

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-D-1.1 Historical and Per Book Test Year O&M Expense
Witness: Carmelitha Borden-Taylor

Line No	Account No (a)	Description (b)	Reference Schedule (c)	7/1/2014 - 6/30/2015 (d)	1/1/2013 - 12/31/2013 (e)	1/1/2012 - 12/31/2012 (f)
28	Wastewater 701		WP/II-D-1.1	417,283	18,100	15,941
29	703	Salaries and Wages - Employees	WP/II-D-1.1	-	-	-
30	704	Salaries and Wages - Officers, Directors and Majority Stockholders	WP/II-D-1.1	126,559	-	288
31	710	Employee Pensions and Benefits	WP/II-D-1.1	82,619	210,281	199,435
32	711	Purchased Wastewater Treatment	WP/II-D-1.1	101,204	110,680	196,246
33	715	Sludge Removal Expense	WP/II-D-1.1	147,872	144,026	163,469
34	716	Purchased Power	WP/II-D-1.1	-	-	-
35	718	Fuel for Power Production	WP/II-D-1.1	55,434	61,762	45,596
36	720	Chemicals	WP/II-D-1.1	216,659	225,016	299,222
37	731	Materials and Supplies	WP/II-D-1.1	-	-	-
38	732	Contractual Services - Engineering	WP/II-D-1.1	-	-	-
39	733	Contractual Services - Accounting	WP/II-D-1.1	-	-	-
40	734	Contractual Services - Legal	WP/II-D-1.1	86	641	2,276
41	735	Contractual Services - Management Fees	WP/II-D-1.1	-	-	-
42	736	Contractual Services - Testing	WP/II-D-1.1	62,299	63,040	108,306
43	741	Contractual Services - Other	WP/II-D-1.1	103,207	90,333	13,504
44	742	Rental of Building/Real Property	WP/II-D-1.1	8,305	-	-
45	750	Rental of Equipment	WP/II-D-1.1	5,617	-	-
46	756	Transportation Expenses	WP/II-D-1.1	125,945	924	24
47	757	Insurance - Vehicle	WP/II-D-1.1	2,739	-	-
48	758	Insurance - General Liability	WP/II-D-1.1	12	-	-
49	759	Insurance - Workman's Compensation	WP/II-D-1.1	6,769	385	-
50	760	Insurance - Other	WP/II-D-1.1	-	-	-
51	766	Advertising Expenses	WP/II-D-1.1	-	-	-
52	767	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-
53	770	Regulatory Commission Expenses - Other	WP/II-D-1.1	46,623	-	-
54	775	Bad Debt Expense	WP/II-D-1.1	10,974	-	-
		Miscellaneous Expenses	WP/II-D-1.1	1,039,244	-	-
		Subtotal Wastewater		2,559,451	86,979	181,766
55		Total Operating and Maintenance Expenses		18,711,672	20,769,533	22,913,759

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule II-D-1.2(W) Adjustments to Test Year - Water

Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Description (b)	Schedule II-A-1 Reference (c)	Workpaper Reference (d)	Amount (e)	Sponsoring Witness (f)	Cause of Increase/Decrease (g)
1							
2	601	Salaries and Wages - Employees	Ln 3	WP/II-D-1.1	(9,286)	Bordelon	Sale of Blue Mound
3	601	Salaries and Wages - Employees	Ln 3	WP/II-D-1.1	(4,326)	Bordelon	Sale of Midway
4	610	Purchased Water	Ln 5	WP/II-D-1.1	(5,370)	Bordelon	Sale of Blue Mound
5	610	Purchased Water	Ln 5	WP/II-D-1.1	(98,404)	Bordelon	Sale of Midway
6	615	Purchased Water	Ln 5	WP/II-D-1.1	(25,759)	Bordelon	Weather Normalization Adjustments
7	615	Purchased Power	Ln 6	WP/II-D-1.1	(34,108)	Bordelon	Sale of Blue Mound
8	615	Purchased Power	Ln 6	WP/II-D-1.1	(3,569)	Bordelon	Sale of Midway
9	618	Chemicals	Ln 6	WP/II-D-1.1	(17,263)	Bordelon	Weather Normalization Adjustments
10	618	Chemicals	Ln 7	WP/II-D-1.1	(6,665)	Bordelon	Sale of Blue Mound
11	620	Materials and Supplies	Ln 7	WP/II-D-1.1	(8,716)	Bordelon	Weather Normalization Adjustments
12	620	Materials and Supplies	Ln 8	WP/II-D-1.1	(20,809)	Bordelon	Sale of Blue Mound
13	620	Materials and Supplies	Ln 8	WP/II-D-1.1	(10,046)	Bordelon	Sale of Midway
14	633	Contractual Services - Legal	Ln 10	WP/II-D-1.1	(16,076)	Bordelon	Sale of Blue Mound
15	633	Contractual Services - Legal	Ln 10	WP/II-D-1.1	(7,633)	Bordelon	Sale of Midway
16	635	Contractual Services - Testing	Ln 11	WP/II-D-1.1	(2,790)	Bordelon	Sale of Blue Mound
17	635	Contractual Services - Testing	Ln 11	WP/II-D-1.1	(1,979)	Bordelon	Sale of Midway
18	636	Contractual Services - Other	Ln 12	WP/II-D-1.1	(5,904)	Bordelon	Sale of Blue Mound
19	636	Contractual Services - Other	Ln 12	WP/II-D-1.1	(7,789)	Bordelon	Sale of Midway
20	670	Bad Debt Expense	Ln 21	WP/II-D-1.1	(1,119)	Bordelon	Sale of Midway
21	675	Miscellaneous Expenses	Ln 22	WP/II-D-1.1	(76)	Bordelon	Sale of Blue Mound
22	675	Miscellaneous Expenses	Ln 22	WP/II-D-1.1	(1,447)	Bordelon	Sale of Midway
23			Ln 22	WP/II-D-1.1	114,814	Bordelon	Change in allocated costs due to Sale of Blue Mound and Midway
24							
25		TOTAL			(174,322)		

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-1.2(S) Adjustments to Test Year - Wastewater
 Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Description (b)	A-1 Reference (c)	Workpaper Reference (d)	Amount (e)	Sponsoring Witness (f)	Cause of Increase/Decrease (g)
1	701	Salaries and Wages - Employees	Ln 24	WP/II-D-1.1	630	BordeIon	Sale of Blue Mound
2	711	Sludge Removal Expense	Ln 27	WP/II-D-1.1	(179,141)	BordeIon	Sale of Blue Mound
3	720	Materials and Supplies	Ln 30	WP/II-D-1.1	(1,220)	BordeIon	Sale of Blue Mound
4	731	Contractual Services - Engineering	Ln 31	WP/II-D-1.1	(3,305)	BordeIon	Sale of Blue Mound
5	735	Contractual Services - Testing	Ln 33	WP/II-D-1.1	(8,713)	BordeIon	Sale of Blue Mound
6	775	Miscellaneous Expenses	Ln 43	WP/II-D-1.1	(630)	BordeIon	Sale of Blue Mound
7	775	Miscellaneous Expenses	Ln 43	WP/II-D-1.1	(630)	BordeIon	Sale of Blue Mound
8					(225,436)	BordeIon	Change in allocated costs due to
9							Sale of Blue Mound and Midway
10		TOTAL			(417,814)		

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-1.2(SH) Adjustments to Test Year - Shared Costs
 Witness: Carmelitha Bordeaux-Taylor

Line No	Account No (a)	Description (b)	Schedule II-A-1 Reference (c)	Workpaper Reference (d)	Amount (e)	Sponsoring Witness (f)	Cause of Increase/Decrease (g)
1	601	Salaries and Wages - Employees	Ln 3/Ln 24	WP/II-D-1.1	244,047	Bordeion	Increase due to merit and additional headcount
2	604	Employee Pensions and Benefits	Ln 4/Ln 25	WP/II-D-1.1	36,487	Bordeion	Increase due to merit and additional headcount
3	615	Purchased Power	Ln 6	WP/II-D-1.1	(306)	Bordeion	Weather Normalization Adjustments
4	618	Chemicals	Ln 7/Ln 29	WP/II-D-1.1	(44)	Bordeion	Weather Normalization Adjustments
5	636	Contractual Services - Other	Ln 12/Ln 34	WP/II-D-1.1	3,750	Bordeion	Increase in External Audit Fees
6	641	Rental of Building/Real Property	Ln 13/Ln 35	WP/II-D-1.1	(90,901)	Bordeion	Decrease in Lease Expense. Conroe Office Lease ended 08.2015
7	675	Miscellaneous Expenses	Ln 23/Ln 44	WP/II-D-1.1	65,261	Bordeion	Increase in Shared Services Allocated from Parent
8							
9		Total			258,294		
10							

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-2 Bad Debt Expense
 Witness: Carmelitha Bordelon-Taylor

Line No	Workpaper Reference (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				Monarch reserves according to these percentages of Accounts Receivable that are past due:				
3				100% Of Accounts Receivable Balances Over 90 Days				
4				50% Of Accounts Receivable Balances Between 60 and 90 days				
5				25% Of Accounts Receivable Balances Between 30 and 60 days				
6								
7				<u>Past due accounts</u>				
8				Each month we compare the balance in the reserve account to the amount we expect to be				
9				uncollectible using the above percentages. We then adjust this balance to the expected				
10				amount and offset the difference to Bad Debt Expense.				
11								
12								
13								
14								
15	No workpaper							
16	No workpaper							
17	No workpaper							

	Test Year	2013	2012
TY Ended June 30, 2015	333,022	370,072	843,429
670 - Bad Debt Expense Total			
670 - Bad Debt Expense Water	286,399	318,262	725,349
670 - Bad Debt Expense Wastewater	46,623	51,810	118,080

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-3.1 Advertising
 Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Description (b)	Workpaper Reference (c)	Test Year (d)	01/01/2013 - 12/31/2013 (e)	01/01/2012 - 12/31/2012 (f)
1	660	Public Health and Safety	WP/II-A-2	-	-	-
2	660	Conservation of Water	WP/II-A-2	-	-	-
3	660	Explanation of billing practices, rates, rules, and regulation	WP/II-A-2	-	-	-
4	660	Other Advertising programs	WP/II-A-2	-	-	-
5	675/775	Advertising Allocated from Affiliate	WP/II-A-2	38,195	33,492	32,927
6		Total Advertising Expense	WP/II-A-2	38,195	33,492	32,927
7		No Advertising included in Cost of Service (II-A-2)				
8						
9						
10						

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-3.2 Contribution and Donation Expense
 Witness: Carmelitha Bordon-Taylor

Line No	Account No (a)	Name/Type of Organization (b)	Workpaper Reference (c)	Test Year (d)
1	660	Contribution to Carolynn Estates HOA to repair road	WP/II-A-2	3,300
2	660	Help to Others Program	WP/II-A-2	13,060
3	675/775	Contributions and Donations Allocated from Affiliate	WP/II-A-2	56,198
4		Total		
5				
6				
7				
8		No Contribution and Donation Expenses included in Cost of Service (II-A-2)		72,558

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-3.3 Industry Organization Membership Dues
 Witness: Carmelitha Bordeon-Taylor

Line No	Account No (a)	Name/Type of Organization (b)	Workpaper Reference (c)	Test Year (d)	Amount Attributable to Lobbying (e)	Test Year (f)
1	675	IWSCOT (Independent Water & Sewer Companies of Texas, Inc.)	No workpaper	14,267	-	14,267
2	675	NAWC (National Association of Water Companies)	No workpaper	15,574	2,492	13,082
3						
4						
5		Industry Organization Membership Dues- Total		29,841	2,492	27,349

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule II-D-4 Summary of Outside Services Employed

Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Vendor (b)	Outside Service (c)	Reference Schedule (d)	Per Book (Direct + Alloc.) (e)	K&M (f)	Adj Total (g)
1	633	Various	Legal	WP/II-D-4	27,597	(23,709)	3,888
2	635	Various	Lab Services/ Pre-employment Medical/ Drug testing	WP/II-D-4	185,747	(4,770)	180,977
3	636	Various	Various	WP/II-D-4	707,751	(10,468)	697,283
4	733	Various	Legal	WP/II-D-4	8,799	(8,713)	86
5	735	Various	Lab Services/ Pre-employment Medical/ Drug testing	WP/II-D-4	64,101	-	64,101
6	736	Various	Various	WP/II-D-4	100,880	525	101,405
8		Total			1,094,875	(47,135)	1,047,740
9							
10							

See WP/II-D-4 for details of Outside Services and whether or not they are continuing in nature.

Monarch Utilities I, L.P.
 Docket No. 43570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-6 Rents and Leases
 Witness: Carmelitha Borden-Taylor

There are no supporting workpapers for this schedule.

Line No	Account No (a)	Description/Lessor (b)	Type of Lease (c)	From (d)	To (e)	Billing Method (f)	Total (g)	Test Year Water (h)	Waste Water (i)
1	641/741	Rental of Buildings/Real Property							
2		DAVID G. STANLEY	Office	2/1/2011	1/31/2016	Monthly	54,000	45,440	7,560
3		LARRY M. MILLER	Office	2/1/2014	2/1/2017	Monthly	36,000	30,960	5,040
4							18,000	15,480	2,520
5	642/742	Rental of Equipment	Copiers	5/17/2013	5/16/2014 - Extended automatically for successive 12 months unless written notice between 90 and 150 days before end of any term	Monthly rate per copier	7,774	6,686.03	1,088
6		AMERICAN BUSINESS MACHINES INC							
7									
8		CSI Leasing Inc	Computers Networking and Telecom equipment, PCs, disk storage, misc hardware	First day of month following installation or date if it is the first of a month.	8/31/2015	Rate per computer - due in advance, the first day of the month	7,629	6,561	1,068
9		CSI - Schedule 26	Networking and Telecom equipment, PCs, disk storage, misc hardware	4/1/2011	8/31/2015	Rate per computer - due in advance, the first day of the month			
10		CSI - Schedule 27	Networking and Telecom equipment, PCs, disk storage, misc hardware	8/1/2011	8/31/2015	Rate per computer - due in advance, the first day of the month			
11		CSI - Schedule 28 - SWMC	Networking and Telecom equipment, PCs, disk storage, misc hardware	12/1/2011	8/31/2015	Rate per computer - due in advance, the first day of the month			
12		GE CAPITAL	Copiers	5/17/2013	5/16/2016	Monthly rate per copier	21,466	18,461	3,005
13		WELLS FARGO FINANCIAL LEASING	Copiers	5/17/2013	5/16/2014 - Extended automatically for successive 12 months unless written notice between 90 and 150 days before end of any term	Monthly rate per copier	3,256	2,800	456
14		J.A. AGUIRRE FAMILY PARTNERS	Easement for tank	4/1/2009	Until cancelled or need ceases to exist.	Annual payment	2,000	2,000	-
15		Total Rental of Equipment					42,125	36,507	5,617
16		Transportation Expenses					126,171	108,507	17,664
17	650/750								
18									

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-6 Rents and Leases
 Witness: Carmelitha Bordeleon-Taylor

There are no supporting workpapers for this schedule.

Line No	Account No (e)	Description/Lessor (b)	Type of Lease (c)	Term		Billing Method (f)	Total (g)	Test Year Water (h)	Waste Water (i)
				From (d)	To (e)				
19		GE FLEET SERVICES	Vehicle	9/1/2011	Min lease term per vehicle is 367 days then until either party cancels (30 days' notice)	Rate per vehicle	15,768	13,561	2,208
20		EMKAY INC	Vehicle	1/2/2008	Min lease term per vehicle is 367 days then until either party cancels (30 days' notice)	Rate per vehicle	110,403	94,947	15,456
21		Allocated Rents and Leases:							
22	675/775	Miscellaneous Expenses				See IV-4.1 Cost Allocation Manual	482,674	415,184	67,489
23		Allocation of expenses to/from SMC Utilities, Inc.				See IV-4.1 Cost Allocation	147,289	126,668	20,620
24		Office Space, Equipment, Vehicle and Other Rentals							
25		Major vendors include							
26		GE Fleet, Emkay, CSI							
27		Allocation of Corporate expenses from Southwest Water Company							
28		Office Space, Equipment, Vehicle and Other Rentals							
29		Major vendors include:							
30		GE Capital, Emkay, CSI, American Business Machines, Wells Fargo							
31		(Amounts presented are calculated through an allocation of Corporate Expenses and may not be exact.)							
32									
33									
34									

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-9 Payroll, Capitalized vs. Expensed
 Witness: Carmelitha Bordeleon-Taylor

Line No	Account No (a)	Account Description (b)	Reference Schedule (c)	Per Book (d)
1		Payroll - Test Year		
2	601	Salaries and Wages - Employees	WP/II-D-9.a	211,777
3	604	Employee Pensions and Benefits	WP/II-D-9.a	2,508
4	620	Materials and Supplies	WP/II-D-9.a	55
5	658	Insurance - Workman's Compensation	WP/II-D-9.a	-
6	701	Salaries and Wages - Employees	WP/II-D-9.a	(6,151)
7	704	Employee Pensions and Benefits	WP/II-D-9.a	84
8	720	Materials and Supplies	WP/II-D-9.a	(958)
9	601	Salaries and Wages - Employees	WP/II-D-9.a	2,775,977
10	604	Employee Pensions and Benefits	WP/II-D-9.a	866,906
11	620	Materials and Supplies	WP/II-D-9.a	(1,798)
12	636	Contractual Services - Other	WP/II-D-9.a	20,899
13	658	Insurance - Workman's Compensation	WP/II-D-9.a	84
14				
15				
16				
17		Capitalized	WP/II-D-9.b	277,809
18		Expensed	WP/II-D-9.a	3,869,383
19				
20				
21				
22				
23		Total		4,147,192
24		Payroll - Comparison Year 2013		
25	601	Salaries and Wages - Employees	WP/II-D-9.a	650,872
26	604	Employee Pensions and Benefits	WP/II-D-9.a	2,582
27	620	Materials and Supplies	WP/II-D-9.a	-
28	658	Insurance - Workman's Compensation	WP/II-D-9.a	-
29	701	Salaries and Wages - Employees	WP/II-D-9.a	18,100
30	704	Employee Pensions and Benefits	WP/II-D-9.a	-
31	720	Materials and Supplies	WP/II-D-9.a	-
32	601	Salaries and Wages - Employees	WP/II-D-9.a	2,307,222
33	604	Employee Pensions and Benefits	WP/II-D-9.a	1,034,332
34	620	Materials and Supplies	WP/II-D-9.a	-
35	636	Contractual Services - Other	WP/II-D-9.a	16,680
36	658	Insurance - Workman's Compensation	WP/II-D-9.a	1,462
37				
38				
39				
40		Capitalized	WP/II-D-9.c	48,087
41		Expensed	WP/II-D-9.a	4,031,249
42				
43				
44				
45				
46		Total		4,079,336

Percent
6.70%
93.30%

Percent
1.18%
98.82%

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-9 Payroll, Capitalized vs. Expensed
 Witness: Carmelitha Bordeleon-Taylor

Line No	Account No (a)	Account Description (b)	Reference Schedule (c)	Per Book (d)
47		Payroll - Comparison Year 2012		
48	601	Salaries and Wages - Employees	WP/II-D-9.a	565,457
49	604	Employee Pensions and Benefits	WP/II-D-9.a	757
50	620	Materials and Supplies	WP/II-D-9.a	238
51	658	Insurance - Workman's Compensation	WP/II-D-9.a	-
52	701	Salaries and Wages - Employees	WP/II-D-9.a	15,941
53	704	Employee Pensions and Benefits	WP/II-D-9.a	288
54	720	Materials and Supplies	WP/II-D-9.a	-
55	601	Salaries and Wages - Employees	WP/II-D-9.a	2,304,487
56	604	Employee Pensions and Benefits	WP/II-D-9.a	902,050
57	620	Materials and Supplies	WP/II-D-9.a	(238)
58	636	Contractual Services - Other	WP/II-D-9.a	8,617
59	658	Insurance - Workman's Compensation	WP/II-D-9.a	(170)
60				
61				
62				
63		Capitalized	WP/II-D-9.d	23,848
64		Expensed	WP/II-D-9.a	3,797,426
65				
66				
67				
68				
69		Total		3,821,274

Percent	
	0.62%
	99.38%

Monarch Utilities I, L.P.

Docket No. 45370

Test Year Ending 6/30/2015

Errata - Schedule II-D-9.1.a Payroll Detail - Actual Payroll Expense

Witness: Carmelitha Borden-Taylor

0.86

0.14

Line No	Account No (a)	Account Description (b)	Reference Schedule (c)	Per Book (d)	Functionalization Factor (g)	Water (g)	Wastewater (g)	Total (g)
1		Payroll - July-December 2015						
2	601	Salaries and Wages - Employees	WP/II-D-9.1.b.10	1,377,876	WTR-WWR	1,184,973	192,903	1,377,876
3	604	Employee Pensions and Benefits	WP/II-D-9.1.b.10	453,972	WTR-WWR	390,416	63,556	453,972
4	620	Materials and Supplies	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
5	701	Salaries and Wages - Employees	WP/II-D-9.1.b.10	3,832	WTR-WWR	3,296	536	3,832
6	704	Employee Pensions and Benefits	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
7	720	Materials and Supplies	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
8	601	Salaries and Wages - Employees	WP/II-D-9.1.b.10	1,835,680	WTR-WWR	1,578,684	256,995	1,835,680
9	604	Employee Pensions and Benefits	WP/II-D-9.1.b.10	1,199,200	WTR-WWR	1,031,312	167,888	1,199,200
10	620	Materials and Supplies	WP/II-D-9.1.b.10	178,676	WTR-WWR	153,661	25,015	178,676
11	636	Contractual Services - Other	WP/II-D-9.1.b.10	457,804	WTR-WWR	393,711	64,093	457,804
12	658	Insurance - Workman's Compensation	WP/II-D-9.1.b.10	160,620	WTR-WWR	138,133	22,487	160,620
13		Regular	WP/II-D-9.1.b.10	1,835,680		1,578,684	256,995	1,835,680
14		Overtime	WP/II-D-9.1.b.10					
15		Other	WP/II-D-9.1.b.10					
16		Capital	WP/II-D-9.1.b.10					
17		Expense	WP/II-D-9.1.b.10					
18		Total	WP/II-D-9.1.b.10	1,996,300		1,716,818	279,482	1,996,300
19		Payroll - Test Year						
20	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	211,777	WTR-WWR	182,128	29,649	211,777
21	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	2,508	WTR-WWR	2,157	351	2,508
22	620	Materials and Supplies	WP/II-D-9.1.a.6	55	WTR-WWR	47	8	55
23	701	Salaries and Wages - Employees	WP/II-D-9.1.a.6	(6,151)	WTR-WWR	(5,290)	(861)	(6,151)
24	704	Employee Pensions and Benefits	WP/II-D-9.1.a.6	84	WTR-WWR	72	12	84
25	720	Materials and Supplies	WP/II-D-9.1.a.6	(958)	WTR-WWR	(824)	(134)	(958)
26	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	2,775,977	WTR-WWR	2,387,340	388,637	2,775,977
27	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	866,906	WTR-WWR	745,539	121,367	866,906
28	620	Materials and Supplies	WP/II-D-9.1.a.6	(1,798)	WTR-WWR	(1,546)	(252)	(1,798)
29	636	Contractual Services - Other	WP/II-D-9.1.a.6	20,899	WTR-WWR	17,973	2,926	20,899
30	658	Insurance - Workman's Compensation	WP/II-D-9.1.a.6	84	WTR-WWR	72	12	84
31		Regular	WP/II-D-9.1.a.6	3,869,383		3,327,669	541,714	3,869,383
32		Overtime	WP/II-D-9.1.a.6					
33		Other	WP/II-D-9.1.a.6					
34	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	2,639,584	WTR-WWR	2,270,042	369,542	2,639,584
35	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	342,020	WTR-WWR	294,137	47,883	342,020
36	620	Materials and Supplies	WP/II-D-9.1.a.6	887,779	WTR-WWR	763,490	124,289	887,779
37	636	Contractual Services - Other	WP/II-D-9.1.a.6	277,809	WTR-WWR	238,916	38,893	277,809
38	658	Insurance - Workman's Compensation	WP/II-D-9.1.a.6	3,869,383	WTR-WWR	3,327,669	541,714	3,869,383
39		Regular	WP/II-D-9.1.a.6	4,147,192		3,566,583	580,607	4,147,192
40		Overtime	WP/II-D-9.1.a.6					
41		Other	WP/II-D-9.1.a.6					
42	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	277,809	WTR-WWR	238,916	38,893	277,809
43	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	3,869,383	WTR-WWR	3,327,669	541,714	3,869,383
44		Capital	WP/II-D-9.1.a.6					
45		Expense	WP/II-D-9.1.a.6					
46		Total	WP/II-D-9.1.a.6	4,147,192		3,566,583	580,607	4,147,192

Percent	8.05%
	91.95%

Percent	6.70%
	93.30%

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-D-9.1.b Actual Payroll Expense by Month
Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Month (b)	Type (c)	Reference Schedule (d)	Per Book (e)	Capitalized (h)	Expensed (f)	Total (j)
2	Various	Dec-15	Regular	WP/II-D-9.1.b.10	195,852			
3	Various	Dec-15	Overtime	WP/II-D-9.1.b.10	32,591			
4	Various	Dec-15	Other	WP/II-D-9.1.b.10	107,000			
5	Various	Dec-15	Total		335,443	39,066	335,443	374,509
6	Various	Nov-15	Regular	WP/II-D-9.1.b.10	184,808			
7	Various	Nov-15	Overtime	WP/II-D-9.1.b.10	27,772			
8	Various	Nov-15	Other	WP/II-D-9.1.b.10	71,901			
9	Various	Nov-15	Total		284,481	46,130	284,481	330,611
10	Various	Oct-15	Regular	WP/II-D-9.1.b.10	214,598			
11	Various	Oct-15	Overtime	WP/II-D-9.1.b.10	29,711			
12	Various	Oct-15	Other	WP/II-D-9.1.b.10	75,863			
13	Various	Oct-15	Total		320,172	19,887	320,172	340,059
14	Various	Sep-15	Regular	WP/II-D-9.1.b.10	200,631			
15	Various	Sep-15	Overtime	WP/II-D-9.1.b.10	27,631			
16	Various	Sep-15	Other	WP/II-D-9.1.b.10	52,680			
17	Various	Sep-15	Total		280,942	14,641	280,942	295,583
18	Various	Aug-15	Regular	WP/II-D-9.1.b.10	193,463			
19	Various	Aug-15	Overtime	WP/II-D-9.1.b.10	28,427			
20	Various	Aug-15	Other	WP/II-D-9.1.b.10	76,185			
21	Various	Aug-15	Total		298,075	23,937	298,075	322,012
22	Various	Jul-15	Regular	WP/II-D-9.1.b.10	209,848			
23	Various	Jul-15	Overtime	WP/II-D-9.1.b.10	32,545			
24	Various	Jul-15	Other	WP/II-D-9.1.b.10	74,174			
25	Various	Jul-15	Total		316,567	16,958	316,567	333,525
26	Various	Jul-Dec 15	Regular	WP/II-D-9.1.b.10	1,199,200			
27	Various	Jul-Dec 15	Overtime	WP/II-D-9.1.b.10	178,677			
28	Various	Jul-Dec 15	Other	WP/II-D-9.1.b.10	457,803			
29	Various	Jul-Dec 15	Total		1,835,680	160,620	1,835,680	1,996,300
30	Various	Jun-15	Regular	WP/II-D-9.1.b.1-4	194,353			
31	Various	Jun-15	Overtime	WP/II-D-9.1.b.1-4	22,801			
32	Various	Jun-15	Other	WP/II-D-9.1.b.1-4	48,728			
33	Various	Jun-15	Total		265,883	27,675	265,883	293,558
34	Various	May-15	Regular	WP/II-D-9.1.b.1-4	193,688			
35	Various	May-15	Overtime	WP/II-D-9.1.b.1-4	35,094			
36	Various	May-15	Other	WP/II-D-9.1.b.1-4	76,209			

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-D-9.1.b Actual Payroll Expense by Month
Witness: Carmelicha Bordelon-Taylor

Line No	Account No (a)	Month (b)	Type (c)	Reference Schedule (d)	Per Book (e)	Capitalized (h)	Expensed (i)	Total (j)
45	Various	May-15	Total	WP/II-D-9.1.b.1-4	304,991	11,631	304,991	316,622
46	Various	Apr-15	Regular	WP/II-D-9.1.b.1-4	196,177			
47	Various	Apr-15	Overtime	WP/II-D-9.1.b.1-4	23,243			
48	Various	Apr-15	Other	WP/II-D-9.1.b.1-4	67,958			
49	Various	Apr-15	Total	WP/II-D-9.1.b.1-4	287,378	23,516	287,378	310,894
50	Various	Mar-15	Regular	WP/II-D-9.1.b.1-4	198,635			
51	Various	Mar-15	Overtime	WP/II-D-9.1.b.1-4	21,286			
52	Various	Mar-15	Other	WP/II-D-9.1.b.1-4	70,916			
53	Various	Mar-15	Total	WP/II-D-9.1.b.1-4	290,837	13,452	290,837	304,289
54	Various	Feb-15	Regular	WP/II-D-9.1.b.1-4	191,477			
55	Various	Feb-15	Overtime	WP/II-D-9.1.b.1-4	16,596			
56	Various	Feb-15	Other	WP/II-D-9.1.b.1-4	96,601			
57	Various	Feb-15	Total	WP/II-D-9.1.b.1-4	304,673	19,218	304,673	323,891
58	Various	Jan-15	Regular	WP/II-D-9.1.b.1-4	197,019			
59	Various	Jan-15	Overtime	WP/II-D-9.1.b.1-4	37,805			
60	Various	Jan-15	Other	WP/II-D-9.1.b.1-4	66,898			
61	Various	Jan-15	Total	WP/II-D-9.1.b.1-4	301,722	18,021	301,722	319,744
62	Various	Dec-14	Regular	WP/II-D-9.1.b.1-4	252,759			
63	Various	Dec-14	Overtime	WP/II-D-9.1.b.1-4	33,471			
64	Various	Dec-14	Other	WP/II-D-9.1.b.1-4	41,704			
65	Various	Dec-14	Total	WP/II-D-9.1.b.1-4	327,935	2,975	327,935	330,910
66	Various	Nov-14	Regular	WP/II-D-9.1.b.1-4	189,680			
67	Various	Nov-14	Overtime	WP/II-D-9.1.b.1-4	30,181			
68	Various	Nov-14	Other	WP/II-D-9.1.b.1-4	83,270			
69	Various	Nov-14	Total	WP/II-D-9.1.b.1-4	303,131	5,993	303,131	309,124
70	Various	Oct-14	Regular	WP/II-D-9.1.b.1-4	240,881			
71	Various	Oct-14	Overtime	WP/II-D-9.1.b.1-4	29,049			
72	Various	Oct-14	Other	WP/II-D-9.1.b.1-4	70,093			
73	Various	Oct-14	Total	WP/II-D-9.1.b.1-4	340,023	22,852	340,023	362,876
74	Various	Sep-14	Regular	WP/II-D-9.1.b.1-4	193,183			
75	Various	Sep-14	Overtime	WP/II-D-9.1.b.1-4	30,680			
76	Various	Sep-14	Other	WP/II-D-9.1.b.1-4	72,979			
77	Various	Sep-14	Total	WP/II-D-9.1.b.1-4	296,843	53,924	296,843	350,767
78	Various	Aug-14	Regular	WP/II-D-9.1.b.1-4	130,435			

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-D-9.1.b Actual Payroll Expense by Month
Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Month (b)	Type (c)	Reference Schedule (d)	Per Book (e)	Capitalized (h)	Expensed (i)	Total (j)
88	Various	Aug-14	Overtime	WP/II-D-9.1.b.1-4	29,294			
89	Various	Aug-14	Other	WP/II-D-9.1.b.1-4	72,378			
90	Various	Aug-14	Total	WP/II-D-9.1.b.1-4	232,107	71,387	232,107	303,494
91								
92	Various	Jul-14	Regular	WP/II-D-9.1.b.1-4	461,297			
93	Various	Jul-14	Overtime	WP/II-D-9.1.b.1-4	32,518			
94	Various	Jul-14	Other	WP/II-D-9.1.b.1-4	120,044			
95	Various	Jul-14	Total	WP/II-D-9.1.b.1-4	613,860	7,164	613,860	621,024
96								
97			Regular	WP/II-D-9.1.b.2	2,639,584			
98			Overtime	WP/II-D-9.1.b.3	342,020			
99			Other	WP/II-D-9.1.b.4	887,779			
100		Total Test Year			3,869,383	277,809	3,869,383	4,147,192
101								
102	Various	Dec-13	Regular	WP/II-D-9.1.b.5-8	212,175			
103	Various	Dec-13	Overtime	WP/II-D-9.1.b.5-8	38,329			
104	Various	Dec-13	Other	WP/II-D-9.1.b.5-8	17,636			
105	Various	Dec-13	Total	WP/II-D-9.1.b.5-8	268,140	(249)	268,140	267,891
106								
107	Various	Nov-13	Regular	WP/II-D-9.1.b.5-8	193,570			
108	Various	Nov-13	Overtime	WP/II-D-9.1.b.5-8	36,998			
109	Various	Nov-13	Other	WP/II-D-9.1.b.5-8	96,505			
110	Various	Nov-13	Total	WP/II-D-9.1.b.5-8	327,073	(2,301)	327,073	324,772
111								
112	Various	Oct-13	Regular	WP/II-D-9.1.b.5-8	211,127			
113	Various	Oct-13	Overtime	WP/II-D-9.1.b.5-8	26,247			
114	Various	Oct-13	Other	WP/II-D-9.1.b.5-8	101,901			
115	Various	Oct-13	Total	WP/II-D-9.1.b.5-8	339,275	6,436	339,275	345,711
116								
117	Various	Sep-13	Regular	WP/II-D-9.1.b.5-8	240,945			
118	Various	Sep-13	Overtime	WP/II-D-9.1.b.5-8	32,810			
119	Various	Sep-13	Other	WP/II-D-9.1.b.5-8	62,156			
120	Various	Sep-13	Total	WP/II-D-9.1.b.5-8	335,911	5,897	335,911	341,808
121								
122	Various	Aug-13	Regular	WP/II-D-9.1.b.5-8	201,266			
123	Various	Aug-13	Overtime	WP/II-D-9.1.b.5-8	29,876			
124	Various	Aug-13	Other	WP/II-D-9.1.b.5-8	88,950			
125	Various	Aug-13	Total	WP/II-D-9.1.b.5-8	320,092	14,464	320,092	334,556
126								
127	Various	Jul-13	Regular	WP/II-D-9.1.b.5-8	212,044			
128	Various	Jul-13	Overtime	WP/II-D-9.1.b.5-8	34,417			
129	Various	Jul-13	Other	WP/II-D-9.1.b.5-8	90,003			
130	Various	Jul-13	Total	WP/II-D-9.1.b.5-8	336,464	4,620	336,464	341,084

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-9.1.b Actual Payroll Expense by Month
 Witness: Carmelicha Bordelon-Taylor

Line No	Account No (a)	Month (b)	Type (c)	Reference Schedule (d)	Per Book (e)	Capitalized (h)	Expensed (f)	Total (j)
131	Various	Jun-13	Regular	WP/II-D-9.1.b.5-8	202,437			
132	Various	Jun-13	Overtime	WP/II-D-9.1.b.5-8	30,675			
133	Various	Jun-13	Other	WP/II-D-9.1.b.5-8	132,529			
134	Various	Jun-13	Total	WP/II-D-9.1.b.5-8	365,642	630	365,642	366,272
135	Various	May-13	Regular	WP/II-D-9.1.b.5-8	218,300			
136	Various	May-13	Overtime	WP/II-D-9.1.b.5-8	23,367			
137	Various	May-13	Other	WP/II-D-9.1.b.5-8	72,354			
138	Various	May-13	Total	WP/II-D-9.1.b.5-8	314,021	2,342	314,021	316,364
139	Various	Apr-13	Regular	WP/II-D-9.1.b.5-8	234,449			
140	Various	Apr-13	Overtime	WP/II-D-9.1.b.5-8	23,623			
141	Various	Apr-13	Other	WP/II-D-9.1.b.5-8	76,736			
142	Various	Apr-13	Total	WP/II-D-9.1.b.5-8	334,808	260	334,808	335,068
143	Various	Mar-13	Regular	WP/II-D-9.1.b.5-8	213,933			
144	Various	Mar-13	Overtime	WP/II-D-9.1.b.5-8	28,442			
145	Various	Mar-13	Other	WP/II-D-9.1.b.5-8	165,002			
146	Various	Mar-13	Total	WP/II-D-9.1.b.5-8	407,377	11,291	407,377	418,668
147	Various	Feb-13	Regular	WP/II-D-9.1.b.5-8	201,571			
148	Various	Feb-13	Overtime	WP/II-D-9.1.b.5-8	21,411			
149	Various	Feb-13	Other	WP/II-D-9.1.b.5-8	21,502			
150	Various	Feb-13	Total	WP/II-D-9.1.b.5-8	244,483	1,841	244,483	246,324
151	Various	Jan-13	Regular	WP/II-D-9.1.b.5-8	270,872			
152	Various	Jan-13	Overtime	WP/II-D-9.1.b.5-8	37,311			
153	Various	Jan-13	Other	WP/II-D-9.1.b.5-8	129,780			
154	Various	Jan-13	Total	WP/II-D-9.1.b.5-8	437,963	2,856	437,963	440,819
155	Various	Total 2013	Regular	WP/II-D-9.1.b.6	2,612,689			
156	Various	Total 2013	Overtime	WP/II-D-9.1.b.7	363,505			
157	Various	Total 2013	Other	WP/II-D-9.1.b.8	1,055,055			
158	Various	Total 2013	Total		4,031,249	48,087	4,031,249	4,079,336

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Test Year Ending 6/30/2015

CONFIDENTIAL

Errata - Schedule II-D-9.1.f Payroll Detail - Test Year vs. Requested Reconciliation
Witness: Carmelitha Bordeaux-Taylor

See CONFIDENTIAL Errata Schedule II-D-9.1.f

Monarch Utilities I, L.P.

Docket No. 45570

CONFIDENTIAL

Test Year Ending 6/30/2015

Errata - Schedule II-D-9.1.1.g Payroll Detail - Employee Benefits and Incentive Compensa

Witness: Carmelitha Bordelon-Taylor

See CONFIDENTIAL Errata Schedule II-D-9.1.1.g

Monarch Utilities I, L.P.

Docket No. 45570 0.86 0.14

Test Year Ending 6/30/2015

Errata - Schedule II-D-9.3.b Other Payroll Information - Number of Employees

Witness: Carmelitha Bordon-Taylor

Line No	Month (a)	Source (b)	Number of Employees - Direct		Total (f)	Number of Employees - Allocated to Water/Wastewater		Total (i)
			Water (c)	Wastewater (d)		Water (g)	Wastewater (h)	
1	2009 Avg	WP/II-D-9.3.b.1	42	7	49	18	3	21
2	2010 Avg	WP/II-D-9.3.b.1	58	9	67	23	4	27
3	2011 Avg	WP/II-D-9.3.b.1	52	9	61	22	4	25
4	2012 Avg	WP/II-D-9.3.b.1	48	8	56	20	3	23
5	2013 Avg	WP/II-D-9.3.b.1	48	8	56	20	3	23
6	Test Year Avg	WP/II-D-9.3.b.2	50	8	58	21	3	24
7	Jan-12	WP/II-D-9.3.b.1	46	8	54	19	3	22
8	Feb-12	WP/II-D-9.3.b.1	49	8	57	20	3	23
9	Mar-12	WP/II-D-9.3.b.1	48	8	56	20	3	23
10	Apr-12	WP/II-D-9.3.b.1	49	8	57	20	3	23
11	May-12	WP/II-D-9.3.b.1	48	8	56	20	3	23
12	Jun-12	WP/II-D-9.3.b.1	47	8	55	20	3	23
13	Jul-12	WP/II-D-9.3.b.1	48	8	56	20	3	23
14	Aug-12	WP/II-D-9.3.b.1	48	8	56	20	3	23
15	Sep-12	WP/II-D-9.3.b.1	49	8	57	20	3	23
16	Oct-12	WP/II-D-9.3.b.1	50	8	58	21	3	24
17	Nov-12	WP/II-D-9.3.b.1	50	8	58	21	3	24
18	Dec-12	WP/II-D-9.3.b.1	49	8	57	20	3	23
19	Jan-13	WP/II-D-9.3.b.1	46	8	54	19	3	22
20	Feb-13	WP/II-D-9.3.b.1	49	8	57	20	3	23
21	Mar-13	WP/II-D-9.3.b.1	48	8	56	20	3	23
22	Apr-13	WP/II-D-9.3.b.1	49	8	57	20	3	23
23	May-13	WP/II-D-9.3.b.1	46	8	54	19	3	22
24	Jun-13	WP/II-D-9.3.b.1	46	8	54	19	3	22
25	Jul-13	WP/II-D-9.3.b.1	47	8	55	20	3	23
26	Aug-13	WP/II-D-9.3.b.1	49	8	57	21	3	24
27	Sep-13	WP/II-D-9.3.b.1	49	8	57	21	3	24
28	Oct-13	WP/II-D-9.3.b.1	48	8	56	20	3	23
29	Nov-13	WP/II-D-9.3.b.1	47	8	55	20	3	23
30	Dec-13	WP/II-D-9.3.b.1	47	8	55	20	3	23
31	Jul-14	WP/II-D-9.3.b.2	52	9	60	22	4	25
32	Aug-14	WP/II-D-9.3.b.2	53	9	60	22	4	25
33	Sep-14	WP/II-D-9.3.b.2	52	8	60	22	4	25
34	Oct-14	WP/II-D-9.3.b.2	49	8	57	22	4	25
35	Nov-14	WP/II-D-9.3.b.2	46	8	54	20	3	23
36	Dec-14	WP/II-D-9.3.b.2	48	8	56	20	3	23
37	Jan-15	WP/II-D-9.3.b.2	49	8	57	20	3	23
38	Feb-15	WP/II-D-9.3.b.2	51	8	59	20	3	23
39	Mar-15	WP/II-D-9.3.b.2	50	8	58	21	3	24
40	Apr-15	WP/II-D-9.3.b.2	48	8	56	20	3	23
41	May-15	WP/II-D-9.3.b.2	48	8	56	20	3	23
42	Jun-15	WP/II-D-9.3.b.2	50	8	58	20	3	23

Monarch Utilities I, L.P.
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 Test Year Ending 6/30/2015
 Errata - Schedule II-D-9.3.c Other Payroll Information - Vacation Pay
 Witness: Carmelitha Borden-Taylor

0.86 0.14

Line No	NARUC Account (a)	Account Description (b)	Period (c)	Type (d)	Reference Schedule (e)	Per Book (f)	K&M (g)	Adj Total (h)	Functionalization Factor (i)	Water (j)	Wastewater (k)	Total (l)
1	601	Salaries and Wages - Employees	Test Year	Accrued	WP/II-D-9.3.c	174,013	-	174,013	WTR-WWR	149,651	24,362	174,013
2	601	Salaries and Wages - Employees	Test Year	Expensed	WP/II-D-9.3.c	174,013	-	174,013	WTR-WWR	149,651	24,362	174,013
3	601	Salaries and Wages - Employees	Test Year	Paid	WP/II-D-9.3.c	(217,944)	-	(217,944)	WTR-WWR	(187,432)	(30,512)	(217,944)
4	601	Salaries and Wages - Employees	2013	Accrued	WP/II-D-9.3.c	209,652	-	209,652	WTR-WWR	176,108	33,544	209,652
5	601	Salaries and Wages - Employees	2013	Expensed	WP/II-D-9.3.c	209,652	-	209,652	WTR-WWR	176,108	33,544	209,652
6	601	Salaries and Wages - Employees	2013	Paid	WP/II-D-9.3.c	(230,999)	-	(230,999)	WTR-WWR	(194,039)	(36,960)	(230,999)
7	601	Salaries and Wages - Employees	2012	Accrued	WP/II-D-9.3.c	209,434	-	209,434	WTR-WWR	175,925	33,509	209,434
8	601	Salaries and Wages - Employees	2012	Expensed	WP/II-D-9.3.c	209,434	-	209,434	WTR-WWR	175,925	33,509	209,434
9	601	Salaries and Wages - Employees	2012	Paid	WP/II-D-9.3.c	(179,133)	-	(179,133)	WTR-WWR	(150,472)	(28,661)	(179,133)

Vacation pay is accrued to the general ledger each month based on the employee's eligible hours multiplied by their rate/hour and this amount equals the amount booked to the Vacation Pay GL expense account. Used vacation is calculated by the payroll system for non-exempt while exempt employee vacation hours used is multiplied by the rate per hour. The calculation of the exempt and non-exempt results in the amount paid. Accounting reviews the Accrued Vacation GL account each month and will make an entry to reflect the total correct amount paid.

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule II-D-9.3.d Other Payroll Information - Incentive Compensation and Bonus Plans
Witness: Carmelitha Bordelon-Taylor

CONFIDENTIAL

See CONFIDENTIAL Errata Schedule II-D-9.3.d

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-D-9.3.e Other Payroll Information - Insurance Premiums
 Witness: Carmelitha Bordeleon-Taylor

0.86 0.14

Line No	MARUC Account (a)	Account Description (b)	Reference Schedule (c)	Period (d)	Type (e)	Per Book (f)	K&M (g)	Adj Total (h)	Functionalization Factor (i)	Water (j)	Wastewater (k)	Total (l)
1	604	Employee Pensions and Benefits	WP/II-D-9.3.e.1.2.4	Test Year	Medical & Dental - Employer	663,744	26,942	690,686	WTR-WMR	593,990	96,696	690,686
2	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4.5.6	Test Year	Ancillary	6,981	-	6,981	WTR-WMR	6,003	977	6,981
3	604	Employee Pensions and Benefits	WP/II-D-9.3.e.7	Test Year	Workers Compensation	19,709	-	19,709	WTR-WMR	16,950	2,759	19,709
4	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2013	Medical & Dental - Employer	833,930	-	833,930	WTR-WMR	717,180	116,750	833,930
5	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2013	Ancillary	36,496	-	36,496	WTR-WMR	31,387	5,109	36,496
6	604	Employee Pensions and Benefits	WP/II-D-9.3.e.7	2013	Workers Compensation	19,709	-	19,709	WTR-WMR	16,950	2,759	19,709
7	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2012	Medical & Dental - Employer	747,698	-	747,698	WTR-WMR	643,020	104,678	747,698
8	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2012	Ancillary	9,671	-	9,671	WTR-WMR	8,317	1,354	9,671
9	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2012	Workers Compensation	11,518	-	11,518	WTR-WMR	9,905	1,612	11,518

a) Southwest Water Company is self-insured for Medical, Dental, and Vision employee coverage; therefore, we do not pay premiums to an insurance company except for stop loss and administrative.
 b) Ancillary includes premiums for Life, LTD and AD&D. Costs are captured in GL Account 611040 Benefits Exp-Other. IQ13 discontinued accruals based on budget and quarterly IBNR.
 c) true-up was booked for Life and AD&D going forward; however, the first true-up entry was not made until September 2014.
 d) Workers compensation is included in the allocations from non-Monarch cost centers in 2013 and the Test Year. Test year was derived using total TXU workers compensation divided by average employees to get a rate and multiplied by Monarch direct HC. Applied the test year ratio to 2013 as well.

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-1 Depreciation Expense - Total Company
 Witness: Earl M. Robinson

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Functionalization	
							Water (h)	Wastewater (i)
1	403	Total Depreciation Expense - Water Utility	II-E-1 (W)	\$ 2,776,717	\$ 75,864	\$ 2,852,581	\$ 2,852,581	\$ -
2	403	Total Depreciation Expense - Wastewater Utility	II-E-1 (S)	\$ 516,779	\$ 68,250	\$ 585,029	\$ -	\$ 585,029
3	403	Total Depreciation Expense - Shared Utility	III-E-1 (SH)	\$ 22,797	\$ 1,964	\$ 24,762	\$ 21,295	\$ 3,467
4								
5		Total Depreciation Expense		\$ 3,316,294	\$ 146,078	\$ 3,462,372	\$ 2,873,876	\$ 588,496
6								

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-E-1(SH)
Witness: Earl M. Robinson

Depreciation Expense - Shared Plant

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Functionalization	
								Water (h)	Wastewater (i)
1		DEPRECIABLE PLANT							
2		Pumping Plant	No workpaper	\$ 15	326	\$ 341	WTR-WWR	\$ 293	\$ 48
3	310	Power Generated Equipment	No workpaper	21	13	35	WTR-WWR	30	5
4	311	Trash Pump	No workpaper	37	339	376	WTR-WWR	323	53
5		Total Pumping Plant							
6		General Plant							
7	340.5	Office Furniture & Equipment	No workpaper	5,325	(3,643)	1,682	WTR-WWR	1,446	235
8	341.5	Transportation Equipment	No workpaper	1,984	8,299	10,283	WTR-WWR	8,843	1,440
9	343	Tools, Shop & Garage Equipment	No workpaper	68	168	235	WTR-WWR	202	33
10	344.5	Laboratory Equipment	No workpaper	404	(12)	392	WTR-WWR	337	55
11	345.5	Power Operated Equipment	No workpaper	322	(71)	250	WTR-WWR	215	35
12	347.5	Tools, Shop & Garage Equipment	No workpaper	(1)	413	413	WTR-WWR	355	58
13		Transportation Equipment	No workpaper	3,195	3,050	6,245	WTR-WWR	5,371	874
14	381	Office Furniture & Equipment	No workpaper	2,797	30	2,828	WTR-WWR	2,432	396
15	390.1	Power Operated Equipment	No workpaper	8,667	(6,608)	2,059	WTR-WWR	1,771	288
16	395.7	Total General Plant		22,761	1,625	24,386		20,972	3,414
17		TOTAL DEPRECIABLE PLANT		22,797	1,964	24,762		21,295	3,467
18		Organization							
19	301	Franchises And Consents							
20	302	Miscellaneous Intangible Plant							
21	303	TOTAL NON-DEPRECIABLE PLANT							
22		TOTAL DEPRECIATION EXPENSE		\$ 22,797	\$ 1,964	\$ 24,762		\$ 21,295	\$ 3,467

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-2 Taxes Other Than Federal Income Taxes
 Witness: Carmelitta Bordejon-Taylor

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Functionalization	
								Water (h)	Wastewater (i)
1		Payroll-Related Taxes							
2	408.12	Medicare	No workpaper	\$ 39,559	\$ 2,796	\$ 42,356		\$ 36,426	\$ 5,930
3	408.12	FICA	No workpaper	\$ 191,246	\$ 22,236	\$ 213,482	WTR-WWR	\$ 183,594	\$ 29,887
4	408.12	Federal Unemployment	No workpaper	\$ 2,142	\$ 151	\$ 2,293	WTR-WWR	\$ 1,972	\$ 321
5	408.12	State Unemployment	No workpaper	\$ 47,441	\$ 3,353	\$ 50,794	WTR-WWR	\$ 43,683	\$ 7,111
6		Total Payroll-Related		\$ 280,388	\$ 28,537	\$ 308,925		\$ 265,675	\$ 43,249
7		Property-Related							
8		Ad Valorem Taxes	II-E-2.1	\$ 536,391	(23,015)	\$ 513,376		\$ 475,756	\$ 37,620
9	408.11	Total Property-Related Taxes		\$ 536,391	\$ (23,015)	\$ 513,376		\$ 475,756	\$ 37,620
10		Franchise Tax							
11	408.13	Sales Taxes		\$ 18,913	(18,913)	\$ -		\$ -	\$ -
12	408.13	TCEQ Assessment		\$ 66,989	(429)	\$ 66,560		\$ 57,242	\$ 9,318
13	408.10	State Gross Receipts	No workpaper	\$ 35,002	\$ -	\$ 35,002	WTR-DIRECT	\$ 35,002	\$ -
14	408.13	State Gross Receipts	No workpaper	\$ 33,000	\$ -	\$ 33,000	WTR-WWR	\$ 28,380	\$ 4,620
15	408.13	State Gross Receipts	No workpaper	\$ 4,106	(4,106)	\$ -		\$ 120,624	\$ 13,958
16	408.13	Total Other Taxes		\$ 158,010	\$ (23,448)	\$ 134,562		\$ 120,624	\$ 13,958
17		Total Taxes Other Than Federal Income Taxes		\$ 974,789	\$ (17,926)	\$ 956,863		\$ 862,055	\$ 94,808
18									
19									
20									
21									
22									

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-2.1 Ad Valorem Taxes - Per Books
 Witness: Carmelitha Bordeon-Taylor

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Functionalization	
								Water (h)	Wastewater (i)
1	408.1	Test Year Taxes Assessed & Paid	WP II-E-2.1	535,482	(22,106)	513,376	WTR/WM-DIRECT	475,756	37,620
2		Gross Cost of Plant as of 7/31/2014	No workpaper	130,701,812	-	130,701,812			
3		Net Cost of Plant as of 7/31/2014	No workpaper	80,434,750	-	80,434,750			
4		Plant Balance on which Ad Valorem Taxes Assessed	No workpaper	114,334,053	(3,841,730)	110,492,323			
5	408.1	1/1/2013-12/31/2013 Taxes Assessed & Paid	No workpaper		-	-			
6		2013 per book Accrued expense	No workpaper	428,877	-	428,877			
7		Gross Cost of Plant as of 1/1/2013	No workpaper	128,489,239	-	128,489,239			
8		Net Cost of Plant as of 1/1/2013	No workpaper	82,444,204	-	82,444,204			
9		Plant Balance on which Ad Valorem Taxes Assessed	No workpaper	105,897,647	-	105,897,647			
10		1/1/2012-12/31/2012 Taxes Assessed & Paid	No workpaper	386,429	-	386,429			
11		2012 per book accrued expense	No workpaper	440,724	-	440,724			
12		Gross Cost of Plant as of 1/1/2012	No workpaper	126,181,174	-	126,181,174			
13		Net Cost of Plant as of 1/1/2012	No workpaper	82,762,876	-	82,762,876			
14		Plant Balance on which Ad Valorem Taxes Assessed	No workpaper	96,829,937	-	96,829,937			
15									
16									
17									
18									
19									
20	(1)	Gross and net plant are presented at December 31, 2014 because the actual portion of the expense included in cost of service is 50% of the actual payments in 2014. The expense shown for 2015 is based upon an accrual computed by adding 5% to the actual taxes paid in 2014. See WP/II-E-2.1 for a further explanation.							
21									
22									

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-3 Federal Income Tax Calculation
 Witness: James Warren

Line No.	Account No. (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Functionalization	
								Water (h)	Wastewater (i)
1		Federal Income Taxes							
2		Return on Rate Base	II-B	6,951,018	(32,776)	6,918,242	WTR/MM-DIRECT	5,963,512	954,730
3		Deductions:							
4		Synchronized Interest		\$ 2,351,080	\$ (11,086)	\$ 2,339,994	WTR/MM-DIRECT	2,017,070	322,924
5		ITC Amortization							
6		Amortization of Protected Excess DFIT							
7		Amortization of Non-Protected Excess DFIT							
8		Interest on FIN 48							
9		Prior Period Adjustments							
10		Amortization of Organization Expenditures							
11		OPEB Medicare Subsidy							
12		Employee Compensation Plans							
13		Subtotal		\$ 2,351,080	\$ (11,086)	\$ 2,339,994	WTR/MM-DIRECT	2,017,070	322,924
14		Additions:							
15		Meals, Entertainment and Club Dues		\$ -	\$ -	\$ -			
16		Prior Period Adjustments							
17		Fines and Penalties							
18		Depreciation Differences							
19		Taxable Component of Return		\$ 4,599,938	\$ (21,690)	\$ 4,578,248	WTR/MM-DIRECT	3,946,441	631,807
20		Tax Factor		51.52%	51.52%	51.52%	WTR/MM-DIRECT	51.52%	51.52%
21		Federal Income Taxes Before Adjustments		\$ 2,369,665	\$ (11,174)	\$ 2,358,492		2,033,015	325,476
22		Tax Credits							
23		ITC Amortization							
24		Amortization of Protected Excess DFIT							
25		Amortization of Non-Protected Excess DFIT							
26		Add:							
27		Interest on FIN 48							
28		Rate Differential							
29		Depreciation Differences							
30		Prior Period Adjustments							
31		Total Federal Income Taxes		\$ 2,369,665	\$ (11,174)	\$ 2,358,492		2,033,015	325,476
32		Calculation of Synchronized Interest:							
33		Total Rate Base	II-B	\$ 79,240,969	\$ (373,642)	\$ 78,867,327		\$ 67,983,488	\$ 10,883,839
34		Long Term Debt	II-C-1	2.97%	2.97%	2.97%		2.97%	2.97%
35		Synchronized Interest		\$ 2,351,080	\$ (11,086)	\$ 2,339,994		\$ 2,017,070	\$ 322,924
36		No Workpaper							

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-3.1 Federal Income Tax Reconciliation
 Witness: James Warren

Line No	Description (e)	Reference Schedule (b)	2014 Tax Return (c)	Test Year (d)	Known and Measurable Adjustments (e)	Adjusted Test Year (f)	Functional Factor (g)	Functionalization		Explanation (i)
								Water (h)	Wastewater (i)	
1										
2										
3										
4										
5	Pre-Tax Book Income	II-A-2.2	1,522,628	3,629,370	(1,773,218)	1,856,152	WTR-WWR	1,632,302	203,851	
6	Permanent Items									
7	Political Contributions	II-A-2.2	59,438				WTR-WWR			Non-deductible Political Contributions
8	Meals & Entertainment	II-A-2.2	7,246				WTR-WWR			Meals & Entertainment deductible at 50%
9	Fines & Penalties	II-A-2.2	6,949				WTR-WWR			Non-deductible Fines & Penalties
10	Total Permanent Differences		73,633							
11	Temporary Items									
12	State Taxes	II-A-2.2	(60,000)	(149,208)	11,390	(137,818)	WTR-WWR	(118,524)	(19,295)	Texas Margins Tax (70% of revenues @ .75%)
13	Prepays	WP/II-E-3.1	(10,426)	2,663	429	3,092	WTR-WWR	2,659	433	Accrued Prepayments
14	Accrued Vacation	WP/II-E-3.1	(2,518)	(43,931)		(43,931)	WTR-WWR	(37,781)	(6,150)	Accrued Vacation
15	Accrued Payroll	WP/II-E-3.1	(14,992)	6,327		6,327	WTR-WWR	5,441	886	Accrued Payroll
16	Bad Debt	WP/II-E-3.1	(43,503)	40,117	(521)	39,596	WTR-WWR	34,053	5,543	Allowance for Doubtful Accounts
17	Gain/Loss on Sale of Assets		63,774				WTR-WWR	(974,969)	(15,026)	Gain or Loss on Disposals
18	Depreciation - Tax > Book	WP/II-E-3.1	(1,330,501)	(1,034,160)	44,164	(989,996)		(1,089,121)	(33,609)	Depreciation of Tangible Property
19	Total Temporary Items		(1,397,966)	(1,178,192)	55,462	(1,122,730)				
20	Taxable Income		198,296	2,451,178	(1,717,755)	733,422		563,181	170,242	
21	Temporary Differences per Return not applicable to Monarch Utilities, LP rate base									
22	Deferred Gain - NM Condemnation		2,163,776							Amortization of Tax Goodwill
23	Amortization Expense - Tax > Book		(790,206)							
24	Taxable Income per the 2014 tax return		1,571,866							
25										
26										
27										
28										
29										
30										

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-3.5 ADFIT
 Witness: James Warren

Line No	Account No. (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Water (h)	Wastewater (i)
1		Accumulated Deferred Income Taxes:							
2		Deferred Credits:							
3		Depreciation	II-E-3.7	(6,636,788)	(1,077,996)	(7,714,784)	WTR/WW-DIRECT	(5,759,393)	(1,955,391)
4		Prepaid Insurance	II-E-3.7	(19,934)	146	(19,788)	WTR-WWR	(17,018)	(2,770)
5	282	Subtotal		(6,656,722)	(1,077,850)	(7,734,572)	WTR-WWR	(5,776,411)	(1,958,161)
6		Less Deferred Debits:							
7		Bad Debt Reserve	II-E-3.7	34,405	(262)	34,143	WTR-WWR	29,363	4,780
8		Accrued Payroll	II-E-3.7	25,808	-	25,808	WTR-WWR	22,195	3,613
9	190.1	Accrued Vacation Pay	II-E-3.7	56,230	-	56,230	WTR-WWR	48,358	7,872
10	190.1	NOL Carryforward	II-E-3.22	5,866,950	-	5,866,950	WTR-WWR	5,045,577	821,373
11		Subtotal		5,983,393	(262)	5,983,131		5,145,493	837,638
12		Total Accumulated Deferred Income Taxes							
13		Tax (Liabilities) Assets		(673,329)	(1,078,112)	(1,751,441)		(650,918)	(1,120,523)
14		Note:							
15		Deferred taxes were not recorded on a monthly basis during the Test Year.							
16		Monarch Utilities I, LP has not had any changes in the accounting for ADFIT.							
17									
18									
19									
20									
21									
22									
23									

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-E-3.7 Adjustments to ADFIT
Witness: James Warren

Line No	Description (a)	Reference Schedule (b)	Monarch Total (c)	K&M Adjustment (d)	Adjusted Monarch Total (e)	Func. Factor (f)	Water (g)	Functionalization Wastewater (h)
1	ANALYSIS OF DEFERRED TAXES DUE TO DEPRECIATION							
2	Water:							
3	Accumulated Depreciation per Books as of June 30, 2015		(47,592,898)	4,386,191	(43,206,707)			
4	Accumulated Depreciation per Tax as of June 30, 2015		(61,675,209)	1,529,111	(60,146,098)			
5								
6	Excess Tax Depreciation over Books as of June 30, 2015		(14,082,311)	(2,857,080)	(16,939,391)			
7	Tax rate		34%	34%	34%			
8								
9	Deferred income tax due to Accelerated Depreciation for Tax	II-E-3.5	(4,787,986)	(971,407)	(5,759,393)	WTR-DIRECT	(5,759,393)	
10								
11								
12	Wastewater:							
13	Accumulated Depreciation per Books as of June 30, 2015		(7,579,126)	564,915	(7,014,211)			
14	Accumulated Depreciation per Tax as of June 30, 2015		(13,016,779)	251,418	(12,765,361)			
15								
16	Excess Tax Depreciation over Books as of June 30, 2015		(5,437,652)	(313,497)	(5,751,150)			
17	Tax rate		34%	34%	34%			
18								
19	Deferred income tax due to Accelerated Depreciation for Tax	II-E-3.5	(1,848,802)	(106,589)	(1,955,391)	WN-DIRECT	(1,955,391)	
20								
21	NOTE:K&M Adjustment is to remove Blue Mound system, the Midway system and to adjust for depreciation recapture							
22								
23	Prepaid Insurance	II-E-3.5	(19,934)	146	(19,788)	WTR-WWR	(17,018)	(2,770)
24								
25								
26	Bad Debt Reserve	II-E-3.5	34,405	(262)	34,143	WTR-WWR	29,363	4,780
27								
28								
29	Accrued Payroll	II-E-3.5	25,808		25,808	WTR-WWR	22,195	3,613
30								
31								
32	Accrued Vacation Pay	II-E-3.5	56,230		56,230	WTR-WWR	48,358	7,872
33								
34								
35								

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-3.7.a Reconciliation of Accumulated Depreciation - Book and Tax
 Witness: James Warren

This schedule provides a reconciliation of accumulated depreciation as shown for books and used to calculate ADFIT.

Line No	Description (a)	Reference Schedule (b)	WATER (c)	WASTEWATER (d)	SHARED (e)
1	RECONCILIATION OF ACCUMULATED DEPRECIATION				
2					
3	Accumulated Depreciation per Books as of June 30, 2015	II-B-3	(47,889,143)	(7,728,347)	(197,731)
4	Allocate Shared		(170,049)	(27,682)	197,731
5					
6	Subtotal after allocation		(48,059,192)	(7,756,029)	-
7	Rounding				
8	Less: Recapture of prior depreciation removed / Other	II-E-3.7	2,808,318	303,019	
9	Less: Removal of Blue Mound System	II-E-3.7	944,216	261,896	
10	Less: Removal of Midway	II-E-3.7	633,657	-	
11	Less: Accumulated Amortization of CIAC (books)	II-A-3	466,294	176,903	
12					
13	Accumulated Depreciation per Books as of June 30, 2015	II-E-3.7	(43,206,707)	(7,014,211)	
14	used to calculate ADFIT				
15					
16					

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-3.22 Method of Accounting for ADFIT Related to NOL Carryforward
 Witness: James Warren

The ADFIT related to the Company's net operating losses have been accounted for using the separate return method. Under this method, the NOL is accounted for as if Monarch were filing its own separate tax return.

The generic journal entry to record the NOL is as follows: *debit / (credit)*
 ADFIT - NOL 5,866,950
 Tax Expense (5,866,950)

Line No.	Description (a)	Reference Schedule (b)	Monarch Total (c)	Func. Factor (d)	Functionalization	
					Water (e)	Wastewater (f)
1	ANALYSIS OF DEFERRED TAXES DUE TO NOL CARRYFORWARD					
2						
3	NOL carryforward 2004-2014		28,666,578			
4						
5	NOL carryforward due to depreciation differences		17,255,735			
6	NOL carryforward due to other than depreciation differences		11,410,843			
7						
8	NOL carryforward 2004-2014		28,666,578			
9						
10	NOL carryforward due to depreciation differences		17,255,735			
11			34%			
12						
13	Deferred income tax due to NOL Carryforward	II-E-3.5	5,866,950	WTR-WMR	5,045,577	821,373

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-E-4 Other Expenses
Witness: Carmelitha Bordejon-Taylor

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Functionalization	
								Water (h)	Wastewater (i)
1	407.3	Amortization of Intangibles	No Workpaper	32,511	-	32,511	WTR-DIRECT	\$	-
2	407.3	Amortization of CIAC - Customer	No Workpaper	(401)	-	(401)	WTR-DIRECT	(401)	-
3	407.3	Amortization of CIAC - Customer	No Workpaper	(936)	-	(936)	WTR-MWR	(805)	(131)
4	407.3	Amortization of CIAC - Developer	No Workpaper	(31,503)	-	(31,503)	WTR-DIRECT	(31,503)	
5	407.3	Amortization of CIAC - Developer	No Workpaper	(25,736)	-	(25,736)	WW-DIRECT		(25,736)
6	407.3	Amortization of CIAC - Developer	No Workpaper	(48,521)	-	(48,521)	WTR-MWR	(41,728)	(6,793)
7									
8		Total Other Expenses		(74,586)	-	(74,586)		(41,925)	(32,660)
9									

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-E-4.4 Rate Case Expenses
 Witness: Robert Kelly

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	K&M Adjustment (e)	Adjusted Monarch Total (f)	Func. Factor (g)	Functionalization	
								Water (h)	Wastewater (i)
1	186.1	Consultant Expenses	(a)		67,329	67,329	WTR-WWR	57,903	9,426
2	186.1	Accounting	(a)		158,487	158,487	WTR-WWR	136,299	22,188
3	186.1	Engineering	(a)		7,713	7,713	WTR-WWR	6,633	1,080
4	186.1	Legal	(a)		95,093	95,093	WTR-WWR	81,780	13,313
5	186.1	Other			-	-	WTR-WWR	-	-
6		Subtotal - Consultant Expenses			328,622	328,622		282,615	46,007
7									
8	186.1	Company Expenses	WP/II-E-4.4	1,389	39,201	40,591	WTR-WWR	34,908	5,683
9	186.1	Employee					WTR-WWR		
10	186.1	Other	WP/II-E-4.4		74,103	74,103	WTR-WWR	63,729	10,374
11		Subtotal - Company Expenses		1,389	113,304	114,694		98,637	16,057
12									
13	186.1	Intervenor Expenses							
14									
15		Total Request		1,389	441,926	443,315		381,252	62,064
16									
17									
18	(a)	Please refer to the Testimony of Lambeth Townsend, Attachments RL1-2.							
19									
20									

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule II-F.a,c,d Functionalization Factors

Witness: Carmelitha Bordejon-Taylor

Line No	Functionalization Factor Name (a)	Reference Schedule (b)	Designation (c)	Meter Equivalents		Functionalization Factor			
				Water (d)	Wastewater (e)	Total (f)	Water (g)	Wastewater (h)	Total (i)
1	Meter Equivalents		WTR-WWR	23,422	3,741	27,163	0.86	0.14	1.00

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-C Historic Operating Revenues
 Witness: George Freitag

Line No.	Description (a)	Reference Schedule (b)	Test Year per Books (c)	K&M Adjustments (d)	Adjusted Monarch Total (e)	Historical Revenues Requested (f)	Proposed Increase (\$ Phase I) (g)	Proposed Increase (%) Phase I (h)	Operating Revenues Under Proposed Phase I Rates (i)
1	5/8"	II-G(0)/II-G(S)	24,692,033	(1,727,179)	22,964,874	23,293,371	3,376,268	14.5%	26,669,838
2	3/4"	II-G(0)/II-G(S)	81,213	4,495	85,708	94,426	13,688	14.5%	108,114
3	1"	II-G(0)/II-G(S)	428,461	(3,352)	425,109	440,444	63,850	14.5%	504,294
4	1 1/2"	II-G(0)/II-G(S)	193,178	(30,781)	162,398	173,072	25,090	14.5%	198,162
5	2"	II-G(0)/II-G(S)	492,475	(41,401)	451,074	647,894	93,931	14.5%	741,824
6	3"	II-G(0)	81,614	-	81,614	61,289	8,886	14.5%	70,175
7	4"	II-G(0)/II-G(S)	142,748	(21,640)	121,108	123,472	17,901	14.5%	141,373
8	8"	II-G(0)	178,428	2,283	178,428	189,056	28,783	15.2%	217,839
9	Wholesale	II-G(0)/II-G(S)	676,489	-	676,772	629,337	91,226	14.5%	720,563
10	Miscellaneous Fees and Penalties	II-G(0)/II-G(S)	1,319,232	(20,716)	1,298,516	1,298,516	-		1,298,516
11	Emergency Service		4,808	-	4,808	5,441	789	14.5%	6,230
12			\$ 28,290,700	\$ (1,838,291)	\$ 26,452,409	\$ 26,956,518	\$ 3,720,410	13.8%	\$ 30,676,929
13	Exclude Miscellaneous Fees and Penalties		26,971,468	(1,817,575)	25,153,893	25,658,003	3,720,410	14.5%	29,378,413

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-G Historic Operating Revenues
Witness: George Freitag

Line No	Description (a)	Reference Schedule (b)	(k)+(l)			(n) + (o)			
			Proposed Increase (\$) Phase II (k)	Proposed Increase (%) Phase II (l)	Operating Revenues Under Proposed Phase II Rates (m)	Proposed Increase (\$) Phase III (n)	Increase (%) Phase III (o)	Operating Revenues Under Proposed Phase III Rates (p)	
1									
2	5/8"	II-G(00)/II-G(S)	332,526	1.2%	27,002,364	337,067	1.2%	27,339,432	
3									
4	3/4"	II-G(00)/II-G(S)	1,547	1.4%	109,662	1,572	1.4%	111,234	
5									
6	1"	II-G(00)/II-G(S)	6,066	1.2%	510,360	6,145	1.2%	516,505	
7									
8	1 1/2"	II-G(00)/II-G(S)	2,602	1.3%	200,764	2,640	1.3%	203,404	
9									
10	2"	II-G(00)/II-G(S)	8,876	1.2%	750,700	8,990	1.2%	759,691	
11									
12	3"	II-G(00)	766	1.1%	70,941	774	1.1%	71,715	
13									
14	4"	II-G(00)/II-G(S)	1,961	1.4%	143,334	1,992	1.4%	145,326	
15									
16	8"	II-G(00)	2,378	1.1%	220,217	2,404	1.1%	222,621	
17									
18	Wholesale	II-G(00)/II-G(S)	8,319	1.2%	728,881	8,420	1.2%	737,301	
19									
20	Miscellaneous Fees and Penalties	II-G(00)/II-G(S)	-	0.0%	1,298,516	-	0.0%	1,298,516	
21									
22	Emergency Service		68	1.1%	6,298	69	1.1%	6,367	
23									
24			\$ 365,109	1.2%	\$ 31,042,038	\$ 370,073	1.2%	\$ 31,412,111	
25									
26	Exclude Miscellaneous Fees and Penalties		365,109	1.2%	29,743,522	370,073	1.2%	30,113,595	

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule II-G (W)

Witness: George Freitag

Historic Operating Revenues

Line No	Description (b)	Reference Schedule (c)	Test Year per Books (d)	K&M Adjustments (e)	Adjusted Monarch Total (f)	Historical Revenues Requested (g)	Proposed Increase Phase I (h)	Proposed Increase (%) Phase I (i)	Operating Revenues Under Proposed Phase I Rates (j)
1	Water								
2	5/8"	WP/II-G	20,854,693	(1,148,635)	19,706,058	20,034,754	2,903,727	14.5%	22,938,481
3	3/4"	WP/II-G	58,140	(1,325)	56,814	65,533	9,501	14.5%	75,034
4	1"	WP/II-G	382,898	(1,980)	380,918	396,253	57,445	14.5%	453,698
5	1 1/2"	WP/II-G	149,019	(21,173)	127,846	138,521	20,082	14.5%	158,602
6	2"	WP/II-G	422,361	(32,589)	389,773	586,592	85,046	14.5%	671,638
7	3"	WP/II-G	81,614	-	81,614	61,289	8,886	14.5%	70,175
8	4"	WP/II-G	88,202	-	88,202	90,567	13,131	14.5%	103,698
9	8"	WP/II-G	178,428	-	178,428	189,056	28,783	15.2%	217,839
10	Wholesale	WP/II-G	626,719	-	626,719	593,635	86,049	14.5%	679,684
11	Miscellaneous Fees and Penalties	II-G-1.6 (W)	1,116,937	(20,716)	1,096,221	1,096,221	-	0.0%	1,096,221
12	Emergency Service		4,808	-	4,808	5,441	789	14.5%	6,230
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27	Exclude Miscellaneous Fees and Penalties		\$22,846,883	(\$1,205,702)	\$21,641,180	\$22,161,641	\$3,213,438	14.50%	\$25,375,079
			\$ 23,963,820	(1,226,419)	22,737,401	23,237,861	3,213,438	13.82%	26,471,299

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-G (W)
Witness: George Freitag

Historic Operating F

Line No	Description (b)	Reference Schedule (c)	(j) + (k)			(m) + (n)		
			Proposed Increase (\$) Phase II (k)	Proposed Increase (%) Phase II (l)	Revenues Under Proposed Phase II Rates	Proposed Increase (\$) Phase III (n)	Proposed Increase (%) Phase III (o)	Operating Revenues Under Proposed Phase III Rates (p)
1	Water							
2	5/8"	WP/II-G	250,371	1.1%	23,188,852	253,103	1.09%	23,441,955
3	3/4"	WP/II-G	819	1.1%	75,853	828	1.09%	76,681
4	1"	WP/II-G	4,952	1.1%	458,650	5,006	1.09%	463,656
5	1 1/2"	WP/II-G	1,731	1.1%	160,333	1,750	1.09%	162,083
6	2"	WP/II-G	7,331	1.1%	678,969	7,411	1.09%	686,380
7	3"	WP/II-G	766	1.1%	70,941	774	1.09%	71,715
8	4"	WP/II-G	1,132	1.1%	104,830	1,144	1.09%	105,974
9	8"	WP/II-G	2,378	1.1%	220,217	2,404	1.09%	222,621
10	Wholesale	WP/II-G	7,419	1.1%	687,102	7,500	1.09%	694,602
11	Miscellaneous Fees and Penalties	II-G-1.6 (W)	-	0.0%	1,096,221	-	0.00%	1,096,221
12	Emergency Service		68	1.1%	6,298	69	1.05%	6,366.73
13			276,966	1.0%	26,748,265	279,989	1.05%	27,028,254
14			\$276,966	1.09%	\$25,652,044	\$279,989	1.09%	25,932,033
15	Exclude Miscellaneous Fees and Penalties							
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								

Monarch Utilities I, L.P.
Docket No. 45570

Test Year Ending 6/30/2015
Errata - Schedule II-G (S)
Witness: George Freitag

Historic Operating Revenues

Line No	Description (b)	Reference Schedule (c)	Test Year per Books (d)	K&M Adjustments (e)	Adjusted Monarch Total (f)	Historical Revenues Requested (g)	Proposed Increase (\$) Phase I (g)	Proposed Increase (%) Phase I (h)	Operating Revenues Under Proposed Phase I Rates (i)
1	Sewer								
2	5/8"	WP/II-G	\$3,837,360	\$ (578,543)	\$3,258,816	\$3,258,816	\$472,541	14.5%	\$3,731,357
3	3/4"	WP/II-G	23,073	\$ 5,820	28,893	28,893	\$4,187	14.5%	33,080
4	1"	WP/II-G	45,563	\$ (1,372)	44,191	44,191	\$6,405	14.5%	50,597
5	1 1/2"	WP/II-G	44,159	\$ (9,608)	34,551	34,551	\$5,008	14.5%	39,560
6	2"	WP/II-G	70,114	\$ (8,812)	61,302	61,302	\$8,885	14.5%	70,186
7	4"	WP/II-G	54,546	\$ (21,640)	32,905	32,905	\$4,770	14.5%	37,675
8	Wholesale (actual)	WP/II-G	49,771	\$ 2,283	52,053	35,702	\$5,177	14.5%	40,879
9	Miscellaneous Fees and Penalties	II-G-1.6 (S)	202,295	-	202,295	202,295	\$0	0.0%	202,295
10									
11									
12									
13									
14									
15									
16									
17									
18			\$4,326,881	\$ (611,873)	\$3,715,008	\$3,698,657	\$506,972	13.7%	\$4,205,629
19					II-G-1.9(S)				
20			\$4,124,586	\$ (611,873)	\$3,512,713	\$3,496,362	\$506,972	14.5%	\$4,003,334
21	Exclude Miscellaneous Fees and Penalties								

(f) + (g)

Monarch Utilities I, L.P.
Docket No. 45570

Test Year Ending 6/30/2015
Errata - Schedule II-G (S)
Witness: George Freitag

Historic Operat:

Line No	Description (b)	Reference Schedule (c)	(i) + (j)				(l) + (m)	
			Proposed Increase (\$) Phase II (j)	Proposed Increase (%) Phase II (k)	Operating Revenues Under Proposed Phase II Rates (l)	Proposed Increase (\$) Phase III (m)	Proposed Increase (%) Phase III (n)	Operating Revenues Under Proposed Phase III Rates (o)
1	Sewer							
2	5/8"	WP/II-G	\$82,155	2.20%	\$3,813,513	\$83,964	2.20%	\$3,897,477
3								
4	3/4"	WP/II-G	728	2.20%	33,808	744	2.20%	34,553
5								
6	1"	WP/II-G	1,114	2.20%	51,711	1,139	2.20%	52,849
7								
8	1 1/2"	WP/II-G	871	2.20%	40,431	890	2.20%	41,321
9								
10	2"	WP/II-G	1,545	2.20%	71,731	1,579	2.20%	73,311
11								
12	4"	WP/II-G	830	2.20%	38,505	848	2.20%	39,352
13								
14	Wholesale (actual)	WP/II-G	900	2.20%	41,779	920	2.20%	42,699
15								
16	Miscellaneous Fees and Penalties	II-G-1.6 (S)	-	0.0%	202,295	-	0.0%	202,295
17								
18			\$88,143	2.1%	\$4,293,773	\$90,084	2.1%	\$4,383,857
19								
20								
21	Exclude Miscellaneous Fees and Penalties		\$88,143	2.20%	\$4,091,478	\$90,084	2.20%	\$4,181,562

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-G-1.h Customer Penalties and Miscellaneous Water and/or Sewer Revenues
 Witness: Carmelitha Bordejon-Taylor

Line No	Description (a)	Reference Schedule (b)	Water (c)	Sewer (d)
1	Penalties and Fees	WP/II-G-1.h	366,361	24,290
2	Late Payment Charge	WP/II-G-1.h	351,996	18,450
3	Tap Fees	WP/II-G-1.h	189,614	144,079
4	Delinquent Reconnect Fee	WP/II-G-1.h	90,756	3,444
5	Transfer Fee	WP/II-G-1.h	67,538	10,987
6	Contract Services Revenue	WP/II-G-1.h	14,650	-
7	Billable Time & Materials	WP/II-G-1.h	6,690	491
8	Other Revenue	WP/II-G-1.h	4,500	-
9	Tampering Charge	WP/II-G-1.h	4,242	658
10	Return Check Charge	WP/II-G-1.h	2,251	175
11	Surcharge Revenues	WP/II-G-1.h	-	-
12	Customer Service Adjustments	WP/II-G-1.h	(2,377)	(280)
13			1,096,220	202,295

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-G-1.3(S) Rate Comparison
 Witness: George Freitag

See II-C-6 for water and wastewater tariffs
 Monarch has only one customer class

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
MONTHLY WASTEWATER BILL BASED ON METER SIZE AT PRESENT RATES													
16	MONTHLY USAGE Gallions												
17	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"					
18	0	\$67.80	\$101.71	\$169.51	\$339.02	\$542.44	\$783.66	\$1,095.12					
19	5	\$79.70	\$113.61	\$181.41	\$350.92	\$554.34	\$795.56	\$1,107.02					
20	10	\$91.60	\$125.51	\$193.31	\$362.82	\$566.24	\$807.46	\$1,118.92					
	45			\$276.61	\$446.12	\$649.54	\$900.76	\$1,202.22					
	51			\$460.40	\$720.64	\$1,021.08	\$1,381.44	\$1,816.50					
	57			\$720.64	\$1,080.96	\$1,441.28	\$1,921.72	\$2,562.28					
21	595			\$474.68	\$712.02	\$1,028.84	\$1,371.80	\$1,830.78					
22													\$3,111.22
MONTHLY WASTEWATER BILL BASED ON METER SIZE AT PHASE I RATES													
23	MONTHLY USAGE Gallions												
24	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"					
25	0	\$77.63	\$116.45	\$194.08	\$388.16	\$621.05	\$871.52	\$1,194.78					
26	5	\$91.26	\$130.07	\$207.70	\$401.78	\$634.68	\$877.58	\$1,195.41					
27	10	\$104.88	\$143.70	\$221.33	\$415.41	\$648.30	\$891.20	\$1,196.83					
	45			\$316.71	\$510.79	\$743.68	\$1,000.00	\$1,306.67					
	51			\$527.14	\$790.71	\$1,136.06	\$1,514.75	\$2,019.67					
	57			\$790.71	\$1,186.06	\$1,719.09	\$2,255.45	\$2,940.59					
28	595			\$543.49	\$815.24	\$1,161.85	\$1,549.13	\$2,031.83					
29													\$3,562.22
PHASE I - MONTHLY WASTEWATER BILL INCREASE FROM PRESENT RATES													
30	MONTHLY USAGE Gallions												
31	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"					
32	0	\$9.83	\$14.74	\$24.57	\$49.14	\$78.61	\$107.88	\$145.66					
33	5	\$11.56	\$16.46	\$26.29	\$50.86	\$78.61	\$107.88	\$145.66					
34	10	\$13.28	\$18.19	\$28.02	\$52.59	\$78.61	\$107.88	\$145.66					
	45			\$40.10	\$66.67	\$96.21	\$131.68	\$175.56					
	51			\$66.74	\$100.11	\$145.66	\$196.21	\$261.19					
	57			\$100.11	\$145.66	\$196.21	\$261.19	\$341.17					
35	595			\$68.81	\$103.21	\$145.66	\$196.21	\$261.19					
36													\$451.00
MONTHLY WASTEWATER BILL BASED ON METER SIZE AT PHASE II RATES													
37	MONTHLY USAGE Gallions												
38	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"					
39	0	\$79.34	\$119.01	\$198.35	\$396.70	\$634.72	\$877.58	\$1,194.78					
40	5	\$93.27	\$132.94	\$212.28	\$410.63	\$648.65	\$891.51	\$1,195.41					
41	10	\$107.19	\$146.86	\$226.20	\$424.55	\$662.58	\$905.41	\$1,196.83					
	45			\$323.68	\$522.03	\$760.05	\$1,000.00	\$1,306.67					
	51			\$538.74	\$776.76	\$1,021.08	\$1,381.44	\$1,816.50					
	57			\$776.76	\$1,165.14	\$1,613.52	\$2,110.90	\$2,762.38					
42	595			\$555.45	\$833.18	\$1,161.85	\$1,549.13	\$2,031.83					

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-G-1.3(S) Rate Comparison
 Witness: George Freitag

See II-G-6 for water and wastewater tariffs
 Monarch has only one customer class

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
43	MONTHLY USAGE												
44	Ca11ions												
45	X 1000	5/8"	3/4"	1"	1 1/2"	2"	2"	2"	2"	2"	2"	2"	2"
46	0	\$1.71	\$2.56	\$4.27	\$8.55	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$13.67	\$42.73
47	5	\$2.01	\$2.86	\$4.57	\$9.15	\$14.27	\$14.27	\$14.27	\$14.27	\$14.27	\$14.27	\$14.27	\$43.03
48	10	\$2.31	\$3.16	\$4.87	\$9.74	\$14.61	\$14.61	\$14.61	\$14.61	\$14.61	\$14.61	\$14.61	\$43.33
49	45			\$6.97	\$11.25	\$16.37	\$16.37	\$16.37	\$16.37	\$16.37	\$16.37	\$16.37	\$45.43
50	51				\$11.61	\$17.42	\$17.42	\$17.42	\$17.42	\$17.42	\$17.42	\$17.42	\$45.79
51	57				\$11.97	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$46.15
52	595				\$11.97	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$17.96	\$78.43
53	MONTHLY USAGE												
54	Ca11ions												
55	X 1000	5/8"	3/4"	1"	1 1/2"	2"	2"	2"	2"	2"	2"	2"	2"
56	0	\$81.09	\$121.63	\$202.72	\$405.44	\$608.16	\$608.16	\$608.16	\$608.16	\$608.16	\$608.16	\$608.16	\$2,027.19
57	5	\$95.32	\$135.86	\$216.95	\$433.90	\$650.85	\$650.85	\$650.85	\$650.85	\$650.85	\$650.85	\$650.85	\$2,041.42
58	10	\$109.55	\$150.10	\$231.18	\$462.36	\$693.54	\$693.54	\$693.54	\$693.54	\$693.54	\$693.54	\$693.54	\$2,055.65
59	45			\$330.81	\$550.60	\$825.90	\$825.90	\$825.90	\$825.90	\$825.90	\$825.90	\$825.90	\$2,155.27
60	51				\$550.60	\$825.90	\$825.90	\$825.90	\$825.90	\$825.90	\$825.90	\$825.90	\$2,172.35
61	57				\$567.68	\$851.52	\$851.52	\$851.52	\$851.52	\$851.52	\$851.52	\$851.52	\$2,189.43
62	595				\$567.68	\$851.52	\$851.52	\$851.52	\$851.52	\$851.52	\$851.52	\$851.52	\$3,720.81
63	MONTHLY USAGE												
64	Ca11ions												
65	X 1000	5/8"	3/4"	1"	1 1/2"	2"	2"	2"	2"	2"	2"	2"	2"
66	0	\$1.75	\$2.62	\$4.37	\$8.73	\$13.10	\$13.10	\$13.10	\$13.10	\$13.10	\$13.10	\$13.10	\$43.67
67	5	\$2.05	\$2.93	\$4.67	\$9.34	\$14.01	\$14.01	\$14.01	\$14.01	\$14.01	\$14.01	\$14.01	\$43.98
68	10	\$2.36	\$3.23	\$4.98	\$9.96	\$14.94	\$14.94	\$14.94	\$14.94	\$14.94	\$14.94	\$14.94	\$44.29
69	45			\$7.13	\$11.49	\$17.24	\$17.24	\$17.24	\$17.24	\$17.24	\$17.24	\$17.24	\$46.43
70	51				\$11.86	\$17.79	\$17.79	\$17.79	\$17.79	\$17.79	\$17.79	\$17.79	\$46.80
71	57				\$12.23	\$18.35	\$18.35	\$18.35	\$18.35	\$18.35	\$18.35	\$18.35	\$47.17
72	595				\$12.23	\$18.35	\$18.35	\$18.35	\$18.35	\$18.35	\$18.35	\$18.35	\$80.16

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-G-1.6(W) Miscellaneous Revenues - Water
Witness: Carmelitha Bordeleon-Taylor

Line No	Account No (a)	Month (b)	Reference Schedule (c)	Misc. Revenues (d)	Monthly Variance (e)	% Variance (f)	Explanation of Monthly Variance (g)
1	Various	Jul-14	WP/II-G-1.6	97,544			
2	Various	Aug-14	WP/II-G-1.6	108,103	10,559	10.8%	
3	Various	Sep-14	WP/II-G-1.6	118,336	10,233	9.5%	
4	Various	Oct-14	WP/II-G-1.6	101,451	(16,885)	-14.3%	
5	Various	Nov-14	WP/II-G-1.6	73,031	(28,420)	-28.0%	Decreases in contract Services of \$15k and Penalties and Fees of \$21k, offset by an increase in Late Payments and Transfer Fees of \$8k.
6	Various	Dec-14	WP/II-G-1.6	94,691	21,660	29.7%	Increase in Penalties and Fees of \$22k, increase in Base Fee Revenues of \$4k, offset by decrease in Tap Fees of \$4k.
7	Various	Jan-15	WP/II-G-1.6	71,864	(22,827)	-24.1%	Decreases in: Penalties and Fees, \$12k; Tap Fees, \$7k; Base Fee Revenues, \$4k.
8	Various	Feb-15	WP/II-G-1.6	82,334	10,470	14.6%	
9	Various	Mar-15	WP/II-G-1.6	75,737	(6,597)	-8.0%	
10	Various	Apr-15	WP/II-G-1.6	78,876	3,139	4.1%	
11	Various	May-15	WP/II-G-1.6	99,996	21,120	26.8%	Increase in Penalties and Fees of \$24k, increase in Tap Fees of \$1k, offset by decrease in Base Fee Revenues of \$4k.
12	Various	Jun-15	WP/II-G-1.6	94,256	(5,740)	-5.7%	
13			Subtotal Test Year	1,096,220			
14							
15	Various	Jan-13	No workpaper	89,636			
16	Various	Feb-13	No workpaper	81,799	(7,836)	-8.7%	
17	Various	Mar-13	No workpaper	51,220	(30,580)	-37.4%	
18	Various	Apr-13	No workpaper	81,649	30,430	59.4%	
19	Various	May-13	No workpaper	74,933	(6,716)	-8.2%	
20	Various	Jun-13	No workpaper	92,104	17,171	22.9%	
21	Various	Jul-13	No workpaper	76,372	(15,732)	-17.1%	
22	Various	Aug-13	No workpaper	104,666	28,294	37.0%	
23	Various	Sep-13	No workpaper	95,362	(9,304)	-8.9%	
24	Various	Oct-13	No workpaper	79,522	(15,840)	-16.6%	
25	Various	Nov-13	No workpaper	76,109	(3,413)	-4.3%	
26	Various	Dec-13	No workpaper	71,812	(4,297)	-5.6%	

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Errata - Schedule II-G-1.6(S) Miscellaneous Revenues - Wastewater
Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Month (b)	Reference Schedule (c)	Misc. Revenues (d)	Monthly Variance (e)	% Variance (f)	Explanation of Monthly Variance (g)
1	536	Jul-14	WP/II-G-1.6	35,665	(9,489)	-26.6%	Tap Fees decreased \$10k, offset by increase of \$1k in Penalties and Fees.
2	536	Aug-14	WP/II-G-1.6	26,176	(15,602)	-59.6%	Tap Fees decreased \$16k.
3	536	Sep-14	WP/II-G-1.6	10,574	2,069	19.6%	
4	536	Oct-14	WP/II-G-1.6	12,643	(4,512)	-35.7%	
5	536	Nov-14	WP/II-G-1.6	8,131	(1,281)	-15.8%	
6	536	Dec-14	WP/II-G-1.6	6,850	5,530	80.7%	Tap Fees increased \$8k, offset by decrease of \$2k in Late Payment Charges
7	536	Jan-15	WP/II-G-1.6	12,380	(3,578)	-28.9%	
8	536	Feb-15	WP/II-G-1.6	8,802	2,935	33.3%	
9	536	Mar-15	WP/II-G-1.6	11,737	2,305	19.6%	
10	536	Apr-15	WP/II-G-1.6	14,042	19,690	140.2%	Tap Fees increased \$19k, Late Payment Charges increased \$1k.
11	536	May-15	WP/II-G-1.6	33,732	19,690	140.2%	Tap Fees increased \$19k, Late Payment Charges increased \$1k.
12	536	Jun-15	WP/II-G-1.6	21,562	(12,170)	-36.1%	Tap Fees decreased \$12k.
13			Subtotal Test Year	202,295			
14							
15							
16	536	Jan-13	No workpaper	18,261			
17	536	Feb-13	No workpaper	25,774	7,513	41.1%	
18	536	Mar-13	No workpaper	18,965	(6,809)	-26.4%	
19	536	Apr-13	No workpaper	15,751	(3,213)	-16.9%	
20	536	May-13	No workpaper	17,781	2,030	12.9%	
21	536	Jun-13	No workpaper	29,108	11,327	63.7%	
22	536	Jul-13	No workpaper	29,665	557	1.9%	
23	536	Aug-13	No workpaper	26,677	(2,988)	-10.1%	
24	536	Sep-13	No workpaper	23,299	(3,378)	-12.7%	
25	536	Oct-13	No workpaper	20,757	(2,542)	-10.9%	
26	536	Nov-13	No workpaper	13,802	(6,956)	-33.5%	
27	536	Dec-13	No workpaper	12,232	(1,570)	-11.4%	

Monarch Utilities I, L.P.
 Docket No. 45370
 Test Year Ending 6/30/2015
 Errata - Schedule II-G-2.5(S) Large Users - Wastewater
 Witness: George Freitag

Line No	Customer (a)	Reference Schedule (b)	Adjusted Usage and Revenue at Proposed Rates						7/1/2015-12/31/2015		7/1/2014-6/30/2015		1/1/2013-12/31/2013	
			Usage (c)	Revenue/Phase I (d)	Revenue/Phase II (e)	Revenue/Phase III (f)	Usage (g)	Revenue (h)	Usage (i)	Revenue (j)	Usage (k)	Revenue (l)		
1	Aqua Texas Inc. *	WP/II-G-2.5 (W) (S)	15,001	53,554	55,204	56,834	8,166	27,519	15,001	49,771	11,881	38,851		
2	Tanglewood Operators Inc	WP/II-G-2.5 (W) (S)	5,279	37,675	38,505	39,352	2,164	15,321	5,279	32,071	5,774	30,095		
3	Lake Texoma Highport LLC DBA Highport MA	WP/II-G-2.5 (W) (S)	1,137	26,388	26,969	27,563	33	10,080	1,137	22,475	925	19,913		
4	Lakeshore Utility 1000008939	WP/II-G-2.5 (W) (S)	-	18,493	18,637	18,824	-	7,290	-	14,580	-	12,740		
5	Houston Raceway Park	WP/II-G-2.5 (W) (S)	3,311	16,475	16,838	17,209	1,056	5,768	3,311	14,085	2,121	10,205		
6	Eagle Mnt/Saginaw ISD **	No Workpaper	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,413	923	7,688		
7	Eagle Mnt/Saginaw ISD **	No Workpaper	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,268	483	6,666		
8	Groendyke Transport **	No Workpaper	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,174	413	6,622		
9	Truckcenter.com LLC **	No Workpaper	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,148	322	6,427		
10	Anchor Fabrication **	No Workpaper	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,768	212	6,196		
11	Aqua Texas Inc. *	No Workpaper												
12	Tanglewood Operators Inc	No Workpaper												
13	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	No Workpaper												
14	Lakeshore Utility	No Workpaper												
15	Houston Raceway Park	No Workpaper												
16	Eagle Mnt/Saginaw ISD **	No Workpaper												
17	Eagle Mnt/Saginaw ISD **	No Workpaper												
18	Truckcenter.com LLC **	No Workpaper												
19	HC Pinnacle Golf Club Holdings	No Workpaper												
20	Groendyke Transport **	No Workpaper												
21	Tanglewood Operators Inc	No Workpaper												
22	Aqua Texas Inc. *	No Workpaper												
23	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	No Workpaper												
24	Houston Raceway Park	No Workpaper												
25	Eagle Mnt/Saginaw ISD *	No Workpaper												
26	Truckcenter.com LLC **	No Workpaper												
27	Eagle Mnt/Saginaw ISD **	No Workpaper												
28	Truckcenter.com LLC **	No Workpaper												
29	Eagle Mnt/Saginaw ISD *	No Workpaper												
30	HC Pinnacle Golf Club Holdings	No Workpaper												
31	Groendyke Transport **	No Workpaper												
32	Diamond Shamrock **	No Workpaper												
33	**Metered Wastewater													
34	**Blue Mound customer													
35														