1010	Southwest Water Company	10100014	SWWC-Bus Apps	(3,524.75)		(3,524.75)
Corporate Allocation	1010	Southwest Water Company	10100018	SWWC-HR	(627,401.41)		(627,401.41)
Corporate Allocation	1010	Southwest Water Company	10100019	SWWC-Payroll	(287,449.26)		(287,449.26)
Corporate Allocation	1010	Southwest Water Company	10100020	SWWC-Accounting	(1,621,627.78)		(1,621,627.78)
Corporate Allocation	1010	Southwest Water Company	10100027	SWWC-Facilities Reed	(573,086.39)		(573,086.39)
Corporate Allocation	1010	Southwest Water Company	10100028	SWWC-Facilities Tan	75,612.18		75,612.18
Corporate Allocation	2000	SWWC Utilities, Inc	20000000	Windermere Ops		570,240.46	570,240.46
Corporate Allocation	2000	SWWC Utilities, Inc	20000004	Huntington Ops WTR		8,096.69	8,096.69
Corporate Allocation	2000	SWWC Utilities, Inc	20000005	Inverness Ops Wtr		22,402.22	22,402.22
Corporate Allocation	2000	SWWC Utilities, Inc	20000008	SouthwestUtil WtrOps		1,241.78	1,241.78
Corporate Allocation	2000	SWWC Utilities, Inc	20000027	Hornsby Bend Ops		311,893.80	311,893.80
Corporate Allocation	2000	SWWC Utilities, Inc	20000028	BULVERDE WSI OPS		139,380.63	139,380.63
Corporate Allocation	2000	SWWC Utilities, Inc	20000030	BULVERDE DIAMOND OPS		162,999.71	162,999.71
Corporate Allocation	2000	SWWC Utilities, Inc	20000097	Tenkiller Ops		49,150.77	49,150.77
Corporate Allocation	2000	SWWC Utilities, Inc	20000958	Corporate Assessment		1,859,536.51	1,859,536.51
Corporate Allocation	3020	Monarch Utilities I, LP	30200101	Admin-Monarch		2,873,963.54	2,873,963.54
Corporate Allocation	5010	Metro-H2O, Ltd.	50100000	Admin-Metro H2O		67,231.77	67,231.77
Corporate Allocation	6000	Suburban Water Systems	60000908	Corporate Assessment		5,755,881.71	5,755,881.71
<b>Grand Total</b>					<b>(11,822,019.59)</b>	<b>11,822,019.59</b>	<b>0.00</b>

1-16 Detailed Listing of Allocated Costs  
Texas Utilities

Distribution Name	Entity	Entity Name	Cost Ctr	Cost Ctr Description	Cost center Type		Grand Total
					Sender	Receiver	
Austin Shared	2000	SWWC Utilities, Inc	20000216	AUSTIN DIST HB WTR		124,075.71	124,075.71
Austin Shared	2000	SWWC Utilities, Inc	20000221	AUSTIN DIST HB WW		120,709.96	120,709.96
Austin Shared	2000	SWWC Utilities, Inc	20000226	AUSTIN DIST WIND WTR		328,575.41	328,575.41
Austin Shared	2000	SWWC Utilities, Inc	20000231	AUSTIN DIST WIND WW		315,550.65	315,550.65
Austin Shared	2000	SWWC Utilities, Inc	20000236	AUSTIN DIST FCUC WW		109,559.65	109,559.65
Austin Shared	2000	SWWC Utilities, Inc	20000241	AUSTIN DIST HUNT		7,128.69	7,128.69
Austin Shared	2000	SWWC Utilities, Inc	20000246	AUSTIN DIST INV		7,195.28	7,195.28
Austin Shared	2000	SWWC Utilities, Inc	20000251	AUSTIN DIST MDTX WTR		6,012.27	6,012.27
Austin Shared	2000	SWWC Utilities, Inc	20000256	AUSTIN DIST MDTX WW		5,478.95	5,478.95
Austin Shared	2000	SWWC Utilities, Inc	20000277	AUSTIN OPS SHARED	(1,263,545.98)		(1,263,545.98)
Austin Shared	3020	Monarch Utilities I, LP	30200311	AUSTIN DIST MON WTR		172,494.92	172,494.92
Austin Shared	5010	Metro-H2O, Ltd.	50100055	AUSTIN DIST METRO		66,764.49	66,764.49
<b>Austin Shared Total</b>					<b>(1,263,545.98)</b>	<b>1,263,545.98</b>	<b>0.00</b>
Benbrook Shared	3020	Monarch Utilities I, LP	30200095	BENBROOK OPS	(1,493,508.61)		(1,493,508.61)
Benbrook Shared	3020	Monarch Utilities I, LP	30200307	BEN DIST MON WTR		1,348,261.00	1,348,261.00
Benbrook Shared	3020	Monarch Utilities I, LP	30200318	BEN DIST MON WW		145,247.61	145,247.61
<b>Benbrook Shared Total</b>					<b>(1,493,508.61)</b>	<b>1,493,508.61</b>	<b>(0.00)</b>
Conroe Shared	2000	SWWC Utilities, Inc	20000261	CON DIST SWU		12,790.52	12,790.52
Conroe Shared	3020	Monarch Utilities I, LP	30200097	CONROE OPS	(1,650,081.43)		(1,650,081.43)
Conroe Shared	3020	Monarch Utilities I, LP	30200306	CON DIST MON WTR		1,147,532.62	1,147,532.62
Conroe Shared	3020	Monarch Utilities I, LP	30200317	CON DIST MON WW		489,758.29	489,758.29
<b>Conroe Shared Total</b>					<b>(1,650,081.43)</b>	<b>1,650,081.43</b>	<b>(0.00)</b>
East Shared	2000	SWWC Utilities, Inc	20000260	EAST DIST SWU		1,032.20	1,032.20
East Shared	2000	SWWC Utilities, Inc	20000265	EAST DIST TK WTR		5,940.33	5,940.33
East Shared	2000	SWWC Utilities, Inc	20000270	EAST DIST TK WW		5,341.94	5,341.94
East Shared	3020	Monarch Utilities I, LP	30200301	EAST MGMT	(543,303.45)		(543,303.45)
East Shared	3020	Monarch Utilities I, LP	30200305	EAST DIST MON WTR		439,108.31	439,108.31
East Shared	3020	Monarch Utilities I, LP	30200316	EAST DIST MON WW		91,880.67	91,880.67
<b>East Shared Total</b>					<b>(543,303.45)</b>	<b>543,303.45</b>	<b>0.00</b>
Mabank Shared	3020	Monarch Utilities I, LP	30200096	MABANK OPS	(1,374,949.94)		(1,374,949.94)
Mabank Shared	3020	Monarch Utilities I, LP	30200308	MAB DIST MON WTR		1,063,847.58	1,063,847.58
Mabank Shared	3020	Monarch Utilities I, LP	30200319	MAB DIST MON WW		311,102.36	311,102.36
<b>Mabank Shared Total</b>					<b>(1,374,949.94)</b>	<b>1,374,949.94</b>	<b>0.00</b>
Pottsboro Shared	2000	SWWC Utilities, Inc	20000266	POTS DIST TK WTR		37,134.77	37,134.77
Pottsboro Shared	2000	SWWC Utilities, Inc	20000271	POTS DIST TK WW		33,251.70	33,251.70
Pottsboro Shared	3020	Monarch Utilities I, LP	30200094	POTTSBORO OPS	(540,534.84)		(540,534.84)
Pottsboro Shared	3020	Monarch Utilities I, LP	30200309	POTS DIST MON WTR		454,223.16	454,223.16
Pottsboro Shared	3020	Monarch Utilities I, LP	30200320	POTS DIST MON WW		15,925.21	15,925.21
<b>Pottsboro Shared Total</b>					<b>(540,534.84)</b>	<b>540,534.84</b>	<b>0.00</b>
San Antonio Shared	2000	SWWC Utilities, Inc	20000206	SA DIST DIA		185,856.39	185,856.39
San Antonio Shared	2000	SWWC Utilities, Inc	20000211	SA DIST WS		441,459.90	441,459.90
San Antonio Shared	2000	SWWC Utilities, Inc	20000278	SA OPS SHARED	(809,007.33)		(809,007.33)
San Antonio Shared	3020	Monarch Utilities I, LP	30200312	SA DIST MON WTR		150,875.02	150,875.02
San Antonio Shared	3020	Monarch Utilities I, LP	30200323	SA DIST MON WW		30,816.02	30,816.02
<b>San Antonio Shared Total</b>					<b>(809,007.33)</b>	<b>809,007.33</b>	<b>(0.00)</b>
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000033	Administrative-TXU	(2,613,671.95)		(2,613,671.95)
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000034	CUSTOMER SERVICE	(1,358,052.24)		(1,358,052.24)
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000098	BI&C-TXU	(439,838.53)	(161,073.63)	(600,912.16)
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000202	ADMIN DIST DIA		42,340.96	42,340.96
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000203	CS DIST DIA		31,730.43	31,730.43
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000204	A-C DIST DIA		15,378.02	15,378.02
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000207	ADMIN DIST WS		100,759.70	100,759.70
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000208	CS DIST WS		75,539.58	75,539.58
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000209	A-C DIST WS		36,648.46	36,648.46
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000212	ADMIN DIST HB WTR		110,288.63	110,288.63
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000213	CS DIST HB WTR		82,601.16	82,601.16
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000214	A-C DIST HB WTR		39,968.38	39,968.38
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000217	ADMIN DIST HB WW		107,414.15	107,414.15
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000218	CS DIST HB WW		80,451.20	80,451.20
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000219	A-C DIST HB WW		38,931.60	38,931.60
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000222	ADMIN DIST WIND WTR		292,862.83	292,862.83
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000223	CS DIST WIND WTR		219,509.20	219,509.20
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000224	A-C DIST WIND WTR		106,431.14	106,431.14
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000227	ADMIN DIST WIND WW		281,234.61	281,234.61
Texas Utility Group Management	2000	SWWC Utilities, Inc	20000228	CS DIST WIND WW		210,813.35	210,813.35

Texas Utility Group Management	2000 SWWC Utilities, Inc	20000229 A-C DIST WIND WW		102,240.41	102,240.41	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000232 ADMIN DIST FCUC WW		97,485.72	97,485.72	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000233 CS DIST FCUC WW		73,035.71	73,035.71	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000234 A-C DIST FCUC WW		35,370.12	35,370.12	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000237 ADMIN DIST HUNT		6,403.89	6,403.89	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000238 CS DIST HUNT		4,801.81	4,801.81	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000239 A-C DIST HUNT		2,330.82	2,330.82	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000242 ADMIN DIST INV		6,403.89	6,403.89	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000243 CS DIST INV		4,801.81	4,801.81	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000244 A-C DIST INV		2,330.82	2,330.82	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000247 ADMIN DIST MDTX WTR		5,357.81	5,357.81	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000248 CS DIST MDTX WTR		4,013.47	4,013.47	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000249 A-C DIST MDTX WTR		1,943.05	1,943.05	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000252 ADMIN DIST MDTX WW		4,966.69	4,966.69	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000253 CS DIST MDTX WW		3,726.82	3,726.82	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000254 A-C DIST MDTX WW		1,812.47	1,812.47	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000257 ADMIN DIST SWU		2,352.41	2,352.41	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000258 CS DIST SWU		1,763.10	1,763.10	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000259 A-C DIST SWU		854.76	854.76	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000262 ADMIN DIST TK WTR		14,245.00	14,245.00	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000263 CS DIST TK WTR		10,678.76	10,678.76	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000264 A-C DIST TK WTR		5,180.11	5,180.11	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000267 ADMIN DIST TK WW		12,676.57	12,676.57	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000268 CS DIST TK WW		9,503.36	9,503.36	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000269 A-C DIST TK WW		4,610.23	4,610.23	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000900 FSC (Finance/Acctg)	(652,522.08)		(652,522.08)	
Texas Utility Group Management	2000 SWWC Utilities, Inc	20000903 IT	(297,225.43)		(297,225.43)	
Texas Utility Group Management	3020 Monarch Utilities I, LP	30200302 ADMIN DIST MON WTR		1,241,244.74	1,241,244.74	
Texas Utility Group Management	3020 Monarch Utilities I, LP	30200303 CS DIST MON WTR		930,408.05	930,408.05	
Texas Utility Group Management	3020 Monarch Utilities I, LP	30200304 A-C DIST MON WTR		451,193.53	451,193.53	
Texas Utility Group Management	3020 Monarch Utilities I, LP	30200313 ADMIN DIST MON WW		228,041.50	228,041.50	
Texas Utility Group Management	3020 Monarch Utilities I, LP	30200314 CS DIST MON WW		170,907.59	170,907.59	
Texas Utility Group Management	3020 Monarch Utilities I, LP	30200315 A-C DIST MON WW		82,845.71	82,845.71	
Texas Utility Group Management	5010 Metro-H2O, Ltd.	50100051 ADMIN DIST METRO		59,592.85	59,592.85	
Texas Utility Group Management	5010 Metro-H2O, Ltd.	50100052 CS DIST METRO		44,679.00	44,679.00	
Texas Utility Group Management	5010 Metro-H2O, Ltd.	50100053 A-C DIST METRO		21,677.88	21,677.88	
<b>Texas Utility Group Management Total</b>				<b>(5,361,310.23)</b>	<b>5,361,310.23</b>	<b>0.00</b>
West Shared	2000 SWWC Utilities, Inc	20000201 WEST MGMT	(816,487.99)		(816,487.99)	
West Shared	2000 SWWC Utilities, Inc	20000205 WEST DIST DIA		26,404.32	26,404.32	
West Shared	2000 SWWC Utilities, Inc	20000210 WEST DIST WS		63,024.43	63,024.43	
West Shared	2000 SWWC Utilities, Inc	20000215 WEST DIST HB WTR		68,343.41	68,343.41	
West Shared	2000 SWWC Utilities, Inc	20000220 WEST DIST HB WW		66,501.87	66,501.87	
West Shared	2000 SWWC Utilities, Inc	20000225 WEST DIST WIND WTR		182,671.68	182,671.68	
West Shared	2000 SWWC Utilities, Inc	20000230 WEST DIST WIND WW		175,632.17	175,632.17	
West Shared	2000 SWWC Utilities, Inc	20000235 WEST DIST FCUC WW		60,596.56	60,596.56	
West Shared	2000 SWWC Utilities, Inc	20000240 WEST DIST HUNT		4,019.01	4,019.01	
West Shared	2000 SWWC Utilities, Inc	20000245 WEST DIST INV		4,050.73	4,050.73	
West Shared	2000 SWWC Utilities, Inc	20000250 WEST DIST MDTX WTR		3,279.48	3,279.48	
West Shared	2000 SWWC Utilities, Inc	20000255 WEST DIST MDTX WW		3,057.40	3,057.40	
West Shared	3020 Monarch Utilities I, LP	30200310 WEST DIST MON WTR		117,197.71	117,197.71	
West Shared	3020 Monarch Utilities I, LP	30200321 WEST DIST MON WW		4,445.39	4,445.39	
West Shared	5010 Metro-H2O, Ltd.	50100054 WEST DIST METRO		37,263.83	37,263.83	
<b>West Shared Total</b>				<b>(816,487.99)</b>	<b>816,487.99</b>	<b>0.00</b>
<b>Grand Total</b>				<b>(13,852,729.80)</b>	<b>13,852,729.80</b>	<b>0.00</b>

## Chart of Accts SWWC SWWC Chart of Accounts

Company Code	Account Number	Account Name
3020	100000	Cash Desk
3020	100005	CashDesk/RemoteDeposit
3020	100010	Cash Desk-Deposit
3020	100020	Petty Cash
3020	100100	SWWC Concentration
3020	100110	Southwest Water Company General
3020	100120	Southwest Water Company Payroll
3020	100130	Southwest Water Company FSA General
3020	100140	SWWC-Medical Payment
3020	100150	SWWC Services, Inc. General
3020	100160	Bancorp Benny Card
3020	100170	Suburban Water Systems General
3020	100180	WSMC Services General
3020	100190	Chase P-Card
3020	100210	SW Water Resource Mgmt General
3020	100220	Monarch Utilities General
3020	100230	Diamond Water General
3020	100240	Hornsby Bend Utility General
3020	100250	Windermere Utility General
3020	100260	Huntington Utility General
3020	100270	Inverness Utility General
3020	100280	SWAOSS-Operating
3020	100281	SWAOSS-Operating-Sweep
3020	100282	SWAOSS-Operating-Disb. Suspense
3020	100283	SWAOSS-Operating-Elec. Outbound
3020	100284	SWAOSS-Operating-Lockbox
3020	100285	SWAOSS-Operating-Elec. Inbound
3020	100290	SWAOSS-Reserve
3020	100292	SWAOSS-Reserves-Disb. Suspense
3020	100293	SWAOSS-Reserves-Elec. Outbound
3020	100294	SWAOSS-Reserves-Lockbox
3020	100295	SWAOSS-Reserves-Elec. Inbound
3020	100300	Southwest Water Alabama General
3020	100301	SW Water AL-Sweep
3020	100302	SW Water AL-Disb. Suspence
3020	100303	SW Water AL-Elec. Outbound
3020	100304	SW Water AL-Lockbox
3020	100305	SW Water AL-Elec. Inbound
3020	100310	Alabama-Operating
3020	100311	Alabama-Operating-Sweep
3020	100312	Alabama-Operating-Disb. Suspense
3020	100313	Alabama-Operating-Elec. Outbound
3020	100314	Alabama-Operating-Lockbox
3020	100315	Alabama-Operating-Elec. Inbound
3020	100320	Alabama-General
3020	100330	Novus General
3020	100331	Novus General Sweep
3020	100332	Novus General Disbursement Suspense
3020	100333	Novus General Electronic Outbound
3020	100334	Novus General Lockbox
3020	100335	Novus General Electronic Inbound
3020	100340	SW Utility General
3020	100345	KIU PNC General
3020	100350	SWWC Util-WellsFargo SEU
3020	100351	SWWC Util-WellsFargo SEU Sweep
3020	100352	SWWC Util-WellsFargo SEU Disbursement Suspense
3020	100353	SWWC Util-WellsFargo SEU Electronic Outbound
3020	100354	SWWC Util-WellsFargo SEU Lockbox
3020	100355	SWWC Util-WellsFargo SEU Electronic Inbound
3020	101000	SouthWest Water Company-Concentration
3020	101001	SWWC Conc-Sweep

Company Code	Account Number	Account Name
3020	101002	SWWC Conc-Disbursement Suspense
3020	101003	SWWC Conc-Electronic Outbound
3020	101004	SWWC Conc-Lockbox
3020	101005	SWWC Conc-Electronic Inbound
3020	101010	SouthWest Water Company-General
3020	101011	SWWC Gen-Sweep
3020	101012	SWWC Gen-Disbursement Suspense
3020	101013	SWWC Gen-Electronic Outbound
3020	101014	SWWC Gen-Lockbox
3020	101015	SWWC Gen-Electronic Inbound
3020	101020	SouthWest Water Company-Payroll
3020	101021	SWWC Pyrl-Sweep
3020	101022	SWWC Pyrl-Disbursement Suspense
3020	101023	SWWC Pyrl-Electronic Outbound
3020	101024	SWWC Pyrl-Lockbox
3020	101025	SWWC Pyrl-Electronic Inbound
3020	101026	SWWC Pyrl-Payroll Suspense
3020	101030	SouthWest Water Company-Flex
3020	101031	SWWC Flex-Sweep
3020	101032	SWWC Flex-Disbursement Suspense
3020	101033	SWWC Flex-Electronic Outbound
3020	101034	SWWC Flex-Lockbox
3020	101035	SWWC Flex-Electronic Inbound
3020	101036	SWWC Flex-Payroll Suspense
3020	101040	SouthWest Water Company-BAS Invest
3020	101041	SWWC BAS-Sweep
3020	101042	SWWC BAS-Disbursement Suspense
3020	101043	SWWC BAS-Electronic Outbound
3020	101044	SWWC BAS-Lockbox
3020	101045	SWWC BAS-Electronic Inbound
3020	101050	Suburban Water Systems-General
3020	101051	Suburban-Sweep
3020	101052	Suburban-Disbursement Suspense
3020	101053	Suburban-Electronic Outbound
3020	101054	Suburban-Lockbox
3020	101055	Suburban-Electronic Inbound
3020	101060	Monarch Utilities I LP-General
3020	101061	Monarch-Sweep
3020	101062	Monarch-Disbursement Suspense
3020	101063	Monarch-Electronic Outbound
3020	101064	Monarch-Lockbox
3020	101065	Monarch-Electronic Inbound
3020	101070	SWWC Services, Inc.-General
3020	101071	SWWC Svcs-Gen-Sweep
3020	101072	SWWC Svcs-Gen-Disbursement Suspense
3020	101073	SWWC Svcs-Gen-Electronic Outbound
3020	101074	SWWC Svcs-Gen-Lockbox
3020	101075	SWWC Svcs-Gen-Electronic Inbound
3020	101080	SWWC Utilities, Inc.
3020	101081	SWWC Utilities, Inc.-Sweep
3020	101082	SWWC Utilities, Inc.-Disb Suspense
3020	101083	SWWC Utilities, Inc.-Electronic Outbound
3020	101084	SWWC Utilities, Inc.-Lockbox
3020	101085	SWWC Utilities, Inc.Electronic Inbound
3020	101090	Midway Water Utilities (Amegey)
3020	101091	Midway Water Utilities, Inc.-Sweep
3020	101092	Midway Utilities, Inc.-Disb Suspense
3020	101093	Midway Utilities, Inc.-Electronic Outbound
3020	101094	Midway Utilities, Inc.-Lockbox
3020	101095	Midway Utilities, Inc.Electronic Inbound
3020	101100	Metro H2O Ltd. (Amegey)

## Chart of Accts SWWC SWWC Chart of Accounts

Company Code	Account Number	Account Name
3020	101101	Metro H20 Ltd.-Sweep
3020	101102	Metro H20 Ltd.-Disb Suspense
3020	101103	Metro H20 Ltd.-Electronic Outbound
3020	101104	Metro H20 Ltd.-Lockbox
3020	101105	Metro H20 Ltd-Electronic Inbound
3020	101110	SWWC Medical Claim
3020	101111	SWWC Medical Claim-Sweep
3020	101112	SWWC Medical Claim-Disb Suspense
3020	101113	SWWC Medical Claim-Electronic Outbound
3020	101114	SWWC Medical Claim-Lockbox
3020	101115	SWWC Medical Claim Electronic Inbound
3020	101120	North County Compass
3020	101121	North County Compass-Sweep
3020	101122	North County Com-Disb Suspense
3020	101123	North County-Electronic Outbound
3020	101124	North County Compass-Lockbox
3020	101125	North County Compass-Electronic Inbound
3020	101130	Suburban CA B&T
3020	101131	Suburban-CA B&T-Sweep
3020	101132	Suburban-CA B&T-Disbursement Suspense
3020	101133	Suburban-CA B&T-Electronic Outbound
3020	101134	Suburban-CA B&T-Lockbox
3020	101135	Suburban-CA B&T-Electronic Inbound
3020	101140	Amegy P-Card
3020	101141	Amegy P-Card-Sweep
3020	101142	Amegy P-Card-Disb Suspense
3020	101143	Amegy P-Card-Electronic Outbound
3020	101144	Amegy P-Card-Lockbox
3020	101145	Amegy P-Card-Electronic Inbound
3020	101150	SWWC Commercial Card
3020	101151	SWWC Commercial Card - Sweep
3020	101152	SWWC Commercial Card - Disb Suspense
3020	101153	SWWC Commercial Card- Electronic Outbound
3020	101154	SWWC Commercial Card - Lockbox
3020	101155	SWWC Commercial Card - Electronic Inbound
3020	101160	Funds Due from VANTIV
3020	101170	SEU Funds Due From VANTIV
3020	101180	SouthWest Water Company-General- A/P
3020	101181	SWWC Gen AP-Sweep
3020	101182	SWWC Gen AP-Disbursement Suspense
3020	101183	SWWC Gen AP-Electronic Outbound
3020	101184	SWWC Gen AP-Lockbox
3020	101185	SWWC Gen AP-Electronic Inbound
3020	110000	Miscellaneous Debit
3020	110010	Bank Statement Clearing/Correction
3020	111000	FICA Cash Clearing
3020	113000	Bank - bank statements
3020	113001	Bank - outg. checks
3020	113002	Bank - transfers
3020	113003	Concentration Account - ACH Out
3020	113004	Concentration Account - ACH In
3020	113005	Concentration Account - Check Out
3020	113006	Concentration Account - Checks In
3020	113007	Concentration Account - ZBA Transfers
3020	113008	Concentration Account - Other Transfers
3020	113009	Concentration Account - Treasury Transfer
3020	113010	Lockbox Account - Bank
3020	113014	Lockbox Account - ACH In
3020	113016	Lockbox Account - Checks In
3020	113017	Lockbox Account - ZBA Transfers
3020	113020	Controlled Disbursement Account - Bank

Company Code	Account Number	Account Name
3020	113023	Controlled Disbursement Account - ACH Out
3020	113025	Controlled Disbursement Account - Checks Out
3020	113027	Controlled Disbursement Account - ZBA Transfers
3020	113030	Payment Card Account - Bank
3020	113031	Payment Card Account - Wires Out
3020	113034	Payment Card Account - ACH In
3020	121000	Accounts Receivable-Trade
3020	121999	Accounts Receivable - Trade - Conversion
3020	122000	Accounts Receivable - Trade - Utilities
3020	122010	Accounts Receivable - Trade - Manual
3020	122100	Accounts Receivable - Clearing
3020	123000	Intercompany Receivable
3020	123100	HR Balancing Account
3020	123200	CPUC Intercompany Elimination
3020	123300	KIU Intercompany
3020	124000	Allowance for Doubtful Accounts
3020	124100	Accounts Receivable - Unbilled
3020	124110	EEAP Revenue Accrual
3020	125000	Interest receivable
3020	125110	Receivables - Other
3020	125205	Auto Insurance Receivable - ST
3020	125210	Medical Insurance Receivable IBNR - ST
3020	125220	Work Comp Insurance Receivable IBNR - ST
3020	125230	Work Comp Loss Reserve Fund Deposit - ST
3020	125315	Employee Receivable
3020	125400	Employee Receivable - Travel
3020	125900	Allowance for Doubtful Accounts - Other
3020	132000	AP Cutover Clearing
3020	135040	Inventory
3020	135045	Inventory - Water
3020	135050	Inventory - Manual
3020	135510	Inventory - Initial Entry of Stock Balances
3020	141000	Notes Receivable - ST
3020	141500	Allowance for Notes Receivable - Current
3020	152110	Prepaid Contracts
3020	152120	Prepaid Insurance
3020	152500	Prepaid Computer Lease
3020	153000	Deferred Cost - ST
3020	153100	Deferred Cost - Taps
3020	153110	Balancing Account Receivable – ST
3020	153130	Prepaid Miscellaneous
3020	153200	Deposit - ST
3020	153210	Deposits - Auto and Work Comp
3020	153220	Regulatory Assets - ST
3020	153230	Assets Held for Sale
3020	153250	Investments - ST
3020	153300	Federal Deferred Tax Asset - ST
3020	153310	State Deferred Tax Asset- ST
3020	153315	Deferred Tax Valuation Allowance - ST
3020	153500	Federal Income Tax Receivable
3020	153510	State Income Tax Receivable
3020	153520	Federal Regulatory Deferred Tax Asset - ST
3020	153530	State Regulatory Deferred Tax Asset - ST
3020	153600	Other Current Assets
3020	160000	Land + Land Improvements
3020	160005	ARO-Asset
3020	160010	Buildings
3020	160020	Machinery + Equipment
3020	160030	Leasehold Improvements
3020	160040	Motor Vehicles
3020	160050	Office Equipment

## Chart of Accts SWWC SWWC Chart of Accounts

Company Code	Account Number	Account Name
3020	160060	Furniture
3020	160070	Computer Hardware
3020	160080	Computer Software
3020	160090	Assets under Construction
3020	160999	Fixed Assets Acquisition Clearing
3020	170000	Accumulated Depreciation - Land + Land Improvement
3020	170005	Manual Acc Depreciation - Land + Land Improvement
3020	170010	Accumulated Depreciation - Buildings
3020	170015	Manual Accumulated Depreciation - Buildings
3020	170020	Accumulated Depreciation - Machinery
3020	170025	Manual Accumulated Depreciation - Machinery
3020	170030	Accumulated Depreciation - Leasehold Improvements
3020	170035	Manual Acc Depreciation - Leasehold Improvement
3020	170040	Accumulated Depreciation - Motor Vehicles
3020	170045	Manual Accumulated Depreciation - Motor Vehicles
3020	170050	Accumulated Depreciation - Office Equipment
3020	170055	Manual Accumulated Depreciation - Office Equipment
3020	170060	Accumulated Depreciation - Furniture
3020	170065	Manual Accumulated Depreciation - Furniture
3020	170070	Accumulated Depreciation - Computer Hardware
3020	170075	Manual Acc Depreciation - Computer Hardware
3020	170080	Accumulated Depreciation - Computer Software
3020	170085	Manual Acc Depreciation - Computer Software
3020	170090	Accum Depreciation - ARO
3020	170500	Accumulated Depreciation - Cost of Removal
3020	170510	Accumulated Depreciation - Future Cost of Removal
3020	180000	Investment in Subsidiary
3020	193300	Goodwill
3020	193500	Intangibles - Customer Relationships
3020	193505	Accum Amort - Customer Relationships
3020	193510	Intangibles - Organization
3020	193515	Accum Amort - Organization
3020	193520	Intangibles - Franchises and Consents
3020	193525	Accum Amort - Franchises and consents
3020	193530	Intangibles - Other Plant
3020	193535	Accum Amort - Other Plant
3020	193540	Intangibles - Contracts
3020	193545	Accum Amort - Contracts
3020	194500	Zero Split Balancing
3020	194600	Document Balancing (when greater than 999)
3020	195000	Deferred Financing Costs
3020	195010	Deferred Financing Costs - Accum Amort
3020	195100	Unamortized Bond Discount
3020	196000	Notes Receivable - LT
3020	196010	Allowance For Notes Receivable - LT
3020	196300	Notes Receivable - Intercompany
3020	197000	Balancing Account
3020	197100	Balancing Account - Contra
3020	197105	Emp Healthcare Balancing Account
3020	197500	Water Conservation
3020	198000	CoBank Patronage Equity
3020	198100	Life Insurance - Deferred Comp
3020	198110	Life Insurance - CSV- SERP
3020	198120	Auto Insurance Receivable - LT
3020	198200	Deferred Cost - LT
3020	198300	Deposits - LT
3020	198400	Work Comp Loss Reserve Fund Deposit - LT
3020	198410	Work Comp Insurance Receivable - LT
3020	198500	Regulatory Asset - Accrued Vacation
3020	198510	Regulatory Asset - Rate Case Expense
3020	198520	Low Income Prog-Surcharges



Company Code	Account Number	Account Name
3020	198530	Low Income Prog-Surcredits
3020	198540	Reclass - Houeline To Reg Liab
3020	198550	Reclass - Non Tarrif To Reg Liab
3020	198560	Reclass - Low Income To Reg Liab
3020	198600	Federal Deferred Tax Asset - LT
3020	198610	State Deferred Tax Asset - LT
3020	198620	Federal Regulatory Deferred Tax Asset - LT
3020	198630	State Regulatory Deferred Tax Asset - LT
3020	198635	Deferred Tax Valuation Allowance - LT
3020	198700	Maple Water Investment
3020	198710	Other Physical Property
3020	198720	Plant Held For Future Use
3020	198730	Cap Labor-Regular-Plant For Future Use
3020	198740	Cap Labor-Overtime-Plant For Future Use
3020	198750	Capitalized Labor
3020	198760	Capitalized Overtime
3020	198770	Other Work in Progress
3020	198780	Metro WWTP
3020	198790	Metro WWTP - Realization Reserve
3020	198800	Reserves Depr/Amort-Other Property
3020	198810	Asset Retirement Obligation - Asset
3020	198900	Rabbi Trust Asset
3020	199000	Other Assets - LT
3020	211000	Accounts Payable - Trade
3020	211200	Goods Received / Invoice Received
3020	212110	P-Card Clearing
3020	212500	EEAP Liability
3020	212510	Accrued Accounts Payable
3020	212600	Accounts Payable - Other
3020	212610	Contract Retainage
3020	212999	Open Item Conversion
3020	213000	Accounts Payable - Intercompany
3020	214010	Down Payments and Requests - Customers
3020	214040	Down Payments and Requests - Vendors
3020	214050	Regulatory Liability - ST
3020	214500	Line Of Credit-Libor
3020	214505	Line Of Credit-Prime
3020	215010	Accrued Net Payroll
3020	215015	Payroll Clearing
3020	215200	Accrued Payroll
3020	215210	Accrued Commission
3020	215215	Accrued Bonus
3020	215220	Social Security - Employer
3020	215225	Social Security - Employee
3020	215230	Medicare - Employer
3020	215235	Medicare - Employee
3020	215240	Federal Income Tax Withholding
3020	215245	State Income Tax Withholding
3020	215250	Local Income Tax Withholding
3020	215260	Federal Unemployment Tax
3020	215270	State Unemployment Tax
3020	215280	Accrued Occupational Tax
3020	215300	401K Liability
3020	215305	401K Contributions - Employee
3020	215310	Accrued Employee Benefits - Other
3020	215320	Accrued Labor Support DP
3020	215330	Accrued - Sect 125 Withholding
3020	215335	Accrued - Sect 125
3020	215340	Garnishment Liability
3020	215350	Accrued Workers Compensation
3020	215360	Accrued Roth 401(K)

Company Code	Account Number	Account Name
3020	215400	Accrued Vacation
3020	215450	Accrued Employee Benefits - LT Disability
3020	215455	Accrued Employee Benefits-ST Disability
3020	215460	Accrued Employee Benefits-Pet Insurance
3020	215465	Accrued Employee Benefits - United Way
3020	215470	Accrued Employee Benefits - Other
3020	215475	Accrued Employee Benefits - LT Care
3020	216030	Accrued Property Tax
3020	216100	Accrued Gross Receipts Tax
3020	216210	Accrued Federal Income Tax
3020	216220	Accrued State Income Tax
3020	216230	Accrued Sales Tax
3020	216240	Accrued Use Tax
3020	216250	Accrued Franchise Tax
3020	216270	Federal Deferred Tax Liab - ST
3020	216275	State Deferred Tax Liab - ST
3020	216280	FIN 48 Tax Reserve - ST
3020	216290	Federal Regulatory Deferred Tax Liab - ST
3020	216295	State Regulatory Deferred Tax Liab - ST
3020	216300	Deferred Investment Tax Credits - Federal
3020	217110	Deposit Liabilities - Client
3020	217115	Deposits - Developer - ST
3020	217120	Deposits - Developer - LT
3020	217121	Refund Contracts
3020	217122	Unclaimed Refund Contracts
3020	217125	Deposit Liabilities - ST
3020	217130	Deposit Liabilities - Customer
3020	217135	Deposit Liabilities - LT
3020	217150	Deposits - Developer - LT - Contra
3020	217155	Deposit Liabilities - LT - Contra
3020	217310	Price differences due to invoice reductions
3020	217420	Provision for volume-based rebates
3020	217600	Current Portion - Long Term Debt
3020	217610	Current Portion - Capital Lease Obligations
3020	217620	Current Portion - CoBank
3020	217625	Current Portion - Keystone Bonds
3020	217999	Open Item Conversion - LT
3020	218500	Accrued Interest on Deposits
3020	218510	Accrued LOC Interest
3020	218520	Accrued Interest on Debentures
3020	218530	Accrued Interest - LTD
3020	221000	Deferred Revenue
3020	221005	Deferred Revenue M&R Fund
3020	222000	Accrued Medical Group Insurance IBNR - ST
3020	222010	Accrued Dental Group Insurance IBNR - ST
3020	222020	Accrued Ancillary Group Insurance
3020	240000	Accrued Purchased Water
3020	240010	Accrued Purchased Power
3020	240020	Customer Refunds
3020	240100	Other Payables
3020	240200	Deferred Compensation - ST
3020	240300	Work Comp IBNR Gross Liability - ST
3020	240310	Auto IBNR Gross Liability - ST
3020	240400	Deferred Rent (Straight-line) - ST
3020	240520	Federal Regulatory Deferred Tax Liab - LT
3020	240530	State Regulatory Deferred Tax Liab - LT
3020	240540	Federal Deferred Tax Liability-LT
3020	240550	State Deferred Tax Liab - LT
3020	240555	FIN 48 Tax Reserve - LT
3020	240570	Escheatment Liability ST
3020	240600	Other Liabilities - ST

Company Code	Account Number	Account Name
3020	240605	Damage Award Contamination Proceeds
3020	240610	Accrued Auto Damages Catastrophic
3020	240620	Accrued Lease Obligation
3020	240650	Deferred Gain - ST
3020	250000	Long Term Debt
3020	250010	Long Term Debt - Series "B"
3020	250020	Long Term Debt - Series "D"
3020	250030	Long Term Debt - Series "E"
3020	250035	Long Term Debt - Series "F"
3020	250040	Convertible Debentures
3020	250050	Notes Payable - Keystone Bond
3020	250060	Notes Payable - CoBank 1
3020	250065	Notes Payable - CoBank 2
3020	250070	Notes Payable - CoBank 3
3020	250080	Debt Financing Costs
3020	250085	Accum Amort Debt Financing Costs
3020	250090	Unamortized Bond Discount
3020	250100	Long-Term Port-Capital Lease Obligations
3020	250200	Unamortized FMV Adjustment
3020	250250	PNC KIU Loan
3020	250300	Notes Payable - Intercompany
3020	260300	Contributions in Aid of Construction
3020	260310	Contributions in Aid of Construction-Customers
3020	260320	Contributions in Aid of Construction-Developers
3020	260330	Contributions in Aid of Construction-Advances
3020	260340	Contributions in Aid of Construction-I/C Margin
3020	260400	Amortization of CIAC
3020	260410	Amortization of CIAC-Customers
3020	260420	Amortization of CIAC-Developers
3020	260430	Amortization of CIAC-Advances
3020	260440	Amortization of CIAC-I/C Margin
3020	270100	Escheatment Liability - LT
3020	270200	Deferred NRAC Prepaid Revenue
3020	270210	Accumulated NRAC Fee Amortization
3020	270300	Deferred Rent - LT
3020	270400	Deferred Compensation Plan - LT
3020	270410	Projected Benefit Obligation
3020	270500	Asset Retirement Obligation
3020	270600	Regulatory Liability Other
3020	270601	Water Conservation Liability
3020	270602	Reg. Liab. - Drought Surcharge
3020	270605	Accrued Regulatory Fees
3020	270610	Future Cost of Removal Liability
3020	270700	Work Comp IBNR Gross Liability - LT
3020	270710	Medical Insurance Receivable IBNR - LT
3020	270720	Auto IBNR Gross Liability - LT
3020	270730	Liability - Rabbi Trust
3020	270800	Lease Obligation - LT
3020	270900	Other Liabilities - LT
3020	270950	Deferred Gain - LT
3020	300000	Preferred Stock "A"
3020	300100	Preferred Stock "B"
3020	310000	Common Stock
3020	310010	Restricted Common Stock
3020	310020	Treasury Stock
3020	320000	Additional Paid In Capital
3020	330000	Retained Earnings
3020	330010	Dividends - Common Stock
3020	330020	Dividends - Preferred Stock
3020	330030	Comprehensive Income
3020	410000	Base Fee Revenue

## Chart of Accts SWWC SWWC Chart of Accounts

Company Code	Account Number	Account Name
3020	410005	Consumption-Based Revenue
3020	410010	Billable Time & Materials
3020	420010	Contract Services Revenue
3020	420020	Tap Fees
3020	420025	Inspections Revenue
3020	420030	Wastewater Service
3020	420040	Water Service
3020	420080	Wholesale Revenue
3020	430000	Unbilled Revenues
3020	430005	Unbilled Revenues - Services
3020	430020	Extended Revenue Accrual
3020	440020	Industrial Water Sales
3020	440030	Water Sales to Public Authority
3020	440040	Residential Water Sales
3020	440050	Business Water Sales
3020	440060	Water Sales to Other Water Utilities
3020	440070	Recycled Water Sales
3020	440080	Fire Hydrant Service
3020	440090	Private Fire Protection Service
3020	440100	Surcharge Revenues-WCBA
3020	440110	Lifeline
3020	440120	Non-Tarriff Revenue
3020	440130	Recycled Water Operating Revenue
3020	450030	Penalties and Fees
3020	450040	Surcharge Revenues
3020	450050	Late Payment Charge
3020	450060	Return Check Charge
3020	450070	Tampering Charge
3020	450080	Delinquent Reconnect Fee
3020	450090	Transfer Fee
3020	450100	Rental Revenue
3020	450110	Seasonal Reconnection Fee
3020	480000	Other Revenue
3020	500000	Cost Of Goods Sold
3020	510040	Consumption - Plant Stock
3020	520010	Gain/Loss Inventory Variance
3020	520020	Gain/Loss Inventory Transfer
3020	520030	Field Supplies - Safety Supplies
3020	520040	Field Supplies - Other Expense
3020	520050	Field Supplies - Maint. of T&D
3020	520060	Field Supplies - Maint. of Meters
3020	520070	Field Supplies - Water Treatment
3020	520080	Field Supplies - Maint. Of Pump Equip.
3020	520090	Field Supplies - Maint. Of Service
3020	520100	Excess Capacity Expense
3020	530000	Gain/Loss Price Variances
3020	530030	Gain/Loss - Small Price Differences - Invoice Rece
3020	530040	Gain/Loss Material Price Variances
3020	530055	Welding Supplies
3020	530065	Small Tools
3020	530075	Radio Equipment
3020	540005	Base Fee Direct Cost
3020	540105	Contract Services Expense
3020	540510	Service Fee Cost
3020	550010	Chemicals
3020	550015	Purchased Natural Gas
3020	550120	Laboratory Services
3020	550205	Hauling & Disposal
3020	550405	Purchased Electricity
3020	550410	Purchased Sewage Treatment
3020	550505	Purchased Water

## Chart of Accts SWWC SWWC Chart of Accounts

Company Code	Account Number	Account Name
3020	550520	Groundwater District Fees
3020	550610	Wastewater Treatment
3020	550705	Water Treatment - Other
3020	550710	BPOU Reimbursement
3020	560010	Provision for Balancing Account
3020	560020	Cost Reimbursement
3020	560025	Purchase Discounts
3020	560030	WCBA-Offset
3020	570010	Cost of Removal
3020	570015	Testing
3020	570020	Inventory Adjustment
3020	570025	Materials & Supplies
3020	570030	Tapping Expense
3020	570035	Supplies - Field
3020	570040	Freight Expense
3020	590000	M&R Costs
3020	590010	Extended Expense Accrual
3020	590020	Contract Expense Settlement
3020	610030	Travel - Lodging
3020	610040	Meals & Entertainment (50% Deductible)
3020	610060	Meals - On Premise
3020	610070	Travel - Transportation
3020	610080	Mileage Reimbursement
3020	610090	Travel - Other
3020	610130	Commission Expense
3020	610150	Jury duty reimbursement
3020	610180	Severance Pay
3020	610200	Incentive/Compensation Expense
3020	610205	Bonus Expense - Safety
3020	610210	Bonus Expense - Spot
3020	610215	Bonus Expense - Retention
3020	610220	Bonus Expense - Other
3020	610250	Stock Based Compensation Expense
3020	610255	Incentive/Compensation Expense - LT
3020	610300	Overtime
3020	610400	Vacation/Holiday Expense
3020	610405	Sick Pay
3020	611000	Salaries & Wages
3020	611010	401K Employer Contribution
3020	611015	401K Forfeiture
3020	611020	Medical & Dental - Employer
3020	611025	Medical & Dental - Employee
3020	611026	Emp Healthcare Provision Balancing Account
3020	611030	Auto Allowance
3020	611035	Employee Education
3020	611040	Benefits Expense - Other
3020	611045	Cell Phone Allowance
3020	612000	Social Security Expense
3020	612010	Medicare Tax Expense
3020	612020	Federal Unemployment Tax Expense
3020	612025	State Unemployment Tax Expense
3020	612030	Payroll Tax SUI
3020	612040	Payroll Tax FUJ
3020	613010	Employee Cost - Other
3020	613020	Health & Safety
3020	613030	Pre-employment Medical
3020	613040	Recruiting Expenses
3020	613050	Safety/Compliance Training
3020	613060	Training & Seminars
3020	613070	Uniforms & Clothing
3020	613080	Professional Dues - Personal

Company Code	Account Number	Account Name
3020	613090	No Meal Penalty
3020	613100	Workers Compensation
3020	613110	Workers Compensation - Claims
3020	613500	Temporary Labor
3020	613600	ATR Employee Costs
3020	613610	Utility Group Management Fee
3020	613700	IT Direct Costs
3020	620000	Bad Debt Expenses
3020	631010	Vehicle Expense
3020	631020	Vehicle Fuel
3020	631030	Vehicle Expense-Heavy Equipment
3020	631040	Lease Expense - Vehicle Heavy Equipment
3020	631050	Sale of Vehicle
3020	640000	Depreciation Expense - Land + Land Improvements
3020	640010	Depreciation Expense - Buildings
3020	640020	Depreciation Expense - Machinery + Equipment
3020	640030	Depreciation Expense - Leasehold Improvements
3020	640040	Depreciation Expense - Motor Vehicles
3020	640050	Depreciation Expense - Office Equipment
3020	640060	Depreciation Expense - Furniture
3020	640070	Depreciation Expense - Computer Hardware
3020	640080	Depreciation Expense - Computer Software
3020	640090	Depreciation Expense - ARO
3020	640200	Depreciation Expense - Low value Assets
3020	640210	Depreciation Expense - Other
3020	640220	Amortization - Acquisition Adjustment
3020	640440	Amortization
3020	640450	Amortization of CIAC
3020	650000	Postage & Delivery
3020	650005	Telemetering
3020	650010	Janitorial Services/Supplies
3020	650015	WATER CONSERVATION
3020	650020	Marketing & Customer Relations
3020	650023	Lifeline Marketing (Excess Capacity)
3020	650025	Contributions
3020	650030	Coffee Shop
3020	650035	Bill Stock/ Envelopes
3020	650040	Dues & Subscriptions
3020	650045	Customer Service Other
3020	650050	Investor Relations
3020	650055	Annual Reports Expense
3020	650060	Late Fees
3020	650065	Professional Dues - Company
3020	650066	Non-Operating Professional Dues - Company
3020	650070	Licenses & Fees
3020	650080	Fines & Penalties (Non-Deductible)
3020	650085	County Health License Fee
3020	650090	Public Utility Commission
3020	650095	DEPT. OF HEALTH SERVICES
3020	650100	Board Meeting Expense
3020	650105	Postage-A/R Bills
3020	650110	Office Expense
3020	650120	Utilities Expense
3020	650130	Payroll Processing
3020	650135	Supplies - Office
3020	650140	Printing & Communication
3020	650150	Project D - Retention
3020	650155	Project D & Merger Related Expenses
3020	650160	Accretion - Asset Retirement Obligation
3020	650161	Amortization - Bond Administrative Costs
3020	650170	Lease Expense - Office

Company Code	Account Number	Account Name
3020	650175	Lease Expense - Equipment
3020	650180	Lease Expense - Vehicle
3020	650185	Lease Expense - Other
3020	651000	Rate Case Expense
3020	651005	Rate Case Expense - Legal
3020	655010	Insurance Expense - Claims & Settlements
3020	655015	Insurance Expense- Vehicle Accident Reserve
3020	655020	Insurance Expense - D&O
3020	655025	Insurance Expense – Claims Paid
3020	655030	Insurance Expense - Employment Practices Liab
3020	655035	Term Life Insurance
3020	655040	Insurance Expense - Fees
3020	655045	Long Term Disability Insurance
3020	655050	Insurance Expense - General Liability
3020	655060	Insurance Expense - Other
3020	655070	Insurance Expense - Property
3020	655075	Insurance Expense – Contractors/Prem Pollution
3020	655080	Insurance Expense - Umbrella
3020	655090	Insurance Expense - Vehicle
3020	656010	Information Technology Costs
3020	656020	Telecommunications
3020	656025	Mobile Device Expense
3020	656030	Telephone Systems Maintenance
3020	656035	Telecom - Voice Lines
3020	656040	Security Alarm Services
3020	656045	Telecom - Long Distance
3020	656050	Network Data Circuitry
3020	656055	Conference Services
3020	656060	Colocation Facilities
3020	656065	Hardware Server Maintenance
3020	656070	Hardware - Peripherals
3020	656075	Fire Hydrant Repair
3020	656080	Field Equipment Repair
3020	656085	Backhoe Service
3020	656090	Welding Service
3020	656095	PERMITS
3020	656100	Street Repairs
3020	656105	Clay Valves
3020	656110	Electric Motor
3020	656115	Gas Engines Repair
3020	656120	Pump Repair
3020	656125	Well Repair
3020	656130	Maintenance of Reservoirs
3020	656135	Plant Piping
3020	656140	Chlorinator Repairs
3020	656145	Lube Oil-Pumps
3020	656150	Landscaping
3020	656155	Maintenance of Meters
3020	656160	Large Meter Program
3020	656165	Small Meter Program
3020	656170	Construction Water Service
3020	656175	T&D Line Repair
3020	656180	Service Line Repair
3020	656185	Lifeline Repair
3020	657010	Repairs & Maintenance - Other
3020	657020	Repairs & Maintenance - Auto
3020	657030	Repairs & Maintenance - Facilities
3020	657040	Repairs & Maintenance - Information Technology
3020	658010	Professional Fees - Consulting
3020	658020	Professional Fees - Audit and Accounting
3020	658030	Professional Fees - Collection

Company Code	Account Number	Account Name
3020	658040	Professional Fees - Legal
3020	658050	Professional Fees - Tax Consulting
3020	658055	Professional Fees - Other
3020	658060	Lobby Expense
3020	658065	Investor Management Fees
3020	658070	Directors' Fees
3020	658080	Settlements, Penalties and Fines
3020	658090	PVOU Reimbursement
3020	661020	Capitalized Labor
3020	661025	Imputed Interest Expense
3020	661030	Capitalized Overhead
3020	661035	Imputed Interest Expense Contra
3020	670000	Other Operating Expenses
3020	670005	Bank Charges
3020	670010	Loss/Gain - Operating
3020	680010	Intercompany Interest
3020	680900	Direct Labor Charged - Manual
3020	690000	FI-CO Reconciliation Account
3020	690005	CO-FI Recon-Act Activity Alloc-INVST
3020	690010	CO-FI Recon-Act Activity Alloc-OCOST
3020	690015	CO-FI Recon-Act Activity Alloc-PROFT
3020	690020	CO-FI Recon-Act Activity Alloc-PRODT
3020	690025	CO-FI Recon-Act Overhead Dist-
3020	690030	CO-FI Recon-Act Overhead Dist-OCOST
3020	690035	CO-FI Recon-Act Overhead Assess
3020	690040	CO-FI Recon-Act Overhead Assess-OCOST
3020	690060	CO-FI Recon-Act Settlement
3020	690065	CO-FI Recon-Act Settlement-INVST
3020	690070	CO-FI Recon-Act Settlement-OCOST
3020	690075	CO-FI Recon-Act Settlement-PROFT
3020	690080	CO-FI Recon-Act Settlement-PRODT
3020	690090	CO-FI Recon-Act Settlement of IAA
3020	690095	CO-FI Recon-Act Settlement of IAA-INVST
3020	690100	CO-FI Recon-Act Settlement of IAA-OCOST
3020	690105	CO-FI Recon-Act Settlement of IAA-PROFT
3020	690110	CO-FI Recon-Act Settlement of IAA-PRODT
3020	690150	CO-FI: Actual Overhead
3020	690510	Allocated Salaries & Wages
3020	690515	Allocated Salaries & Wages OT
3020	690520	Allocated Payroll Taxes
3020	690530	Allocated Employee Benefits
3020	690540	Allocated Other Employee Costs
3020	690550	Allocated Contract Operations
3020	690560	Allocated Repair and Maintenance
3020	690570	Allocated Vehicle Expense
3020	690580	Allocated Subcontract
3020	690590	Allocated Materials and Supplies
3020	690600	Allocated Discounts & Reimbursements
3020	690610	Allocated Production & Treatment
3020	690620	Allocated Travel & Entertainment
3020	690630	Allocated Insurance Expense
3020	690640	Allocated Lease Expense
3020	690650	Allocated Professional Fees
3020	690660	Allocated Taxes Other
3020	690670	Allocated General & Admin Other
3020	690680	Allocated Administrative & Pass Thru Costs
3020	690690	Allocated Other Operating Expenses
3020	690700	Allocated Overhead
3020	690710	Allocated Depreciation & Amortization
3020	690720	Allocated Interest Income
3020	690730	Allocated Interest Expense



Company Code	Account Number	Account Name
3020	690740	Allocated Impairment of Goodwill & Other LLA
3020	690750	Allocated Intercompany Interest
3020	690760	Allocated Other Income & Expenses, Net
3020	690770	Allocated Income Taxes
3020	690900	Direct Labor Charged
3020	690910	Machine Hour Charged
3020	691000	T&M Billable Cost of Sales Settlement
3020	691005	M&R Cost Settlement
3020	691010	Settlement of Asset under Construction
3020	694010	Capitalized Salaries and Wages
3020	694015	Capitalized Salaries and Wages OT
3020	694020	Capitalized Payroll Taxes
3020	694030	Capitalized Employee Benefits
3020	694040	Capitalized Other Employee Costs
3020	694050	Capitalized Contract Operations
3020	694060	Capitalized Repairs and Maintenance
3020	694070	Capitalized Vehicle Expense
3020	694080	Capitalized Subcontract
3020	694090	Capitalized Materials and Supplies
3020	694100	Capitalized Discounts and Reimbursements
3020	694110	Capitalized Production & Treatment
3020	694120	Capitalized Travel & Entertainment
3020	694130	Capitalized Insurance Expense
3020	694140	Capitalized Lease Expense
3020	694150	Capitalized Professional Fees
3020	694160	Capitalized Taxes Other
3020	694170	Capitalized General & Admin Other
3020	694180	Capitalized Administrative & Pass Through Costs
3020	694190	Capitalized Other Operating Expenses
3020	694200	Capitalized Allocated Expenses
3020	694210	Capitalized Depreciation & Amortization
3020	694220	Capitalized Interest Income
3020	694230	Capitalized Interest Expense
3020	694240	Capitalized Impairment of Goodwill and Other LLA
3020	694250	Capitalized Intercompany Interest
3020	694260	Capitalized Other Income and Expenses
3020	694270	Capitalized Income Taxes
3020	694510	T&M Billable Salaries and Wages
3020	694515	T&M Billable Salaries and Wages OT
3020	694520	T&M Billable Payroll Taxes
3020	694530	T&M Billable Employee Benefits
3020	694540	T&M Billable Other Employee Costs
3020	694550	T&M Billable Contract Operations
3020	694560	T&M Billable Repairs and Maintenance
3020	694570	T&M Billable Vehicle Expense
3020	694580	T&M Billable Subcontract
3020	694590	T&M Billable Materials and Supplies
3020	694600	T&M Billable Discounts and Reimbursement
3020	694610	T&M Billable Production & Treatment
3020	694620	T&M Billable Travel & Entertainment
3020	694630	T&M Billable Insurance Expense
3020	694640	T&M Billable Lease Expense
3020	694650	T&M Billable Professional Fees
3020	694660	T&M Billable Taxes Other
3020	694670	T&M Billable General & Admin Other
3020	694680	T&M Billable Admin & Pass Thru Costs
3020	694690	T&M Billable Other Operating Expenses
3020	694700	T&M Billable Allocated Expenses
3020	694710	T&M Billable Depreciation & Amortization
3020	694720	T&M Billable Interest Income
3020	694730	T&M Billable Interest Expense

Company Code	Account Number	Account Name
3020	694740	T&M Billable Impairment of Goodwill & Other LLA
3020	694750	T&M Billable Intercompany Interest
3020	694760	T&M Billable Other Income and Expenses
3020	694770	T&M Billable Income Taxes
3020	695001	Corporate OH Assessment
3020	695002	Regulatory Assessment CORP
3020	695003	Legal OH Assessment CORP
3020	695004	ComTrain OH Assessment CORP
3020	695005	IT OH Assessment CORP
3020	695006	EH&S OH Assessment CORP
3020	695007	Supply Chain OH Assessment CORP
3020	695008	Facilities OH Assessment CORP
3020	695009	Engineering OH Assessment CORP
3020	695010	HR OH Assessment CORP
3020	695011	Dep & Amort OH Assessment CORP
3020	695012	Water Tech OH Assessment CORP
3020	696000	TXU Mgmt Fee Assessment
3020	696001	TXU Austin Assessment
3020	696002	TXU SA Bandera Assessment
3020	696003	TXU SA Bulverde Assessment
3020	699010	Plan Cap Salaries and Wages
3020	699030	Plan Cap Employee Benefits
3020	699150	Plan Cap Professional Fees
3020	699190	Plan Cap Other Operating Expenses
3020	699230	Plan Cap Interest Expense
3020	699510	Plan Alloc Salaries & Wages
3020	699560	Plan Alloc Repair and Maintenance
3020	699590	Plan Alloc Materials and Supplies
3020	699620	Plan Alloc Travel & Entertainment
3020	699650	Plan Alloc Professional Fees
3020	699670	Plan Alloc General & Admin Other
3020	699680	Plan Alloc Administrative & Pass Thru Costs
3020	699980	Mgmt Adj/Discops
3020	699990	Mgmt Adj/Discops OH Assessment
3020	700000	Bank Charges
3020	700100	Interest Expense
3020	700110	Interest Expense - Capitalized Lease
3020	700120	Interest Expense - Cobank
3020	700130	Interest Expense - Cobank #2
3020	700140	Interest Expense - Cobank Patronage Contra-Interes
3020	700150	Interest Expense - Debenture
3020	700160	Interest Expense - Deferred Comp
3020	700170	Interest Expense - Line of Credit
3020	700180	Interest Expense - Long Term Debt
3020	700190	Amortization - Debt Issue Costs
3020	700500	Dividend Income
3020	700600	Interest Income
3020	700650	Rental Income
3020	700700	Loss/Gain on Investment
3020	700710	Loss/Gain on Retirements
3020	700720	Impairment of Goodwill and other long-lived assets
3020	710000	Corporate Management Fee Allocation
3020	710010	Utility Group Management Fee Allocation
3020	710020	Allocations-Shared Services
3020	710025	Allocations-Other
3020	750010	Current Tax Expense - Federal
3020	750020	Current Tax Expense - State
3020	750030	Deferred Tax Expense - Federal
3020	750035	Deferred Tax Expense - State
3020	750040	FIN 48 Tax Expense
3020	750060	Franchise Tax Expense

<b>Company Code</b>	<b>Account Number</b>	<b>Account Name</b>
3020	750070	Gross Receipts Tax Expense
3020	750080	Occupational Tax Expense
3020	750090	Property Taxes
3020	750095	Non-Operating Property Taxes
3020	750100	Sales & Use Tax Expense
3020	750110	Regulatory Fees/Tax Expense
3020	790000	CO Deposits
3020	790005	CO Deposits-AR

Controlling Area SWWC

Date 01/01/1900 To 12/31/9999

Cost Center 30200000 To 30209999

Company (	Cost Center	Cost Center Name
	3020	30200001 Acton WtrOps
	3020	30200002 AuroraVista WtrOps
	3020	30200003 Beachwood WtrOps
	3020	30200004 Beachwood WWOps
	3020	30200005 Benbrook WtrOps
	3020	30200006 Blue Mound WtrOps
	3020	30200007 Blue Mound WWOps
	3020	30200008 BW Cove WtrOps
	3020	30200009 BW Cove WWOps
	3020	30200010 Briarwood WtrOps
	3020	30200011 CallendarLake WtrOps
	3020	30200012 CamelotForest WtrOps
	3020	30200013 Carolynn WtrOps
	3020	30200014 Pinnacle Club WWOps
	3020	30200015 CedarValley WtrOps
	3020	30200016 CherokeeShore WtrOps
	3020	30200017 CherokeeShore WWOps
	3020	30200018 Chesswood WtrOps
	3020	30200019 Coldspring WtrOps
	3020	30200020 Comanche Cove WtrOps
	3020	30200021 Comanche WtrOps
	3020	30200022 Countrywood WtrOps
	3020	30200023 CrowleyWtrOperations
	3020	30200024 CrystalSpring WtrOps
	3020	30200025 Decker Hills WtrOps
	3020	30200026 Decker Hills WWOps
	3020	30200027 Denton Crk WtrOps
	3020	30200028 Falcon Crest WtrOps
	3020	30200029 GardenAcres WtrOps
	3020	30200030 GovenorsPoint WtrOps
	3020	30200031 Granbury WtrOps
	3020	30200032 Green Acres WtrOps
	3020	30200033 HarborPoint WtrOps
	3020	30200034 Harbor Point WWOps
	3020	30200035 HideawayBay WtrOps
	3020	30200036 Highsaw Water WtrOps
	3020	30200037 HolidayShores WtrOps
	3020	30200038 HOLIDAYFORK WTROPS
	3020	30200039 HOLIDAYFORK WWOPS
	3020	30200040 HOLIDAYLIVING WTROPS

Controlling Area SWWC

Date 01/01/1900 To 12/31/9999

Cost Center 30200000 To 30209999

Company C	Cost Center	Cost Center Name
	3020	30200041 HOLIDAYLIVING WWOPS
	3020	30200042 Hulon Lakes WtrOps
	3020	30200043 IndianHill WtrOps
	3020	30200044 Ivanhoe WtrOps
	3020	30200045 Lake Medina WtrOps
	3020	30200046 Lake Medina WWOps
	3020	30200047 LakewayHarbor WtrOps
	3020	30200048 Lollilop WtrOps
	3020	30200049 LonghornVally WtrOps
	3020	30200050 MarkumRanch WtrOps
	3020	30200051 Metroplex WtrOps
	3020	30200052 Montego Bay WtrOps
	3020	30200053 Nolan River WtrOps
	3020	30200054 Oak Trail WtrOps
	3020	30200055 OakWood WtrOps
	3020	30200056 PhillipsAcres WtrOps
	3020	30200058 PineHarbor WtrOps
	3020	30200059 PineTrail WtrOps
	3020	30200060 Pinwah Pines WtrOps
	3020	30200061 Plum Creek Ops Wtr
	3020	30200062 Ponderosa WtrOps
	3020	30200063 Rancho Brazos WtrOps
	3020	30200064 RaywoodWtrOperations
	3020	30200065 RC Johnson WtrOps
	3020	30200066 RC Grayson WtrOps
	3020	30200067 River Oaks Ops Wtr
	3020	30200068 RockyPoint WtrOps
	3020	30200069 SerenityWoods WtrOps
	3020	30200070 ShepherdHills WtrOps
	3020	30200071 SherwoodShoresWtrOps
	3020	30200072 Silver Saddle WtrOps
	3020	30200073 SouthernAcres WtrOps
	3020	30200074 SpanishPark WtrOps
	3020	30200075 StonecrestEst WtrOps
	3020	30200076 Sundance WtrOps
	3020	30200077 Tanglewood WtrOps
	3020	30200078 Tanglewood WWOps
	3020	30200079 TexRidesFifth WtrOps
	3020	30200080 TowerTerrace WtrOps
	3020	30200081 TowerTerrace WWOps

Controlling Area SWWC

Date 01/01/1900 To 12/31/9999

Cost Center 30200000 To 30209999

Company (	Cost Center	Cost Center Name
	3020	30200082 Triple H WtrOps
	3020	30200083 Twin Creeks WtrOps
	3020	30200084 West Meadows WtrOps
	3020	30200085 West Park WtrOps
	3020	30200086 Western Hills WtrOps
	3020	30200087 Western Lake WtrOps
	3020	30200088 Westside WtrOps
	3020	30200089 Westview-Gray WtrOps
	3020	30200090 Westview WtrOps
	3020	30200091 Westwood WtrOps
	3020	30200092 Wynnwood WtrOps
	3020	30200094 POTTSBORO OPS
	3020	30200095 BENBROOK OPS
	3020	30200096 MABANK OPS
	3020	30200097 CONROE OPS
	3020	30200098 BAYTOWN OPS
	3020	30200099 AUSTIN OPS
	3020	30200100 BANDERA MONARCH OPS
	3020	30200101 Admin-Monarch
	3020	30200102 Mon. LP-Exec
	3020	30200103 Mon. LP-Legal
	3020	30200104 Mon. LP-Comm
	3020	30200105 Mon. LP-Training
	3020	30200106 Mon. LP-Tax
	3020	30200107 Mon. LP-Int Audit
	3020	30200108 Mon. LP-Treasury
	3020	30200109 Mon. LP-Accounting
	3020	30200110 Mon. LP-Risk Mgmt
	3020	30200111 Mon. LP-Fleet
	3020	30200112 Mon. LP-Mat Mgmt
	3020	30200113 Mon. LP-Real Est
	3020	30200114 Mon. LP-Infrastruc
	3020	30200115 Mon. LP-Client Svc
	3020	30200116 Mon. LP-Bus Apps
	3020	30200117 Mon. LP-EHS
	3020	30200118 Mon. LP-QA
	3020	30200119 Mon. LP-Engineer
	3020	30200120 Mon. LP-HR
	3020	30200121 Mon. LP-Payroll
	3020	30200122 AUSTIN FCS 3020

Controlling Area SWWC

Date 01/01/1900 To 12/31/9999

Cost Center 30200000 To 30209999

Company (	Cost Center	Cost Center Name
	3020	30200123 AUSTIN MAIN 3020
	3020	30200124 AUSTIN METR 3020
	3020	30200126 BANDERA FCS 3020
	3020	30200127 BANDERA MAIN 3020
	3020	30200128 BANDERA METR 3020
	3020	30200134 POTTS-MON FCS 3020
	3020	30200135 POTTS-MON MAIN 3020
	3020	30200136 POTTS-MON METR 3020
	3020	30200138 BENBROOK FCS 3020
	3020	30200139 BENBROOK MAIN 3020
	3020	30200140 BENBROOK METR 3020
	3020	30200142 MABANK FCS 3020
	3020	30200143 MABANK MAIN 3020
	3020	30200144 MABANK METR 3020
	3020	30200146 CONROE FCS 3020
	3020	30200147 CONROE MAIN 3020
	3020	30200148 CONROE METR 3020
	3020	30200150 BAYTOWN FCS 3020
	3020	30200151 BAYTOWN MAIN 3020
	3020	30200152 BAYTOWN METR 3020
	3020	30200154 LakePines FCS 3020
	3020	30200155 LakePines MAIN 3020
	3020	30200156 LakePines METR 3020
	3020	30200157 LAKE OF PINES OPS
	3020	30200158 Mon. LP-Inventory
	3020	30200159 Call Center-Monarch
	3020	30200160 BI&C-Monarch
	3020	30200161 Dispatch-Monarch
	3020	30200162 AUSTIN BLD SVCS 3020
	3020	30200163 BANDERA BLDSVCS 3020
	3020	30200164 POTTS-MON BLDSVC3020
	3020	30200165 BENBROOK BLDSVCS3020
	3020	30200166 MABANK BLD SVCS 3020
	3020	30200167 CONROE BLD SVCS 3020
	3020	30200168 BAYTOWN BLD SVCS3020
	3020	30200169 LakePines BLD SVCS
	3020	30200171 CLIENT SVC-Monarch
	3020	30200172 AUSTIN EXCAVATE 3020
	3020	30200173 AUSTIN MECH 3020
	3020	30200174 BANDERA MECH 3020

Controlling Area SWWC

Date 01/01/1900 To 12/31/9999

Cost Center 30200000 To 30209999

Company (	Cost Center	Cost Center Name
	3020	30200175 POTTS-MON MECH 3020
	3020	30200176 BENBROOK MECH 3020
	3020	30200177 MABANK MECH 3020
	3020	30200178 BAYTOWN MECH 3020
	3020	30200179 LakePines MECH 3020
	3020	30200180 BANDERA EXCAVAT 3020
	3020	30200181 POTTS-MON EXCAVA3020
	3020	30200182 BENBROOK EXCAVAT3020
	3020	30200183 MABANK EXCAVATE 3020
	3020	30200184 CONROE EXCAVATE 3020
	3020	30200185 BAYTOWN EXCAVATE3020
	3020	30200186 LakePines EXCAVATE
	3020	30200188 AUSTIN TVVACTOR 3020
	3020	30200189 POTTS-MON TVVACT3020
	3020	30200190 BENBROOK TV VAC 3020
	3020	30200191 MABANK TV VACTOR3020
	3020	30200192 CONROE TV VACTOR3020
	3020	30200193 BAYTOWN TVVACTOR3020
	3020	30200194 LakePines TVVACTOR
	3020	30200195 CONROE MECH 3020
	3020	30200199 BANDERA TVVACTOR3020
	3020	30200200 Mon. LP-Finance
	3020	30200201 Mon. LP-Sup Chain
	3020	30200202 Mon. LP-Tech Svc
	3020	30200203 Mon. LP-IT
	3020	30200204 Oak Trrce Wtr Op
	3020	30200301 EAST MGMT
	3020	30200302 ADMIN DIST MON WTR
	3020	30200303 CS DIST MON WTR
	3020	30200304 A-C DIST MON WTR
	3020	30200305 EAST DIST MON WTR
	3020	30200306 CON DIST MON WTR
	3020	30200307 BEN DIST MON WTR
	3020	30200308 MAB DIST MON WTR
	3020	30200309 POTS DIST MON WTR
	3020	30200310 WEST DIST MON WTR
	3020	30200311 AUSTIN DIST MON WTR
	3020	30200312 SA DIST MON WTR
	3020	30200313 ADMIN DIST MON WW
	3020	30200314 CS DIST MON WW



Controlling Area SWWC

Date 01/01/1900 To 12/31/9999

Cost Center 30200000 To 30209999

Company C	Cost Center	Cost Center Name
	3020	30200315 A-C DIST MON WW
	3020	30200316 EAST DIST MON WW
	3020	30200317 CON DIST MON WW
	3020	30200318 BEN DIST MON WW
	3020	30200319 MAB DIST MON WW
	3020	30200320 POTS DIST MON WW
	3020	30200321 WEST DIST MON WW
	3020	30200322 AUSTIN MON WW
	3020	30200323 SA DIST MON WW
	3020	30200900 FSC (Finance/Acctg)
	3020	30200901 Fleet
	3020	30200902 HR
	3020	30200903 IT
	3020	30200904 EHS
	3020	30200905 Supply Chain
	3020	30200906 Material Mgmt
	3020	30200907 Real Estate
	3020	30200908 Corporate Assessment
	3020	30200910 Executive
	3020	30200911 Engineering

Profit Center	Profit Center Text	Language	Valid to
100000	SWWC EXECUTIVE	EN	12/31/2999
100717	MONARCH UTLS I, LP	EN	12/31/2999
100718	MONARCH-WATER	EN	12/31/2999
100719	MONARCH-WASTE WATER	EN	12/31/2999
100720	METRO H2O LTD.-WATER	EN	12/31/2999
100721	MIDWAY	EN	12/31/2999
100722	MIDWAY WATER	EN	12/31/2999

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-18:**     **Provide an explanation concerning the increase in the test year capitalization percentages for both the directly employee costs and the shared services employee costs when compared to prior years. Be sure to identify any changes in capitalization policies and dates implemented. Also include major projects that may have been the reasoning for the increase.**

**RESPONSE:**        Beginning January 2015, Monarch adjusted its overhead capitalization to more accurately reflect the internal cost required to complete capital work. This resulted in an increase in the capitalized overhead rate/percentage. The entire test year was normalized for this ongoing cost.

Prepared by:        Carmelitha Bordelon-Taylor  
Sponsored by:       Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-19:**     **Provide a detailed explanation of the Bonus Expense – Other amount of \$21,371.49 shown on WP II-D-9.1.a.8. What does this amount relate to and how was it computed as a “Sum of Normalized”? Also provide an explanation as to why the adjusted amount for this account’s expense is significantly greater than the prior years’ amounts provided.**

**RESPONSE:**        See Confidential Attachment OPUC 1-19 and 1-20 for detailed explanations.

Prepared by:        Edward Taussig  
Sponsored by:       Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570**  
**SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-20:**     **Admit or deny that the Bonus Expense – Other amount of \$21,371.49 shown on WP II-D-9.1.a.8 is in addition to any STI pay awarded during the test year. If admitted, provide the amount given in these types of bonuses for the last three years period. If denied, provide an explanation as to why it is booked into this account.**

**RESPONSE:**        See Confidential Attachment OPUC 1-19 and 1-20 for detailed explanations.

Prepared by:        Edward Taussig  
Sponsored by:       Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570**  
**SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-21:** Provide an explanation as to why incentive compensation expense shown on WP II-D-9.1.a.8 is over four times the incentive compensation expense reported in either of the two prior years provided. Please include an explanation of any changes that were made to the incentive plans in effect during the prior periods as compared to the current plan, changes, changes in eligible employees, changes in target percentages, or any other change that would explain the increase.

**RESPONSE:** See Confidential Attachment OPUC 1-21 for detailed explanations.

Prepared by: Edward Taussig  
Sponsored by: Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570**  
**SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-22:**     **Provide copies of any analyses conducted with respect to the decision to change to a new insurance carrier in January 2015. What are the expected cost savings to the company related to this change? Are these savings reflected in the second half of the test year or normalized for the entire test year? If only included in the second half, provide the normalized savings for the change in the insurance carrier.**

**RESPONSE:**        SouthWest Water Company switched carriers (Life, AD&D, and LTD) in January 2015 because of an imminent increase in premiums with our existing carrier. The new carrier had a smaller increase in premiums versus our prior carrier; therefore, we contracted with the new provider. By changing providers in 2015 Monarch customers benefited from a reduced insurance increase in the cost of service. The increase in the insurance premiums was not normalized for the Test Year.

Prepared by:         Edward Taussig  
Sponsored by:        Carmelitha Bordelon-Taylor

**PUC DOCKET NO. 45570  
SOAH DOCKET NO. 473-16-2873.WS**

**MONARCH'S RESPONSES TO OPUC'S FIRST REQUESTS FOR INFORMATION**

**OPUC RFI 1-23:** Referencing the testimony of Craig Gott, Page 5 (Bates Stamp 130), Lines 10-13, please provide a copy of the referenced rate order letter in Docket Nos. 2001-1079-UCR and 2001-1080-UCR.

**RESPONSE:** See Attachment OPUC 1-23.

Prepared by: Bruce Connolly  
Sponsored by: Carmelitha Bordelon-Taylor



Robert J. Huston, *Chairman*  
R. B. "Ralph" Marquez, *Commissioner*  
Kathleen Hartnett White, *Commissioner*  
Margaret Hoffman, *Executive Director*



## TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

*Protecting Texas by Reducing and Preventing Pollution*

June 20, 2003

Mr. Mark Zeppa  
Law Offices of Mark H. Zeppa, PC  
Independent Water & Sewer Companies of Texas  
4833 Spicewood Springs Road, Suite 202  
Austin, Texas 78759-8436

Re: Docket No. 2001-1079-UCR; Water Rate/Tariff Change Application of Tecon Water Company, LP, Water CCN No. 12983 in various Counties; Application No. 33531-R

Docket No. 2001-1080-UCR; Sewer Rate/Tariff Change Application of Tecon Water Company, LP, Sewer CCN No. 20899 in various Counties; Application No. 33532-R

Dear Mr. Zeppa:

Enclosed is a certified copy of an order approving your rates on April 15, 2002, and copies of an approved water and sewer utilities tariff.

Should you have any questions regarding this matter, please contact Mrs. Elsie N. Pascua at 512/239-5367 or Mr. Brian Dickey at 512/239-6963 or by fax at 512/239-6972, by email at [epascua](mailto:epascua@tceq.state.tx.us) or [bdickey@tceq.state.tx.us](mailto:bdickey@tceq.state.tx.us), or if by correspondence, include MC153 in the letterhead address.

Sincerely,

A handwritten signature in cursive script that reads "Doug Holcomb".

Doug Holcomb, P.E., Manager  
Utilities & Districts Section  
Water Supply Division, MC 153

DH/EP/BD/ac

Enclosure

cc: Mailing address

Mailing List for Tecon Water Company, LP  
SOAH Docket No. 582-02-0712  
TCEQ Docket Nos. 2001-1078-UCR, 2001-1079-UCR & 2001-1080-UCR  
(Application Nos. 33531-R & 33532-R)

Al Bulloch  
2705 Solar Ct  
Grandbury, Texas 76049

Representing: Protestants "A"

Richard Marshall  
112 Ellen Ln  
Trinidad, Texas 75163

Representing: Protestants "B"

Martin Raymond  
207 Sugar Berry Circle  
Houston, Texas 77024

Representing: Protestants "C"

Willard Thetford  
1703 Wagon Wheel Road  
Grandbury, Texas 76049

Protestant A Group

Ken Lett  
6019 Arkansas Trail  
Grandbury, Texas 76049

Protestant A Group

Linda Gray  
10700 Dry Branch  
Tolar, Texas 76476

Protestant A Group

Marvin Crow  
3433 Scenic Hills  
Bedford, Texas 76021

Protestant B Group

Kathy Nielsen  
12094 Joyce St  
Roanoke, Texas

Protestant B Group

Mayor James Boyles, Jr.  
301 Blue Mound Rd  
Blue Mound, Texas 76131

Representing: Blue Mound

Courtesy copies:

Larah Nehman, Staff Attorney, Environmental Law Division, MC 173  
Mary Alice Boehm, Staff Attorney, Public Interest Counsel, MC 103  
Melanie Mohair, SOAH Docket Clerk, Chief Clerk's Office, MC 105  
Elsie Pascua, Staff Auditor, Utilities & Districts Section, MC 153  
Brian Dickey, Staff Engineer, Utilities & Districts Section, MC 153