

Control Number: 45570



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

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PUBLIC UTILITY COMMISSION
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APPLICATION OF MONARCH § BEFORE THE STATE OFFICE
UTILITIES I, L.P. TO CHANGE RATES § OF
FOR WATER AND SEWER SERVICE § ADMINISTRATIVE HEARINGS

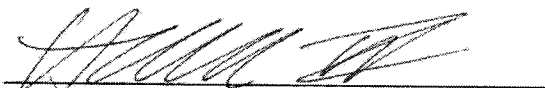
**MONARCH UTILITIES I, L.P.'S SUPPLEMENTAL RESPONSES TO
COMMISSION STAFF'S FIFTH REQUEST FOR INFORMATION
NOS. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, AND 5-26**

To: Commission Staff, by and through its attorney of record, Sam Chang, Public Utility Commission of Texas, Legal Division, 1701 North Congress Avenue, Austin, Texas 78711-3326.

Monarch Utilities I, L.P. ("Monarch") files its Supplemental Responses to Public Utility Commission ("Commission") Staff's Fifth Requests for Information Nos. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, and 5-26 received April 11 2016. This response is timely filed. This response may be treated by all parties as if it were filed under oath.

Respectfully submitted,

**LLOYD, GOSSELINK,
ROCHELLE & TOWNSEND, P.C.**
816 Congress Avenue, Suite 1900.
Austin, Texas 78701
Telephone: (512) 322-5800
Facsimile: (512) 472-0532



LAMBETH TOWNSEND
State Bar No. 20167500
ltownsend@lglawfirm.com

GEORGIA N. CRUMP
State Bar No. 05185500
gcrump@lglawfirm.com

WILLIAM A. FAULK, III
State Bar No. 24075674
cfaulk@lglawfirm.com

ATTORNEYS FOR MONARCH UTILITIES I, LP

CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of April, 2016, a true and correct copy of the foregoing document has been hand-delivered., sent via facsimile, e-mail, or first class mail to all parties of record.



WILLIAM A. FAULK, III

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

**MONARCH'S SUPPLEMENTAL RESPONSES TO STAFF'S
FIFTH REQUESTS FOR INFORMATION NOS. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, AND 5-26**

STAFF RFI 5-4: Please provide an explanation as to why each cost/expense allocated to Monarch Utilities I, L.P. from Parent/SouthWest, SWWC Utilities, and/or any other affiliates are reasonable and necessary to provide service to the ratepayers. Please identify the costs discussed by NARUC/company account.

RESPONSE: See Attachment Staff RFI 5-4 for an explanation by department of the reasonable and necessary services of Parent/SouthWest, SWWC Utilities, and/or any other affiliates required to provide water and sewer service to customers, and identification of the costs discussed by NARUC/company account.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

Parent Company	
Department	Description
Accounting	Necessary for the accurate and timely accounting for corporate transactions, preparation of financial statements, preparation of budgets and forecasts, accounts payable, and providing management with financial information necessary for informed operating and financial decision-making, including all affiliates.
Eldridge	Lease costs for document storage space. Monarch does not have its own storage facility. Storage includes affiliates' documents.
Executive	The executive team and the Board of Directors are necessary for providing strategic vision, business strategy, management oversight and overall direction to the company, including its affiliates.
HR	Necessary for employment policies, practices and employee related matters; arranging for both company and employee-paid benefits such as medical, dental, vision, life, and disability insurance; and for managing the Company's workers compensation obligations.
Information Technology	Necessary for operating and maintaining a uniform, efficient and flexible IT platform capable of addressing the increasingly complex current and future operational, financial, and business needs of SouthWest.
Internal Audit	Necessary for evaluating the design and effectiveness of compliance in accordance with established policies and procedures.
Legal	Necessary for providing counsel on legal matters as well as litigation strategy and management.
Payroll	Necessary for managing payroll information required for paying employees and reporting to governmental taxing authorities.
Reed Road	Necessary for expenses of corporate office facilities such as lease, repairs & maintenance, supplies, utilities, and telecom voice lines.
Tax	Necessary for preparing and reviewing tax filings.
Treasury	Necessary for all banking, risk and cash management functions

TXU Costs	
Department	Description
Austin Area Shared Services	Field Operations Center includes personnel, facilities, supplies, equipment, and vehicles serving Austin Area utilities (including Monarch).
San Antonio Shared Services	Field Operations Center including personnel, facilities, supplies, equipment, and vehicles serving San Antonio Area utilities (including Monarch).
Texas Utilities Management Group	Necessary for management and strategy of Texas Utilities business unit including regulatory, human resources, environmental, health and safety, and budgeting. These costs and personnel provide services for all Texas Utilities group companies (including Monarch).
TXU Accounting	Necessary for GAAP and regulatory accounting functions for all the Texas Utilities group (including Monarch).
TXU Customer Service	Necessary for billing and collection, call center, and communications for all Texas Utilities group companies (including Monarch).
TXU West Shared Services	Necessary for management, engineering, compliance and administrative support for Austin and San Antonio Areas (including Monarch).

Description	Sum of Test		
	Year Normalized Balance	Sum of Known & Measurable	Sum of Balance for Rate Case
Parent	3,352,230.42	131,258.69	3,483,489.11
695001 Corporate OH Assessment	3,352,230.42	131,258.69	3,483,489.11
TXU	3,174,368.97	-	3,174,368.97
510040 Consumption - Plant Stock	(5,405.98)	-	(5,405.98)
540105 Contract Services Expense	16,360.46	-	16,360.46
540510 Service Fee Cost	525.78	-	525.78
550010 Chemicals	(301.67)	-	(301.67)
550120 Laboratory Services	0.00	-	0.00
550205 Hauling & Disposal	(0.90)	-	(0.90)
550405 Purchased Electricity	35.86	-	35.86
570020 Inventory Adjustment	(2,158.83)	-	(2,158.83)
570025 Materials & Supplies	(5.15)	-	(5.15)
570030 Tapping Expense	15.25	-	15.25
570035 Supplies - Field	1,066.89	-	1,066.89
570040 Freight Expense	53.74	-	53.74
610030 Travel - Lodging	12,031.96	-	12,031.96
610040 Meals & Entertainment (50% Deductible)	9,270.62	-	9,270.62
610060 Meals - On Premise	445.74	-	445.74
610070 Travel - Transportation	10,059.03	-	10,059.03
610080 Mileage Reimbursement	5,325.78	-	5,325.78
610090 Travel - Other	975.93	-	975.93
610150 Jury duty reimbursement	149.40	-	149.40
610180 Severance Pay	7,183.52	-	7,183.52
610200 Incentive/Compensation Expense	150,067.71	-	150,067.71
610205 Bonus Expense - Safety	913.78	-	913.78
610210 Bonus Expense - Spot	2,054.94	-	2,054.94
610215 Bonus Expense - Retention	103.80	-	103.80
610220 Bonus Expense - Other	803.65	-	803.65
610300 Overtime	37,093.79	-	37,093.79
610400 Vacation/Holiday Expense	55,942.85	-	55,942.85
610405 Sick Pay	15,130.30	-	15,130.30
611000 Salaries & Wages	1,311,001.57	-	1,311,001.57
611010 401K Employer Contribution	42,171.39	-	42,171.39
611020 Medical & Dental - Employer	247,986.24	-	247,986.24
611030 Auto Allowance	1,404.60	-	1,404.60
611035 Employee Education	3,478.98	-	3,478.98
611040 Benefits Expense - Other	12,043.27	-	12,043.27
611045 Cell Phone Allowance	10,804.52	-	10,804.52
612000 Social Security Expense	121,136.66	-	121,136.66
613010 Employee Cost - Other	3,830.39	-	3,830.39
613020 Health & Safety	6.20	-	6.20
613030 Pre-employment Medical	3,254.65	-	3,254.65

Description	Sum of Test	Sum of Known & Measurable	Sum of Balance for Rate Case
	Year Normalized Balance		
613040 Recruiting Expenses	35,043.28	-	35,043.28
613060 Training & Seminars	12,829.96	-	12,829.96
613070 Uniforms & Clothing	2,341.00	-	2,341.00
613100 Workers Compensation	25,833.03	-	25,833.03
613110 Workers Compensation - Claims	199.20	-	199.20
613500 Temporary Labor	71,177.92	-	71,177.92
613600 ATR Employee Costs	15,130.66	-	15,130.66
620000 Bad Debt Expenses	(846.65)	-	(846.65)
631010 Vehicle Expense	(95.14)	-	(95.14)
631020 Vehicle Fuel	27,691.47	-	27,691.47
640020 Depreciation Expense - Machinery + Equipment	(1,074.84)	-	(1,074.84)
640030 Depreciation Expense - Leasehold Improvements	(0.00)	-	(0.00)
640040 Depreciation Expense - Motor Vehicles	(1,971.96)	-	(1,971.96)
640050 Depreciation Expense - Office Equipment	0.00	-	0.00
640060 Depreciation Expense - Furniture	15,622.30	-	15,622.30
640070 Depreciation Expense - Computer Hardware	181.09	-	181.09
640080 Depreciation Expense - Computer Software	28.72	-	28.72
650000 Postage & Delivery	121,704.24	-	121,704.24
650040 Dues & Subscriptions	6,813.66	-	6,813.66
650060 Late Fees	18.34	-	18.34
650070 Licenses & Fees	6,626.59	-	6,626.59
650110 Office Expense	(60.37)	-	(60.37)
650120 Utilities Expense	(73.35)	-	(73.35)
650135 Supplies - Office	12,482.06	-	12,482.06
650140 Printing & Communication	120,576.42	-	120,576.42
650170 Lease Expense - Office	127,138.95	-	127,138.95
650175 Lease Expense - Equipment	12,794.27	-	12,794.27
650180 Lease Expense - Vehicle	6,259.68	-	6,259.68
650185 Lease Expense - Other	1,095.70	-	1,095.70
655010 Insurance Expense - Claims & Settlements	2,673.14	-	2,673.14
655040 Insurance Expense - Fees	34,956.98	-	34,956.98
655050 Insurance Expense - General Liability	44,182.93	-	44,182.93
655070 Insurance Expense - Property	86,929.80	-	86,929.80
655075 Insurance Expense - Contractors/Prem Pollution	26,602.31	-	26,602.31
655080 Insurance Expense - Umbrella	31,783.89	-	31,783.89
655090 Insurance Expense - Vehicle	1,910.47	-	1,910.47
656010 Information Technology Costs	2,719.30	-	2,719.30
656025 Mobile Device Expense	5,057.34	-	5,057.34
656035 Telecom - Voice Lines	80,922.33	-	80,922.33
656040 Security Alarm Services	153.28	-	153.28
656050 Network Data Circuitry	61,642.54	-	61,642.54
656055 Conference Services	1,197.24	-	1,197.24
657010 Repairs & Maintenance - Other	4,452.76	-	4,452.76

Description	Sum of Test	Sum of Known & Measurable	Sum of Balance for Rate Case
	Year Normalized Balance		
657020 Repairs & Maintenance - Auto	11,243.10	-	11,243.10
657030 Repairs & Maintenance - Facilities	(3.80)	-	(3.80)
658030 Professional Fees - Collection	12,205.09	-	12,205.09
658040 Professional Fees - Legal	20,464.19	-	20,464.19
658050 Professional Fees - Tax Consulting	979.17	-	979.17
658055 Professional Fees - Other	52,609.14	-	52,609.14
661030 Capitalized Overhead	(19,507.72)	-	(19,507.72)
670005 Bank Charges	16,955.53	-	16,955.53
750060 Franchise Tax Expense	323.06	-	323.06
750080 Occupational Tax Expense	27.30	-	27.30
750090 Property Taxes	1,519.28	-	1,519.28
750110 Regulatory Fees/Tax Expense	47.37	-	47.37
Grand Total	6,526,599.39	131,258.69	6,657,858.08

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**MONARCH'S SUPPLEMENTAL RESPONSES TO STAFF'S
FIFTH REQUESTS FOR INFORMATION NOS. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, AND 5-26**

STAFF RFI 5-8: Please provide a list of all employees who received salaries, bonuses, allowances, benefits and other remuneration that were included in the cost of service allocated, direct billed, or otherwise charged from Parent/SouthWest. Please provide the following information:

- a) Name;
- b) Position and detailed job description;
- c) Date hired and date of termination, if applicable;
- d) Rate per month or per hour; and
- e) Total number of hours and percentage of time worked per week for you and total number of hours and percentage of time worked per week for any of your affiliated companies.
- f) The application schedule, line number, NARUC/company account name, and number in which each expense is included.

RESPONSE: See Confidential Attachment Staff RFI 5-8.a for a), b), c), d), and e).

See Attachment Staff RFI 5-8.b for detailed job descriptions. These 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.

Regarding e), Parent hours are not direct charged to Monarch, please refer to the Cost Allocation Manual Schedule IV-4.1 for the cost allocation method.

Regarding f), see application schedule IV-1 line 3 (NARUC Account 401 Affiliate Transactions – Parent Operating Expenses) for the costs charged to Monarch.

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

CONFIDENTIAL
PUC DOCKET NO. 45570
MONARCH UTILITIES I, LP.
TO CHANGE RATES FOR
WATER AND SEWER SERVICE

April 28, 2016

April 28, 2016

MONARCH'S SUPPLEMENTAL
RESPONSES TO STAFF'S 5TH RFIs
CONFIDENTIAL

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

**MONARCH'S SUPPLEMENTAL RESPONSES TO STAFF'S
FIFTH REQUESTS FOR INFORMATION NOS. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, AND 5-26**

STAFF RFI 5-10: In reference to WP/ IV-2, Adjusted Affiliated Expenses – Parent, please provide a detailed schedule of expenses incurred by the Parent/SouthWest and invoices/receipts supporting each expense over \$5,000 for the test year ending June 30, 2015, as follows:

1)	Travel and Entertainment of	\$181,683;
2)	Insurance Expense of	\$134,741;
3)	Lease Expenses of (adjustments);	\$351,595 + \$52,297
4)	Professional Fees of	\$880,964;
5)	General and Administrative Expenses of (adjustments); and	\$1,688,614 + \$345,928
6)	Other Operating Expenses	\$73,896

RESPONSE: The requested confidential 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.

Confidential Attachment Staff 5-10 – Detailed Expense Schedules
Confidential Attachment Staff 5-10 – T&E Support
Confidential Attachment Staff 5-10 – Insurance Support
Confidential Attachment Staff 5-10 – Lease Support
Confidential Attachment Staff 5-10 – Professional Fees Support
Confidential Attachment Staff 5-10 – G&A Support
Confidential Attachment Staff 5-10 – Other Operating Expense Support

Prepared by: Kent Cauley
Sponsored by: Robert Kelly

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MONARCH'S SUPPLEMENTAL RESPONSES TO STAFF'S
FIFTH REQUESTS FOR INFORMATION NOS. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, AND 5-26

STAFF RFI 5-13: Please reconcile the difference between the payroll recorded 2012 and salaries and wages –employees 1/1/2012-12/31/2012, as follows:

In reference Cost Allocation Manual, Vol. 4 of 5 of the application, Bates p. 1000, *Payroll Recorded 2012 of \$5,364,056* and in reference: WP II D-1.1 Historical and Per Book Test Year O&M Expense, Witness: Carmelitha Bordelon-Taylor, *Salaries and Wages – Employees 1/1/2012-12/31/2012 of \$2,869,944.*

RESPONSE: Please see Attachment Staff 5-13.

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

Reconcile CPUC Filing to II-D-1.1 Historical & Per Book Test Year O&M Expenses

	Per SAP G/L	% of Total Direct Salaries
Monarch Utilities	2,908,356.69	80%
Windermere	243,393.72	7%
Hornsby Bend	115,670.65	3%
Diamond	172,872.73	5%
Water Services Inc	109,665.68	3%
Huntington	3,149.40	0%
Inverness	15,596.26	0%
Mid-Tex	-	0%
SW Utilities	2,525.24	0%
Tenkiller	52,019.41	1%
Metro - Continued Operations	7,298.51	0%
Total Direct Salaries per SAP Unadjusted Trial Balance	3,630,548.29	100%

	% of Total Direct Salaries	TXUG Management Split
Monarch Utilities	80%	2,449,178.68
Windermere	7%	207,709.54
Hornsby Bend	3%	98,712.07
Diamond	5%	147,527.70
Water Services Inc	3%	93,587.49
Huntington	0%	2,687.66
Inverness	0%	13,309.68
Mid-Tex	0%	-
SW Utilities	0%	2,155.01
Tenkiller	1%	44,392.80
Metro - Continued Operations	0%	6,228.47
TXUG Management & CORP	100%	3,065,489.09

	Per SAP G/L	TXUG Management Split	Per California Filing
Monarch Utilities	2,908,357	2,455,700	5,364,056
Windermere	243,394	205,512	448,906
Hornsby Bend	115,671	97,668	213,338
Diamond	172,873	145,967	318,840
Water Services Inc	109,666	92,597	202,263
Huntington	3,149	2,659	5,809
Inverness	15,596	13,169	28,765
Mid-Tex	-	-	-
SW Utilities	2,525	2,132	4,657
Tenkiller	52,019	43,923	95,943
Metro - Continued Operations	7,299	6,163	13,461
TXUG Management & CORP	3,065,489	(3,065,489)	-
	6,696,037	-	6,696,037

Reconcile Direct Costs in CPUC Filing to Direct Costs in II-D-1.1

Price Per WP II D-1.1 Historical and Per Book Test Year O&M Exp	Balance Per California GRC	Unreconciled Variance
610200 Incentive/Compensation Expense	18,779	-
610205 Bonus Expense - Safety	5,100	-
610210 Bonus Expense - Spot	7,125	-
610220 Bonus Expense - Other	1,600	-
610300 Overtime	315,208	-
610400 Vacation/Holiday Expense	209,434	-
610405 Sick Pay	35,719	-
611000 Salaries & Wages	2,340,018	-
661020 Capitalized Labor	2,478	2,478
661030 Capitalized Overhead	(651)	(651)
690510 Allocated Salaries & Wages	(19,425)	(19,522)
690900 Direct Labor Charged	(45,442)	(20,718)
	2,869,944	(38,413)

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STAFF RFI 5-17: Confirm or deny that the gain on the sale of Blue Mound and Midway assets only benefited shareholders. In answering this question, please provide a detailed explanation.

RESPONSE: Monarch denies that the sale of Blue Mound and Midway assets only benefited shareholders. The sale of Blue Mound allowed Monarch to avoid an estimated \$1.6 million in needed Blue Mound improvements. See Direct Testimony of Robert Kelly, page 12, lines 2 through 9. Because of Monarch's consolidated rate structure, all Monarch customers would have had to bear the brunt of making these improvements.

Similarly, in this rate filing all customers would have had to bear the full cost of service of both Blue Mound and Midway as customers will no longer have the benefit of Revenue Held in Abeyance. The total investment per customer in the Blue Mound water system would have reflected the estimated \$1.7 million in needed rehabilitation costs. The result would have been greater investment per customer for all Monarch water customers.

**Higher Water System Investment Per Customer
For Blue Mound Than For Current Remaining Systems**

	<u>Blue Mound Water System</u>	<u>Monarch Remaining Water Systems After Dispositions Of Blue Mound and Midway</u>
Original Cost	2,009,635	116,283,970
Accumulated Depreciation	<u>(948,557)</u>	<u>(43,668,493)</u>
Net Book Value Before Rehabilitation Costs	1,061,078	72,615,477
Additional Needed Rehabilitation	<u>1,698,738</u>	0
Total Net Book Value	<u><u>2,759,816</u></u>	<u><u>72,615,477</u></u>
Active Customers	800	23,504
Investment Per Customer	3,450	3,089

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

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STAFF RFI 5-18: Please explain how, if at all, the sale of Blue Mound and Midway assets benefited the remaining customers of the applicant.

RESPONSE: See response to RFI 5-17.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

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FIFTH REQUESTS FOR INFORMATION NOS. 5-4, 5-8, 5-10, 5-13, 5-17, 5-18, AND 5-26**

STAFF RFI 5-26: Reference WP-D-1.1 – Historical and Per Book Test Year O & M Expenses, please provide the calculation of Bad Debts Expense of \$334,142 and the basis for any estimates. If some of these amounts are bad debts written off, please provide list of customers, amount, and brief explanation for the write-off. Also, please provide the accounting journal entries made with the corresponding amounts to record these bad debts expenses accounts.

RESPONSE: Please see attachments:

Attachment Staff 5-26a. This requested attachment is voluminous and is available at the offices of Monarch's attorneys, Lloyd Gosselink Rochelle & Townsend, P.C., located at 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

Attachment Staff 5-26b

Attachment Staff 5-26c

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

Period	Prior Month Accumulated Allowance Balance	Net Bad Debts Write-off Amount	Reasonableness Allowance	143 Accumulated Provision for Uncollectible Accounts-		Rollforward Accumulated Allowance Balance
				Cr	170 Bad Debt Expense	
7/31/2014	(61,073)	20,440	67,089	(26,456)	26,456	(67,089)
8/31/2014	(67,089)	3,403	72,463	(8,777)	8,777	(72,463)
9/30/2014	(72,463)	19,936	82,185	(29,658)	29,658	(82,185)
10/31/2014	(82,185)	31,316	82,869	(32,000)	32,000	(82,869)
11/30/2014	(82,869)	54,067	82,325	(53,522)	53,522	(82,325)
12/31/2014	(82,325)	23,504	82,578	(23,758)	23,758	(82,578)
1/31/2015	(82,578)	26,455	84,718	(28,595)	28,595	(84,718)
2/28/2015	(84,718)	46,907	73,681	(35,870)	35,870	(73,681)
3/31/2015	(73,681)	(9,443)	81,885	1,238	(1,238)	(81,885)
4/30/2015	(81,885)	33,166	79,746	(31,026)	31,026	(79,746)
5/31/2015	(79,746)	30,865	87,597	(38,716)	38,716	(87,597)
6/30/2015	(87,597)	13,408	101,190	(27,001)	27,001	(101,190)
Total Bad Debts Expense					334,142	

Account	Account	Description	Document No.	Year/Month
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100210852	2014/07
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100216246	2014/08
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100221182	2014/09
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100226252	2014/10
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100228772	2014/11
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100232286	2014/12
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100237562	2015/01
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100241696	2015/02
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100246378	2015/03
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100250081	2015/04
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100254692	2015/05
3020 Monarch Utilities I, LP	620000	Bad Debt Expenses	100259383	2015/06

Doc. Type SA (G/L Account Document) Normal document

Prepared by JSEALS Posted by PKUZNICKI
Doc. Number 100210852 Company Code 3020 Fiscal Year 2014
Doc. Date 07/31/2014 Posting Date 07/31/2014 Period 07
Calculate Tax
Ref. Doc. JMS-03_2014-07 Overall No. 0100210852302014
Doc. Currency USD
Doc. Hdr Text Allowance for Doubtful Ac

Doc. No.	Account	Description	Order	Amount	Adj	Account	Description
3020 50 124000		Allowance for Doubtful	100717	7,685.06	-	Adj	Bad Debt Allow - Monarch
3020 50 124000		Allowance for Doubtful	100718	14,304.50	-	Adj	Bad Debt Allow - Monarch
3020 50 124000		Allowance for Doubtful	100719	4,011.30	-	Adj	Bad Debt Allow - Monarch
3020 40 620000		Bad Debt Expenses 30200101	100717	26,060.86	-	Adj	Bad Debt Allow - Monarch
				0.00			

Doc. Type SA (G/L Account Document) Normal document
 Parked by MSANFORD Posted by CBORDELON
 Doc. Number 100216246 Company Code 3020 Fiscal Year 2014
 Doc. Date 08/31/2014 Posting Date 08/31/2014 Period 08
 Calculate Tax
 Ref.Doc. MONMY_104_0814_D Overall No. 0100216246302014
 Doc. Currency USD
 Doc. Hdr Text MONMY 104_0814_DS

Item	CoCd	FX	Account	Cost Ctr	Order	Profit Ctr	Amount	Text
1	3020	50	124000			100717	5,689.12-	Adj Bad Debt Allow - Monarch
2	3020	50	124000			100718	2,935.87-	Adj Bad Debt Allow - Monarch
3	3020	50	124000			100719	344.71-	Adj Bad Debt Allow - Monarch
4	3020	40	620000	30200101		100717	8,969.70	Adj Bad Debt Allow - Monarch
							0.00	

Doc. Type: SA (G/L Account Document) Normal document

Parked by MSANFORD Posted by CBORDELON
Doc. Number 100221182 Company Code 3020 Fiscal Year 2014
Doc. Date 09/30/2014 Posting Date 09/30/2014 Period 09
Calculate Tax
Ref. Doc. MONMY_104_0914_D Overall No. 0100221182302014
Doc. Currency USD
Doc. Hdr Text MONMY_104_0914_DS

Account	Description	Account	Account	Amount	Description
3020 50 124000	Allowance for Doubtful	100717		11,637.04	Adj Bad Debt Allow - Monarch
3020 50 124000	Allowance for Doubtful	100718		12,171.70	Adj Bad Debt Allow - Monarch
3020 50 124000	Allowance for Doubtful	100719		5,696.05	Adj Bad Debt Allow - Monarch
3020 40 620000	Bad Debt Expenses	30200101	100717	29,504.79	Adj Bad Debt Allow - Monarch

0.00

Doc Type : 9A (G/L Account Document) Normal document

Parked by MSANFORD Posted by CBORDELON
Doc. Number 100226252 Company Code 3020 Fiscal Year 2014
Doc. Date 10/31/2014 Posting Date 10/31/2014 Period 10
Calculate Tax (|
Ref.Doc. MONMY_104 1014_D Overall No. 0100226252302014
Doc. Currency USD
Doc. Hdr Text MONMY 104 1014 DS

				Amount	
3020	50	124000	Allowance for Doubtful	100717	2,078.66- Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtful	100718	26,798.74- Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtful	100719	3,003.80- Adj Bad Debt Allow - Monarch
3020	40	620000	Bad Debt Expenses 30200101	100717	31,881.20 Adj Bad Debt Allow - Monarch
					0.00

Doc. Type: SA G/L Account Document | Normal document
 Parked by MSANFORD Posted by CBORDELON
 Doc. Number 100228772 Company Code 3020 Fiscal Year 2014
 Doc. Date 11/30/2014 Posting Date 11/30/2014 Period 11
 Calculate Tax
 Ref.Doc. MONMY 104_1114 D Overall No. 0100228772302014
 Doc. Currency USD
 Doc. Hdr Text MONMY_104_1114_DS

COCd	PK	Account	Account short text	Cost Ctr	Order	Profit Ctr	Amount	Text
3020	50	124000	Allowance for Doubtf			100717	4,550	55- Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtf			100718	42,821.10-	Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtf			100719	6,132.66-	Adj Bad Debt Allow - Monarch
3020	40	620000	Bad Debt Expenses	30200101		100717	53,504	31 Adj Bad Debt Allow - Monarch
							0.00	

Parked by MSANFORD Posted by CBORDELON
 Doc. Number 100231186 Company Code 3020 Fiscal Year 2014
 Doc. Date 12/31/2014 Posting Date 12/31/2014 Period 1
 Calculate Tax
 Ref. Doc. MONM: 104_1214_0 Overa l No. 61002322863P2014
 Doc. Currency USF
 Doc. Hdr Text MONMY_104_1214_08

Doc	Code	Account	Description	Profit Ctr	Amount	Adj	Description
3020	50	124000	Allowance for Doubtful	100717	2,411.95	-	Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtful	100718	17,331.21	-	Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtful	100719	4,072.11	-	Adj Bad Debt Allow - Monarch
3020	40	620000	Bad Debt Expenses 30200101	100717	23,814.87	-	Adj Bad Debt Allow - Monarch
					0.00		

Doc. Type : SA (G/L Account Document) Normal document

Parked by MSANFORD Posted by CBORDELON
Doc. Number 10037562 Company Code 3020 Fiscal Year 2015
Doc Date 02/04/2015 Posting Date 01/31/2015 Period 01
Calculate Tax -
Ref Doc. MONMY 104 0115 D Overall No. 0100237562302015
Doc. Currency USD
Doc. Hdr Text MONMY_104_0115_DS

Doc	Item	Description	Account	Amount	Text
3020	50	124000	Allowance for Doubtful	100717	4,439.62- Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtful	100718	19,648.74- Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtful	100719	4,477.78- Adj Bad Debt Allow - Monarch
3020	40	620000	Bad Debt Expenses 30200101	100717	28,566.14 Adj Bad Debt Allow - Monarch
					0.00

Doc. Type : SA (G/L Account Document) Normal document
 Parked by MSANFORD Posted by CBORDELON
 Doc. Number 100241696 Company Code 3020 Fiscal Year 2015
 Doc. Date 03/03/2015 Posting Date 02/28/2015 Period 02
 Calculate Tax
 Ref.Doc. MONMY_104 0215 D Overall No. 0100241696302015
 Doc. Currency USD
 Doc Hdr Text MONMY_104 0215 DS

CoCd	PK	Account	Account short text	Cost Ctr	Order	Profit Ctr	Amount	Text
3020	140	124000	Allowance for Doubtf			100717	8,183.36	Adj Bad Debt Allow - Monarch
3020	50	124000	Allowance for Doubtf			100718	37,333.04-	Adj Bad Debt Allow - Monarch
3020	150	124000	Allowance for Doubtf			100719	6,755.25-	Adj Bad Debt Allow - Monarch
3020	40	620000	Bad Debt Expenses	30200101		100717	35,904.93	Adj Bad Debt Allow - Monarch
							0 00	

Doc. Type : SA (G/L Account Document) Normal document
 Parked by MSANFORD Posted by CBORDELON
 Doc. Number 100246378 Company Code 3020 Fiscal Year 2015
 Doc. Date 04/06/2015 Posting Date 03/31/2015 Period 03
 Calculate Tax ...
 Ref. Doc. MONMY 104 0315_D Overall No. 0100246378302015
 Doc. Currency USD
 Doc. Hdr Text MONMY_104_0315_DS

Item	CoCd	PK	Account	Account short text	Cost Ctr	Order	Profit Ctr	Amount	Text
1	3020	50	114000	Allowance for Doubtful			100717	94,780.41	Adj Bad Debt Allow - Monarch
2	3020	50	124000	Allowance for Doubtful			100718	52,513.71-	Adj Bad Debt Allow - Monarch
3	3020	50	114000	Allowance for Doubtful			100719	40,577.28-	Adj Bad Debt Allow - Monarch
4	3020	50	620000	Bad Debt Expenses	30200101		100717	1,689.42-	Adj Bad Debt Allow - Monarch
								0.00	

Doc. Type: SA (G/L Account Document) Normal document

Parked by PDEMAY Posted by CBORDELON

Doc. Number 100250081 Company Code 3070 Fiscal Year 2015

Doc. Date 04/30/2015 Posting Date 04/30/2015 Period 04

Calculate Tax 0

Ref Doc. MONMY 104 0315_D Overall No 0100250081302015

Doc. Currency USD

Doc. Ref Text MONMY 104 0315 DS

Account	Description	Order	Amount	Account	Description	Order	Amount	
3020 50 124000	Allowance for Doubtful		100717			388.78	Adj Bad Debt Allow - Monarch	
3020 50 124000	Allowance for Doubtful		100718			25,655.96	Adj Bad Debt Allow - Monarch	
3020 50 124000	Allowance for Doubtful		100719			5,236.45	Adj Bad Debt Allow - Monarch	
3020 40 620000	Bad Debt Expenses	30200101	100717			31,281.19	Adj Bad Debt Allow - Monarch	
							0.00	

Doc. Type: SA (G/L Account Document) Normal document
 Parked by PDEMAY Posted by CBORDELON
 Doc. Number 100254692 Company Code 3020 Fiscal Year 2015
 Doc. Date 05/31/2015 Posting Date 05/31/2015 Period 05
 Calculate Tax 1
 Ref. Doc. MONMY 104 0515 D Overall No. 0100254692302015
 Doc. Currency USD
 Doc. Hdr Text MONMY 104 0515 DS

Item	Code	PK	Cost Ctr	Order	Profit Ctr	Amount	Text
1	3020	50	124000		100717	9,463.04-	Adj Bad Debt Allow - Monarch
2	3020	50	124000		100718	24,509.42-	Adj Bad Debt Allow - Monarch
3	3020	50	124000		100719	4,670.11-	Adj Bad Debt Allow - Monarch
4	3020	40	620000	30200101	100717	38,642.57	Adj Bad Debt Allow - Monarch
						0 00	

Doc. Type SA (G/L Account Document) Normal document

Prepared by FDEMAY Posted by CBORDELON
Doc. Number 100259383 Company Code 3020 Fiscal Year 2015
Doc. Date 06/30/2015 Posting Date 06/30/2015 Period 06
Calculate Tax
Ref. Doc. MONMY_104_0615 P Overall No. 0100259383302015
Doc. Currency USD
Doc. Hdr Text MONMY 104_0615_PD

Account	Debit	Credit	Description	Account	Debit	Credit	Text
3020 50 124000			Allowance for Doubtful	100717	13,653.06		Adj Bad Debt Allow - Monarch
3020 50 124000			Allowance for Doubtful	100718	10,260.30		Adj Bad Debt Allow - Monarch
3020 50 124000			Allowance for Doubtful	100719	2,667.94		Adj Bad Debt Allow - Monarch
3020 40 620000			Bad Debt Expenses 30200101	100717	26,581.30		Adj Bad Debt Allow - Monarch
						0.00	

Company	Cost Element	Cost Element Name	Document no.	Fiscal year/period	Account Total
	3040	620000 Bad Debt Expenses	100005000	2014/07	395.25
	3040	620000 Bad Debt Expenses	100005097	2014/08	(192.82)
	3040	620000 Bad Debt Expenses	100005156	2014/09	(153.02)
	3040	620000 Bad Debt Expenses	100005251	2014/10	425.27
	3040	620000 Bad Debt Expenses	100005323	2014/11	18.05
	3040	620000 Bad Debt Expenses	100005372	2014/12	(57.13)
	3040	620000 Bad Debt Expenses	100005441	2015/01	28.85
	3040	620000 Bad Debt Expenses	100005498	2015/02	(34.63)
	3040	620000 Bad Debt Expenses	100005571	2015/03	(250.15)
	3040	620000 Bad Debt Expenses	100005633	2015/04	446.20
	3040	620000 Bad Debt Expenses	100005718	2015/05	73.19
	3040	620000 Bad Debt Expenses	100005794	2015/06	420.18
					1,119.24

Doc. Type	SA	S/A Account Document	Normal document
Doc. Number	100005000	Company Code	3040
Doc. Date	07/31/2014	Posting Date	07/31/2014
Calculate Tax	<input type="checkbox"/>	Fiscal Year	2014
Ref. Doc.	JMS-03_2014-07	Period	07
Doc. Currency	USD	Overall No.	0100210852302014
Doc. Hdr Text	Allowance for Doubtful Ac		

Account	Account Hdr Text	Order	Profile Ctr	Amount	
3040 50 124000	Allowance for Doubtful		100722	395.25	Adj Bad Debt Allow - Midway
3040 40 620000	Bad Debt Expenses	30400000	100721	395.25	Adj Bad Debt Allow - Midway
*				0.00	

Doc. Type	SA	Account Document	No.	Doc. Document	No.
Doc. Number	100005097	Company Code	3040	Fiscal Year	2014
Doc. Date	08/31/2014	Posting Date	08/31/2014	Period	08
Calculate Tax	<input type="checkbox"/>				
Ref. Doc.	MONMY_104_0814_D Overall No.		0100216246302014		
Doc. Currency	USD				
Doc. Header Text	MONMY_104_0814_DS				

Item	Cost	PR	Account	Account Description	Cost Type	Order	Process Code	Quantity	Amount	Description
	3040	40	174000	Allowance for Doubtful			100722		192.82	Adj Bad Debt Allow - Midway
	3040	50	620000	Bad Debt Expenses	30400000		100721		192.82	Adj Bad Debt Allow - Midway
*									0.00	

Doc. Type	SA	G/L Account	Document	Normal Document	
Doc. Number	100005156	Company Code	3040	Fiscal Year	2014
Doc. Date	09/30/2014	Posting Date	09/30/2014	Period	09
Calculate Tax	<input type="checkbox"/>				
Ref. Doc.	MONMY 104 0914 D Overall No.		0100221182302014		
Doc. Currency	USD				
Doc. Hdr Text	MONMY_104_0914_DS				

CC	CCd	Account	Account Short Text	Cost Ctr	Order	Profit Ctr	Amount	Text
	3040	40	124000			100722	153.02	Adj Bad Debt Allow - Midway
	3040	50	620000		30400000	100721	153.02-	Adj Bad Debt Allow - Midway
*							0.00	

Doc. Type	SA (S/L Account Document)	Normal Document			
Doc. Number	100055251	Company Code	3040	Fiscal Year	2014
Doc. Date	10/31/2014	Posting Date	10/31/2014	Period	10
Calculate Tax	<input type="checkbox"/>				
Ref. Doc.	MONMY_104_1014_D Overall No.		0100226252302014		
Doc. Currency	USD				
Doc. Hdr Text	MONMY_104_1014_DS				

Account	Account	Account	Account	Account	Amount	Text
3040	50	124000	Allowance for Doubtful		100722	425.27- Adj Bad Debt Allow - Midway
3040	40	620000	Bad Debt Expenses	30400000	100721	425.27 Adj Bad Debt Allow - Midway
*						0.00

Doc. Type	SA	Account Document	Normal document
Doc. Number	10005323	Company Code	3040
Doc. Date	11/30/2014	Posting Date	11/30/2014
Calculate Tax	<input type="checkbox"/>	Fiscal Year	2014
Ref. Doc.	MONMY_104_1114_0	Period	11
Doc. Currency	USD	Overall No	0100228772302014
Doc. Hdr Text	MONMY_104_1114_08		

Account	Account	Account	Description	Account	Account	Account	Account	Account	Account
3040	50	124000	Allowance for Doubtful			100722	18.05	Adj Bad Debt Allow - Midway	
3040	40	620000	Bad Debt Expenses	30400000		100721	18.05	Adj Bad Debt Allow - Midway	
*							0.00		

Doc. Number	100005372	Company Code	3040	Fiscal Year	2014
Doc. Date	12/31/2014	Posting Date	12/31/2014	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref. Doc.	MONMY_104_1214_D Overall No.		0100232286302014		
Doc. Currency	USD				
Doc. Hdr Text	MONMY_104_1214_DS				

Item	Code	PK	Account	Account Short Text	Cost Ctr	Plant	Profit Ctr	Amount	Text
1	3040	40	124000	Allowance for Doubt			100722	57.13	Adj Ban Debt Allow - Midway
2	3040	50	620000	Bad Debt Expenses	30400000		100721	57.13-	Adj Bad Debt Allow - Midway
								0.00	

Doc. Type SA (S/L Account Document) Normal Document
 Doc. Number 100005441 Company Code 3040 Fiscal Year 2015
 Doc. Date 02/04/2015 Posting Date 01/31/2015 Period 01
 Calculate Tax
 Ref. Doc MONMY_104_0115_0 Overall No. 0100237562390015
 Doc. Currency USD
 Doc. Vdr Text MONMY_104_0115_DS

Item	CoCd	PK	Account	Account short text	Cost Ctr	Order	Exotic Ctr	Amount	Text
1	3040	50	114000	Allowance for Doubtful			100722	28.85	Adj Bad Debt Allow Midway
2	3040	40	620000	Bad Debt Expenses	30400000		100721	28.85	Adj Bad Debt Allow - Midway
								0.00	

Doc. Type	SA	Account Document	Normal Document		
Doc. Number	100005498	Company Code	3040	Fiscal Year	2015
Doc. Date	03/03/2015	Posting Date	02/28/2015	Period	02
Calculate Tax	<input type="checkbox"/>				
Ref. Doc.	MONMY_104_0215_D Overall No.		0100241696302015		
Doc. Currency	USD				
Doc. Hcr Text	MONMY_104_0215 DS				

Tr	Code	PR	Account	Account Short Text	Cost Ctr	Order	Profit Ctr	Amount	Text
1	3040	40	124000	Allowance for Doubtful			100720	34.63	Adj Bad Debt Allow - Midway
2	3040	50	620000	Bad Debt Expenses	30400000		100721	34.63	Adj Bad Debt Allow - Midway
								0.00	

Doc. Type	G/L Account Document		Normal document		
Doc. Number	100005371	Company Code	3340	Fiscal Year	2015
Doc. Date	04/06/2015	Posting Date	03/31/2015	Period	03
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	MONMY_104_0315_0 Overall No.		0100246378302015		
Doc. Currency	USD				
Doc. Hdr Text	MONMY_104_0315 DS				

Item	Doc	PR	Account	Account short text	Cost Ctr	Order	Project	Amount	Text
1	3040	40	124000	Allowance for Doubtful			100721	1.30	Adj Bad Debt Allow - Midway
2	3040	40	124000	Allowance for Doubtful			100722	249.15	Adj Bad Debt Allow - Midway
3	3040	50	620000	Bad Debt Expenses	30400000		100721	250.15	Adj Bad Debt Allow - Midway
*								0.00	

Doc. Type	SA	Account	Document	Normal	Account
Doc. Number	100005633	Company Code	3040	Fiscal Year	2015
Doc. Date	04/30/2015	Posting Date	04/30/2015	Period	04
Calculate Tax	<input type="checkbox"/>				
Ref.Doc	MORNY 104 0315_D Overall No		J100200081302015		
Doc. Currency	USD				
Doc. Hdr Text	MORNY_104 0315_0a				

Item	Doc	PK	Account	Account	Check Text	Cost Ctr	Order	Profit Ctr	Amount	Text
1	3040	50	124000		Allowance for Doubtful			100722	446.20	Adj Bad Debt Allow - Midway
2	3040	40	620000		Bad Debt Expenses	30400000		100721	446.20	Adj Bad Debt Allow - Midway
									0.00	

Doc. Type: SA (G/L) Account Document Journal Document					
Doc. Number	10005719	Company Code	3040	Fiscal Year	2015
Doc. Date	05/31/2015	Posting Date	05/31/2015	Period	05
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	MONMY_104_0515_D Overall No.		0100254692302015		
Doc. Currency	USD				
Doc. Hdr Text	MONMY_104_0515_DS				

Doc. No.	Doc. Date	Account	Description	Debit	Credit	Amount	Detail
		3040 50 124300	Allowance for Doubtful		100722	73.19	Adj Bad Debt Allow - Midway
		3040 40 620000	Bad Debt Expenses 30400000	100721		73.19	Adj Bad Debt Allow - Midway
						0.00	

Doc. Type	SA	G/L Account Document	Normal document
Doc. Number	100005794	Company Code	3040
Doc. Date	06/30/2015	Posting Date	06/30/2015
Calculate Tax	<input type="checkbox"/>	Fiscal Year	2015
Ref. Doc.	MONMY_104_0615_P	Overall No.	0100259383302015
Doc. Currency	USD		
Doc. Hdr Text	MONMY_104_0615_PD		

Account	Account	Account	Account	Account	Account	Account	Account	Account	Account
3040	50	124000	Allowance for Doubtful			100722		420.18	Adj Bad Debt Allow - Midway
3040	40	620000	Bad Debt Expenses	30400000		100721		420.18	Adj Bad Debt Allow - Midway
								0.00	

PUC DOCKET NO. 45570
MONARCH UTILITIES I, LP.
TO CHANGE RATES FOR
WATER AND SEWER SERVICE

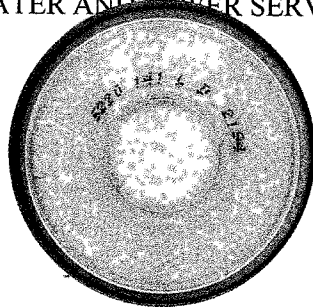
April 28, 2016

April 28, 2016

MONARCH'S SUPPLEMENTAL
RESPONSES TO STAFF'S 5TH RFIs

PUC DOCKET NO. 45570
MONARCH UTILITIES I, LP.
TO CHANGE RATES FOR
WATER AND SEWER SERVICE

April 28, 2016



April 28, 2016

MONARCH'S SUPPLEMENTAL
RESPONSES TO STAFF'S 5TH RFIs