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Item Number: 213

Addendum StartPage: 0

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

**MONARCH UTILITIES I, L.P.'S SUPPLEMENTAL RESPONSES TO
COMMISSION STAFF'S EIGHTH REQUEST FOR INFORMATION**

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 Eighth Requests for Information received May 4, 2016.
This response is timely filed. This response may be treated by all parties as if it were filed under
oath.

Respectfully submitted,

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ROCHELLE & TOWNSEND, P.C.**
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ATTORNEYS FOR MONARCH UTILITIES I, LP

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of June, 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 EIGHTH REQUESTS FOR INFORMATION

STAFF RFI 8-1: **Reference Schedule IV-12.2, Texas Affiliates and Regions of Robert Kelly, please provide list of employees who received the total salaries and wages of \$4,363,042, with the following information:**

- a) Names, or job titles in lieu of names, of employees;**
- b) Position;**
- c) Old rate;**
- d) New rate;**
- e) Explicit list of duties of the employee;**
- f) What ownership percentage or interest the employee has in Monarch or any affiliates; and,**
- g) Provide copy of board minutes or other executive approval authorizing the payroll increases.**

RESPONSE: See Confidential Staff Attachment 8-1.a for items a), b), c), and d). Regarding item e) please see Staff Attachment 8-1.b. f) The employees do not have any ownership in Monarch or affiliates. g) See documentation supporting approval of annual payroll increases in response to Staff RFI 7-5(d).

Prepared by: Edward Taussig
Sponsored by: Robert Kelly

CONFIDENTIAL

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

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

SUBMITTING PARTY: Monarch Utilities I, L.P.

BRIEF DESCRIPTION OF CONTENTS: Confidential Portion of
Monarch Utilities I, L.P.'s Responses to Staff's's 8-1 RFIs

BATE STAMPED PAGE NUMBER RANGE: Bate Stamp: 1 - 107

ENVELOPE 1

DATE PROVIDED: June 30, 2016

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-2: Reference Schedule IV-12.2, Texas Affiliates and Regions of Robert Kelly, please provide list of employees who received the employee pensions and benefits of \$929,450. Please provide a detailed breakdown of the pensions and benefits received by each employee.

RESPONSE: See Confidential Staff Attachment 8-2 for a detailed breakdown of benefits.

Prepared by: Edward Taussig
Sponsored by: Robert Kelly

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-3: **Reference Schedule IV-12.2, Texas Affiliates and Regions of Robert Kelly, please provide a detailed breakdown of items included in the following expenses:**

a)	Materials and Supplies	\$316,038
b)	Contractual Services – Legal	36,834
c)	Contractual Services – Others	635,832
d)	Rental of Building/Real Property	314,814
e)	Rental of Equipment	37,772
f)	Transportation Expenses	308,764
g)	Insurance Vehicles	12,130
h)	Insurance – General Liability	182,464
i)	Insurance – Others	228,664
j)	Advertising Expenses	33,496
k)	Miscellaneous Expenses	118,487

RESPONSE: Please see Attachment Staff 8-3.

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

Staff 8-3

NARUC	Account	Account Name	Sum of Test Year
620	Materials and Supplies	510040 OEM Products Consume	(61,647)
620	Materials and Supplies	540510 Service Fee Cost	932
620	Materials and Supplies	570020 Inventory Adjustment	(5,788)
620	Materials and Supplies	570025 Materials & Supplies	(38)
620	Materials and Supplies	570035 Supplies - Field	24,988
620	Materials and Supplies	570040 Freight Expense	256
620	Materials and Supplies	650000 Postage	105,654
620	Materials and Supplies	650135 Supplies - Office	33,789
620	Materials and Supplies	650140 Printing & Comm	196,332
620	Materials and Supplies	656010 IT Costs	5,132
620	Materials and Supplies	657010 Repair & Maint Other	16,428
620	Materials and Supplies Total		316,038
633	Contractual Services - Legal	658040 Prof Fees - Legal	36,834
633	Contractual Services - Legal Total		36,834
636	Contractual Services - Other	540105 Contract Svcs Exp	25,769
636	Contractual Services - Other	613030 Pre-employment Med	11,570
636	Contractual Services - Other	613040 Recruiting Expenses	63,133
636	Contractual Services - Other	613500 Temporary Labor	126,606
636	Contractual Services - Other	656035 Telecom - Voice Line	150,417
636	Contractual Services - Other	656040 Security Alarm Svcs	1,204
636	Contractual Services - Other	656050 Network Data Circuit	115,184
636	Contractual Services - Other	656055 Conference Services	2,138
636	Contractual Services - Other	658030 Prof Fees Collection	21,669
636	Contractual Services - Other	658050 Prof Fees-Tax	1,747
636	Contractual Services - Other	658055 Prof Fees -Other	93,414
636	Contractual Services - Other	670005 Bank Charges	22,979
636	Contractual Services - Other Total		635,832
641	Rental of Building/Real Property	650170 Lease Expense-Office	314,814
641	Rental of Building/Real Property Total		314,814
642	Rental of Equipment	650175 Lease Exp-Equipment	29,757
642	Rental of Equipment	650185 Lease Exp-Other	8,016
642	Rental of Equipment Total		37,772
650	Transportation Expenses	631010 Vehicle Expense	4,869
650	Transportation Expenses	631020 Vehicle Fuel	177,603
650	Transportation Expenses	650180 Lease Exp-Vehicle	56,955
650	Transportation Expenses	657020 Repair & Maint Auto	69,337
650	Transportation Expenses Total		308,764
656	Insurance - Vehicle	655090 Ins Exp-Vehicle	12,130
656	Insurance - Vehicle Total		12,130
657	Insurance - General Liability	655050 Ins Exp-General Liab	78,595
657	Insurance - General Liability	655075 InsExp-Con/Prem Poll	47,352
657	Insurance - General Liability	655080 Ins Exp-Umbrella	56,517
657	Insurance - General Liability Total		182,464

659	Insurance - Other	655010 Ins Exp - C & S	11,874
659	Insurance - Other	655040 Ins Exp-Fees	62,184
659	Insurance - Other	655070 Ins Exp-Property	154,605
659	Insurance - Other Total		228,664
660	Advertising Expenses	650020 Mktg & Cust Relation	33,496
660	Advertising Expenses Total		33,496
675	Miscellaneous Expenses	570030 Tapping Expense	112
675	Miscellaneous Expenses	650025 Contributions	44,927
675	Miscellaneous Expenses	650040 Dues & Subscriptions	13,638
675	Miscellaneous Expenses	650060 Late Fees	42
675	Miscellaneous Expenses	650070 Licenses & Fees	12,312
675	Miscellaneous Expenses	656025 Mobile Device Exp	29,655
675	Miscellaneous Expenses	658060 Lobby Exp	17,753
675	Miscellaneous Expenses	750080 Occupational Tax Exp	48
675	Miscellaneous Expenses Total		118,487
Grand Total			2,225,294

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-5: Please provide copies of detailed trial balance for the years ended December 31, 2012, 2013, 2014, and 2015, for all Texas Utilities but not limited to Windermere, Hornsby Bend, Diamond, Water Services, Huntington, Inverness, Mid-Tex, SW Utilities, Tenkiller, and Metro-Continued Operations.

RESPONSE: Please see Confidential Attachment Staff 8-5.

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

CONFIDENTIAL

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

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

SUBMITTING PARTY: Monarch Utilities I, L.P.

BRIEF DESCRIPTION OF CONTENTS: Confidential Portion of
Monarch Utilities I, L.P.'s Responses to Staff's's 8-5 RFIs

BATE STAMPED PAGE NUMBER RANGE: Bate Stamp: 1 - 24

ENVELOPE 1

DATE PROVIDED: June 30, 2016

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-6: Please provide the number of connections with the corresponding meter equivalents for Monarch, the Texas Utilities and the Southeast Utilities for the years ended December 31, 2012, 2013, 2014, and 2015.

RESPONSE: Please see Attachment Staff 8-6.

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

Connection Counts and Meter Equivalents Year-End 2012, 2013, 2014, 2015

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2		Connections	2012	2013	2014	2015		
3		Monarch	25,213	25,213	25,694	26,072		
4		Texas Utilities	43,109	43,109	44,054	44,989		
5		SE Utilities	8,958	8,563	8,643	8,694		
6								

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
7		Meter Equivalents	2012	2013	2014	2015		
8		Monarch	26,567	26,567	27,163	27,584		
9		Texas Utilities	48,694	48,694	50,118	51,459		
10		SE Utilities	16,495	16,151	16,378	16,511		
11								

Note A: Texas Utilities includes Monarch, SWWC Utilities, Inc., and Metro

Note B: SEU excludes O&M contract connections

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-7: Reference Schedule IV-9 - Allocation of Affiliate Costs of Robert Kelly, please explain the nature of each account and provide a detailed breakdown of the following TXU Management Fees including specific services provided by amount, specific materials provided by amount, any justification of the level of fees paid, and the level of the same totals for a) through f) for the years ended December 31, 2012, 2013, 2014, and 2015:

a)	TXU Management	\$2,613,672
b)	TXU B&C	\$600,912
c)	TXU Call Center	\$1,358,052
d)	TXU FSC	\$652,522
e)	TXU IT Direct	<u>\$297,225</u>
f)	Total	<u>\$5,522,383</u>

RESPONSE: See Attachment Staff 8-7 for responses.

Prepared by: Edward Taussig
Sponsored by: Robert Kelly

PUC Docket No. 45570
 Attachment Staff RFI 8-7
 Test Year Ending 6/30/2015
 TXU Management Fee Descriptions

Preparer: Edward Taussig
 Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)
1		
2	TXU Costs	
3		
4	Department Texas Utilities Management Group	Description
5		Responsible 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).
6	TXU Customer Service (B&C and Call Center)	Responsible for billing and collection, call center, and communications for all Texas Utilities group companies (including Monarch).
7	TXU FSC Accounting	Responsible for GAAP and regulatory accounting functions for all the Texas Utilities group (including Monarch).
8	Information Technology	Responsible 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.
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17		

TXU Management Fees

Preparer: Edward Taussig

Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2		2012	2013	2014	Test Year	2015		
3	TXU Management	3,728,092	4,069,301	3,214,781	2,613,672	2,709,945		
4	TXU B&C - a	643,681	719,197		600,912			
5	TXU Call Center - a	793,854	937,559	1,854,889	1,358,052	1,951,630		
6	TXU FSC	919,373	245,095	610,148	652,522	673,982		
7	TXU IT Direct			288,530	297,225	306,084		
8	Total	6,085,000	5,971,152	5,968,348	5,522,383	5,641,641		

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Source: SAP GL

Note a - B&C and Call Center cost centers were combined in 2014-15

	2012	2013	2014	Test Year	2015
B&C plus Call Center \$	1,437,535	1,656,756	1,854,889	1,958,964	1,951,630

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

Preparer: Edward Taussig
Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				2012	2013	2014	Test Year	2015
1								
2								
3	TXU Mgmt	510040	Consumption - Plant Stock	-	-	-	-	-
4	TXU Mgmt	520010	Gain/Loss Inventory Variance	-	-	-	-	-
5	TXU Mgmt	530000	Gain/Loss Price Variances	-	-	-	-	-
6	TXU Mgmt	540105	Contract Services Expense	-	-	-	-	533
7	TXU Mgmt	540105	Contract Svcs Exp	-	-	-	533	-
8	TXU Mgmt	540510	Service Fee Cost	-	-	-	-	-
9	TXU Mgmt	550010	Chemicals	-	-	-	-	-
10	TXU Mgmt	550120	Laboratory Services	-	-	-	-	-
11	TXU Mgmt	550205	Hauling & Disposal	-	-	-	-	-
12	TXU Mgmt	550405	Purchased Electricity	-	-	938	-	-
13	TXU Mgmt	550410	Purchased Sewage Treatment	-	-	-	-	-
14	TXU Mgmt	550505	Purchased Water	-	-	-	-	-
15	TXU Mgmt	550520	Groundwater District Fees	-	-	-	-	-
16	TXU Mgmt	570020	Inventory Adjustment	-	-	(4,025)	(4,025)	-
17	TXU Mgmt	570025	Materials & Supplies	-	-	-	-	-
18	TXU Mgmt	570030	Tapping Expense	-	-	-	-	-
19	TXU Mgmt	570035	Supplies - Field	-	-	(383)	-	58
20	TXU Mgmt	570035	Supplies - Field	-	-	-	(0)	-
21	TXU Mgmt	570040	Freight Expense	-	-	25	-	15
22	TXU Mgmt	570040	Freight Expense	-	-	-	15	-
23	TXU Mgmt	610030	Travel - Lodging	-	-	35,576	-	11,215
24	TXU Mgmt	610030	Travel-Lodging	-	-	-	20,540	-
25	TXU Mgmt	610040	Meals & Entertainmen	-	-	-	14,964	-
26	TXU Mgmt	610040	Meals & Entertainment (50% Dec	-	-	15,991	-	11,394
27	TXU Mgmt	610060	Meals - On Premise	-	-	961	-	197
28	TXU Mgmt	610060	Meals & Entertainmen	-	-	-	472	-
29	TXU Mgmt	610070	Travel - Transportation	-	-	22,848	-	9,428
30	TXU Mgmt	610070	Travel-Transportatio	-	-	-	17,834	-
31	TXU Mgmt	610080	Mileage Reimbursemen	-	-	-	7,641	-
32	TXU Mgmt	610080	Mileage Reimbursement	-	-	14,030	-	2,628
33	TXU Mgmt	610090	Travel - Other	-	-	3,155	-	984
34	TXU Mgmt	610090	Travel - Other	-	-	-	1,696	-
35	TXU Mgmt	610150	Jury duty reimbursement	-	-	-	-	-
36	TXU Mgmt	610180	Severance Pay	-	-	12,739	-	-
37	TXU Mgmt	610180	Severance Pay	-	-	-	12,739	-
38	TXU Mgmt	610200	Incentive/Compensati	-	-	-	214,223	-
39	TXU Mgmt	610200	Incentive/Compensation Expense	-	-	263,988	-	221,473
40	TXU Mgmt	610205	Bonus Exp - Safety	-	-	-	100	-
41	TXU Mgmt	610205	Bonus Expense - Safety	-	-	450	-	-
42	TXU Mgmt	610210	Bonus Expense - Spot	-	-	1,510	1,500	1,000
43	TXU Mgmt	610215	Bonus Expense - Retention	-	-	-	-	-
44	TXU Mgmt	610220	Bonus Expense - Other	-	-	-	-	-
45	TXU Mgmt	610300	Overtime	-	-	4,833	-	2,694
46	TXU Mgmt	610300	Overtime	-	-	-	2,380	-
47	TXU Mgmt	610400	Vacation/Holiday Exp	-	-	-	15,420	-
48	TXU Mgmt	610400	Vacation/Holiday Expense	-	-	32,728	-	33,295
49	TXU Mgmt	610405	Sick Pay	-	-	6,387	-	2,891
50	TXU Mgmt	610405	Sick Pay	-	-	-	1,359	-
51	TXU Mgmt	611000	Salaries & Wages	-	-	1,081,937	-	1,098,083
52	TXU Mgmt	611000	Salaries & Wages	-	-	-	895,188	-
53	TXU Mgmt	611010	401K Employer Contri	-	-	-	28,813	-
54	TXU Mgmt	611010	401K Employer Contribution	-	-	42,975	-	43,259
55	TXU Mgmt	611015	401K Forfeiture	-	-	-	-	(2,572)
56	TXU Mgmt	611020	Medical & Dental - Employer	-	-	208,261	-	126,501
57	TXU Mgmt	611020	Medical & Dental-Emp	-	-	-	161,830	-
58	TXU Mgmt	611030	Auto Allowance	-	-	7,195	-	(258)
59	TXU Mgmt	611030	Auto Allowance	-	-	-	(794)	-
60	TXU Mgmt	611035	Employee Education	-	-	-	-	-

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

Preparer: Edward Taussig
Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				2012	2013	2014	Test Year	2015
1								
2								
61	TXU Mgmt	611040	Benefits Expense - Other	-	-	18,438		37,876
62	TXU Mgmt	611040	Benefits Expense-Oth	-	-		17,482	
63	TXU Mgmt	611045	Cell Phone Allowance	-	-	13,682	13,341	11,780
64	TXU Mgmt	612000	Social Security Expe	-	-		69,303	-
65	TXU Mgmt	612000	Social Security Expense	-	-	92,794		80,993
66	TXU Mgmt	613010	Employee Cost - Other	-	-	1,290		1,077
67	TXU Mgmt	613010	Employee Cost -Other	-	-		1,582	-
68	TXU Mgmt	613020	Health & Safety	-	-			-
69	TXU Mgmt	613030	Pre-employment Med	-	-		1,598	-
70	TXU Mgmt	613030	Pre-employment Medical	-	-	1,935		1,295
71	TXU Mgmt	613040	Recruiting Expenses	-	-	34,607		-
72	TXU Mgmt	613040	Recruiting Expenses	-	-		34,590	-
73	TXU Mgmt	613060	Training & Seminars	-	-	8,153		9,073
74	TXU Mgmt	613060	Training & Seminars	-	-		11,312	-
75	TXU Mgmt	613070	Uniforms & Clothing	-	-	281		390
76	TXU Mgmt	613070	Uniforms & Clothing	-	-		150	-
77	TXU Mgmt	613100	Workers Compensation	-	-	41,798	45,996	124,831
78	TXU Mgmt	613110	Workers Comp-Claims	-	-		357	-
79	TXU Mgmt	613110	Workers Compensation - Claims	-	-	699		-
80	TXU Mgmt	613500	Temporary Labor	-	-	20,444		-
81	TXU Mgmt	613500	Temporary Labor	-	-		(22,722)	-
82	TXU Mgmt	613600	ATR Employee Costs	-	-	26,945		44,408
83	TXU Mgmt	613600	ATR Employee Costs	-	-		26,585	-
84	TXU Mgmt	613700	IT Direct Costs	-	-			-
85	TXU Mgmt	620000	Bad Debt Expenses	-	-	109		19,745
86	TXU Mgmt	620000	Bad Debt Expenses	-	-		(1,510)	-
87	TXU Mgmt	631010	Vehicle Expense	-	-	2,184		(1,118)
88	TXU Mgmt	631010	Vehicle Expense	-	-		1,585	-
89	TXU Mgmt	631020	Vehicle Fuel	-	-	5,729		7,743
90	TXU Mgmt	631020	Vehicle Fuel	-	-		3,971	-
91	TXU Mgmt	640040	Depreciation Expense	-	-		35,158	-
92	TXU Mgmt	640060	Depreciation Expense	-	-		1,934	-
93	TXU Mgmt	640070	Depreciation Expense	-	-		322	-
94	TXU Mgmt	650000	Postage	-	-		4,525	-
95	TXU Mgmt	650000	Postage & Delivery	-	-	6,535		3,848
96	TXU Mgmt	650020	Marketing & Customer Relations	-	-	59,757		49,172
97	TXU Mgmt	650020	Mktg & Cust Relation	-	-		69,313	-
98	TXU Mgmt	650025	Contributions	-	-	196,453		10,970
99	TXU Mgmt	650025	Contributions	-	-		103,020	-
100	TXU Mgmt	650040	Dues & Subscriptions	-	-	11,627	11,218	10,845
101	TXU Mgmt	650060	Late Fees	-	-	163		-
102	TXU Mgmt	650060	Late Fees	-	-		32	-
103	TXU Mgmt	650070	Licenses & Fees	-	-	2,885		9,220
104	TXU Mgmt	650070	Licenses & Fees	-	-		11,909	-
105	TXU Mgmt	650110	Office Expense	-	-			-
106	TXU Mgmt	650120	Utilities Expense	-	-			-
107	TXU Mgmt	650135	Supplies - Office	-	-	6,549		4,062
108	TXU Mgmt	650135	Supplies - Office	-	-		5,318	-
109	TXU Mgmt	650140	Printing & Comm	-	-		16,835	-
110	TXU Mgmt	650140	Printing & Communication	-	-	42,346		70
111	TXU Mgmt	650160	Accretion - Asset Retirement Obli	-	-			-
112	TXU Mgmt	650170	Lease Expense - Office	-	-	164,607		228,000
113	TXU Mgmt	650170	Lease Expense-Office	-	-		196,304	-
114	TXU Mgmt	650175	Lease Expense - Equipment	-	-	4,510		6,674
115	TXU Mgmt	650175	Lease Exp-Equipment	-	-		7,979	-
116	TXU Mgmt	650180	Lease Expense - Vehicle	-	-	530		(49)
117	TXU Mgmt	650180	Lease Exp-Vehicle	-	-		(965)	-
118	TXU Mgmt	650185	Lease Expense - Other	-	-			-

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

Preparer: Edward Taussig
Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
119	TXU Mgmt	651000	Rate Case Expense	-	-	769	-	-
120	TXU Mgmt	651000	Rate Case Expense	-	-	-	103	-
121	TXU Mgmt	651005	Rate Case Expense -	-	-	-	8,035	-
122	TXU Mgmt	651005	Rate Case Expense - Legal	-	-	853	-	7,322
123	TXU Mgmt	655010	Insurance Expense - Claims & Set	-	-	-	-	-
124	TXU Mgmt	655030	Insurance Expense - Employment	-	-	-	-	2,014
125	TXU Mgmt	655040	Ins Exp-Fees	-	-	-	62,184	-
126	TXU Mgmt	655040	Insurance Expense - Fees	-	-	67,919	-	63,584
127	TXU Mgmt	655050	Ins Exp-General Liab	-	-	-	78,595	-
128	TXU Mgmt	655050	Insurance Expense - General Liab	-	-	72,780	-	81,635
129	TXU Mgmt	655060	Insurance Expense - Other	-	-	-	-	3,079
130	TXU Mgmt	655070	Ins Exp-Property	-	-	-	154,605	-
131	TXU Mgmt	655070	Insurance Expense - Property	-	-	186,201	-	143,343
132	TXU Mgmt	655075	InsExp-Con/Prem Poll	-	-	-	47,352	-
133	TXU Mgmt	655075	Insurance Expense # Contractors,	-	-	18,997	-	49,874
134	TXU Mgmt	655080	Ins Exp-Umbrella	-	-	-	56,517	-
135	TXU Mgmt	655080	Insurance Expense - Umbrella	-	-	78,034	-	49,958
136	TXU Mgmt	655090	Ins Exp-Vehicle	-	-	-	838	-
137	TXU Mgmt	655090	Insurance Expense - Vehicle	-	-	1,770	-	1,338
138	TXU Mgmt	656010	Information Technology Costs	-	-	3,366	-	987
139	TXU Mgmt	656010	IT Costs	-	-	-	4,737	-
140	TXU Mgmt	656020	Telecommunications	-	-	-	-	-
141	TXU Mgmt	656025	Mobile Device Exp	-	-	-	1,548	-
142	TXU Mgmt	656025	Mobile Device Expense	-	-	1,166	-	916
143	TXU Mgmt	656035	Telecom - Voice Lines	-	-	-	-	-
144	TXU Mgmt	656040	Security Alarm Services	-	-	-	-	-
145	TXU Mgmt	656050	Network Data Circuitry	-	-	-	-	-
146	TXU Mgmt	656055	Conference Services	-	-	629	-	804
147	TXU Mgmt	656055	Conference Services	-	-	-	625	-
148	TXU Mgmt	656070	Hardware - Peripherals	-	-	117	-	-
149	TXU Mgmt	657010	Repairs & Maintenance - Other	-	-	-	-	-
150	TXU Mgmt	657020	Repair & Maint Auto	-	-	-	2,691	-
151	TXU Mgmt	657020	Repairs & Maintenance - Auto	-	-	1,752	-	3,501
152	TXU Mgmt	657030	Repairs & Maintenance - Facilitie	-	-	-	-	-
153	TXU Mgmt	658010	Professional Fees - Consulting	-	-	7,835	-	-
154	TXU Mgmt	658030	Professional Fees - Collection	-	-	-	-	-
155	TXU Mgmt	658040	Prof Fees - Legal	-	-	-	36,201	-
156	TXU Mgmt	658040	Professional Fees - Legal	-	-	7,200	-	75,574
157	TXU Mgmt	658055	Prof Fees -Other	-	-	-	62,339	-
158	TXU Mgmt	658055	Professional Fees - Other	-	-	144,640	-	1,109
159	TXU Mgmt	658060	Lobby Exp	-	-	-	40,708	-
160	TXU Mgmt	658060	Lobby Expense	-	-	105,405	-	-
161	TXU Mgmt	661020	Capitalized Labor	-	-	-	-	-
162	TXU Mgmt	661020	Capitalized Labor	-	-	-	(0)	-
163	TXU Mgmt	661030	Capitalized Overhead	-	-	-	-	-
164	TXU Mgmt	670000	Other Operating Expenses	-	-	-	-	-
165	TXU Mgmt	670005	Bank Charges	-	-	-	-	-
166	TXU Mgmt	670010	Loss/Gain - Operatin	-	-	-	(4,470)	-
167	TXU Mgmt	670010	Loss/Gain - Operating	-	-	(3,982)	-	-
168	TXU Mgmt	690590	Allocated Materials and Supplies	-	-	-	-	-
169	TXU Mgmt	690610	Allocated Production & Treatmer	-	-	-	-	-
170	TXU Mgmt	690900	Direct Labor Charged	-	-	-	-	-
171	TXU Mgmt	694010	Capitalized Salaries and Wages	-	-	-	-	-
172	TXU Mgmt	694060	Capitalized Repairs and Maintenz	-	-	-	-	-
173	TXU Mgmt	694090	Capitalized Materials and Supplie	-	-	-	-	-
174	TXU Mgmt	694150	Capitalized Professional Fees	-	-	-	-	-
175	TXU Mgmt	694170	Capitalized General & Admin Oth	-	-	-	-	-
176	TXU Mgmt	694180	Capitalized Administrative & Pass	-	-	-	-	-

PUC Docket No. 45570
 Attachment Staff RFI 8-7
 Test Year Ending 6/30/2015
 TXU Management Fees

Preparer: Edward Taussig
 Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
177	TXU Mgmt	694190	Capitalized Other Operating Expe	-	-	-	-	-
178	TXU Mgmt	694510	T&M Billable Salaries and Wages	-	-	-	-	-
179	TXU Mgmt	694560	T&M Billable Repairs and Mainte	-	-	-	-	-
180	TXU Mgmt	694590	T&M Billable Materials and Suppl	-	-	-	-	-
181	TXU Mgmt	694670	T&M Billable General & Admin O	-	-	-	-	-
182	TXU Mgmt	700650	Rental Income	-	-	-	-	-
183	TXU Mgmt	750060	Franchise Tax Exp	-	-	-	576	-
184	TXU Mgmt	750060	Franchise Tax Expense	-	-	-	-	576
185	TXU Mgmt	750070	Gross Receipts Tax Expense	-	-	-	-	-
186	TXU Mgmt	750080	Occupational Tax Exp	-	-	-	48	-
187	TXU Mgmt	750080	Occupational Tax Expense	-	-	48	-	-
188	TXU Mgmt	750090	Property Taxes	-	-	2,027	-	607
189	TXU Mgmt	750090	Property Taxes	-	-	-	1,404	-
190	TXU Mgmt	750110	Reg Fees/Tax Exp	-	-	-	84	-
191	TXU Mgmt	750110	Regulatory Fees/Tax Expense	-	-	84	-	-
192	TXU Mgmt	540510	Service Fee Cost	5,349	-	-	-	-
193	TXU Mgmt	550405	Purchased Electricit	174	103	-	-	-
194	TXU Mgmt	550505	Purchased Water	4,362	(4,362)	-	-	-
195	TXU Mgmt	570010	Cost of Removal	-	-	-	-	-
196	TXU Mgmt	570015	Testing	-	-	-	-	-
197	TXU Mgmt	570020	Inventory Adjustment	5,211	4,025	-	-	-
198	TXU Mgmt	570025	Materials & Supplies	3,222	5,221	-	-	-
199	TXU Mgmt	570035	Supplies - Field	6,862	3,252	-	-	-
200	TXU Mgmt	590010	Extended Expense Acr	(292,754)	-	-	-	-
201	TXU Mgmt	610030	Travel - Lodging	50,641	31,608	-	-	-
202	TXU Mgmt	610040	Meals & Entertain 50	13,942	15,916	-	-	-
203	TXU Mgmt	610060	Meals - On Premise	-	741	-	-	-
204	TXU Mgmt	610070	Travel - Transportat	2,017	3,988	-	-	-
205	TXU Mgmt	610080	Mileage Reimbursemen	31,657	8,493	-	-	-
206	TXU Mgmt	610090	Travel - Other	1,354	1,699	-	-	-
207	TXU Mgmt	610150	Jury Duty Reimb	-	178	-	-	-
208	TXU Mgmt	610200	Incentive/Compensati	209,437	298,170	-	-	-
209	TXU Mgmt	610205	Bonus Exp - Safety	200	(6,763)	-	-	-
210	TXU Mgmt	610210	Bonus Expense - Spot	4,000	2,800	-	-	-
211	TXU Mgmt	610215	Bonus Exp-Retention	-	-	-	-	-
212	TXU Mgmt	610220	Bonus Expense-Other	1,000	1,000	-	-	-
213	TXU Mgmt	610255	Incentive/Comp-LT	0	-	-	-	-
214	TXU Mgmt	610300	Overtime	3,877	7,846	-	-	-
215	TXU Mgmt	610400	Vacation/Holiday Exp	46,891	36,797	-	-	-
216	TXU Mgmt	610405	Sick Pay	2,795	7,527	-	-	-
217	TXU Mgmt	611000	Salaries & Wages	1,554,655	1,565,442	-	-	-
218	TXU Mgmt	611010	401K Employer Contr	96,353	53,024	-	-	-
219	TXU Mgmt	611015	401K Forfeiture	-	(6,677)	-	-	-
220	TXU Mgmt	611020	Med & Dent -Employer	174,334	193,712	-	-	-
221	TXU Mgmt	611030	Auto Allowance	60,685	17,695	-	-	-
222	TXU Mgmt	611040	Benefits Exp - Other	4,431	10,114	-	-	-
223	TXU Mgmt	611045	Cell Phone Allowance	14,493	12,594	-	-	-
224	TXU Mgmt	612000	Social Security Exp	113,386	132,414	-	-	-
225	TXU Mgmt	612020	Federal Unemploy Tax	-	(366)	-	-	-
226	TXU Mgmt	612025	ST Unemploy Tax Exp	-	18,793	-	-	-
227	TXU Mgmt	613010	Employee Cost -Other	-	5,288	-	-	-
228	TXU Mgmt	613020	Health & Safety	32	-	-	-	-
229	TXU Mgmt	613030	Pre-employment Med	564	2,645	-	-	-
230	TXU Mgmt	613040	Recruiting Expenses	-	21,125	-	-	-
231	TXU Mgmt	613060	Training & Seminars	4,667	4,563	-	-	-
232	TXU Mgmt	613070	Uniforms & Clothing	-	865	-	-	-
233	TXU Mgmt	613100	Workers Compensation	29,955	61,304	-	-	-
234	TXU Mgmt	613110	Workers Comp-Claims	(2,521)	2,319	-	-	-

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

Preparer: Edward Taussig
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Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
235	TXU Mgmt	613500	Temporary Labor	49,302	19,421	-	-	-
236	TXU Mgmt	613600	SWWC/613600	-	55,467	-	-	-
237	TXU Mgmt	620000	Bad Debt Expenses	322,497	(485)	-	-	-
238	TXU Mgmt	631010	Vehicle Expense	747	2,650	-	-	-
239	TXU Mgmt	631020	Vehicle Fuel	366	18,696	-	-	-
240	TXU Mgmt	650000	Postage & Delivery	10,393	9,129	-	-	-
241	TXU Mgmt	650020	Mktg & Cust Relation	50,473	51,413	-	-	-
242	TXU Mgmt	650025	Contributions	107,580	224,889	-	-	-
243	TXU Mgmt	650040	Dues & Subscriptions	14,233	13,041	-	-	-
244	TXU Mgmt	650060	Late Fees	5,670	33	-	-	-
245	TXU Mgmt	650070	Licenses & Fees	1,655	15,891	-	-	-
246	TXU Mgmt	650080	Fines & Pen-Non-Ded	52	-	-	-	-
247	TXU Mgmt	650110	Office Expense	-	567	-	-	-
248	TXU Mgmt	650135	Supplies - Office	1,810	3,824	-	-	-
249	TXU Mgmt	650140	Printing & Comm	114,127	103,703	-	-	-
250	TXU Mgmt	650150	Project D - Retentio	265	-	-	-	-
251	TXU Mgmt	650170	Lease Exp - Office	-	214	-	-	-
252	TXU Mgmt	650175	Lease Exp-Equipment	8,595	336	-	-	-
253	TXU Mgmt	650180	Lease Exp-Vehicle	65	4,391	-	-	-
254	TXU Mgmt	651000	Rate Case Expense	7,744	72,847	-	-	-
255	TXU Mgmt	651005	Rate Case Exp -Legal	1,422	54,987	-	-	-
256	TXU Mgmt	655010	Ins Exp - C & S	-	200	-	-	-
257	TXU Mgmt	655040	Ins Exp-Fees	44,739	71,594	-	-	-
258	TXU Mgmt	655050	Ins Exp-General Liab	68,417	60,072	-	-	-
259	TXU Mgmt	655070	Ins Exp-Property	183,375	185,805	-	-	-
260	TXU Mgmt	655080	Ins Exp-Umbrella	123,030	101,367	-	-	-
261	TXU Mgmt	655090	Ins Exp-Vehicle	-	1,020	-	-	-
262	TXU Mgmt	656010	IT Costs	-	1,757	-	-	-
263	TXU Mgmt	656020	Telecommunications	213	-	-	-	-
264	TXU Mgmt	656025	Mobile Device Exp	598	251	-	-	-
265	TXU Mgmt	656030	Telephone Systems Ma	238	36	-	-	-
266	TXU Mgmt	656035	Telecom - Voice Line	38,919	25,957	-	-	-
267	TXU Mgmt	656040	Security Alarm Svcs	-	-	-	-	-
268	TXU Mgmt	656045	Telecom - L-D	-	-	-	-	-
269	TXU Mgmt	656050	Network Data Circuit	-	13,907	-	-	-
270	TXU Mgmt	656055	Conference Services	-	375	-	-	-
271	TXU Mgmt	656065	Hardware Server Main	-	823	-	-	-
272	TXU Mgmt	656070	Hardware - Periphera	773	40	-	-	-
273	TXU Mgmt	657010	Repair & Maint Other	-	46	-	-	-
274	TXU Mgmt	657020	Repair & Maint Auto	22	3,785	-	-	-
275	TXU Mgmt	657040	Repair & Maint IT	-	2,250	-	-	-
276	TXU Mgmt	658010	Professional Fee Con	9,051	10,825	-	-	-
277	TXU Mgmt	658030	Prof Fees Collection	378	1	-	-	-
278	TXU Mgmt	658040	Prof Fees - Legal	14,527	19,250	-	-	-
279	TXU Mgmt	658050	Prof Fees - Tax	-	2,575	-	-	-
280	TXU Mgmt	658055	Prof Fees -Other	236,253	233,453	-	-	-
281	TXU Mgmt	658060	Lobby Exp	85,384	171,548	-	-	-
282	TXU Mgmt	661020	Capitalized Labor	-	-	-	-	-
283	TXU Mgmt	670000	Other Operating Exp	(23,304)	-	-	-	-
284	TXU Mgmt	670005	Bank Charges	14,941	-	-	-	-
285	TXU Mgmt	690670	Alloc Gen & Admin	81,945	(1,743)	-	-	-
286	TXU Mgmt	690700	Allocated Overhead	-	-	-	-	-
287	TXU Mgmt	699010	Plan Cap Salaries and Wages	-	-	-	-	-
288	TXU Mgmt	710025	Allocations-Other	-	-	-	-	-
289	TXU Mgmt	750070	Gross Receipts Tax E	-	-	-	-	-
290	TXU Mgmt	750090	Property Taxes	21	-	-	-	-
291	TXU Mgmt	750110	Reg Fees/Tax Exp	308	-	-	-	-
292	TXU Mgmt Total			3,728,092	4,069,300	3,214,781	2,613,672	2,709,945

PUC Docket No. 45570
 Attachment Staff RFI 8-7
 Test Year Ending 6/30/2015
 TXU Management Fees

Preparer: Edward Taussig
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Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
293	B&C	540105	Contract Svcs Exp	-	-	-	7,620	-
294	B&C	540510	Service Fee Cost	-	-	-	932	-
295	B&C	570040	Freight Expense	-	-	-	43	-
296	B&C	610030	Travel-Lodging	-	-	-	422	-
297	B&C	610040	Meals & Entertainmen	-	-	-	191	-
298	B&C	610080	Mileage Reimbursemen	-	-	-	1,349	-
299	B&C	610090	Travel - Other	-	-	-	74	-
300	B&C	610205	Bonus Exp - Safety	-	-	-	300	-
301	B&C	610300	Overtime	-	-	-	882	-
302	B&C	610400	Vacation/Holiday Exp	-	-	-	10,817	-
303	B&C	610405	Sick Pay	-	-	-	3,241	-
304	B&C	611000	Salaries & Wages	-	-	-	111,447	-
305	B&C	611010	401K Employer Contri	-	-	-	1,027	-
306	B&C	611020	Medical & Dental-Emp	-	-	-	30,774	-
307	B&C	611040	Benefits Expense-Oth	-	-	-	(1,013)	-
308	B&C	611045	Cell Phone Allowance	-	-	-	942	-
309	B&C	612000	Social Security Expe	-	-	-	14,583	-
310	B&C	613010	Employee Cost -Other	-	-	-	559	-
311	B&C	613030	Pre-employment Med	-	-	-	25	-
312	B&C	631010	Vehicle Expense	-	-	-	42	-
313	B&C	640060	Depreciation Expense	-	-	-	25,772	-
314	B&C	650000	Postage	-	-	-	208,606	-
315	B&C	650135	Supplies - Office	-	-	-	8,187	-
316	B&C	650140	Printing & Comm	-	-	-	130,686	-
317	B&C	650175	Lease Exp-Equipment	-	-	-	228	-
318	B&C	657010	Repair & Maint Other	-	-	-	5,139	-
319	B&C	658030	Prof Fees Collection	-	-	-	15,927	-
320	B&C	658055	Prof Fees -Other	-	-	-	1,830	-
321	B&C	661030	Capitalized Overhead	-	-	-	146	-
322	B&C	670005	Bank Charges	-	-	-	20,134	-
323	B&C	540105	Contract Svcs Exp	1,100	9,910	-	-	-
324	B&C	570025	Materials & Supplies	2,510	4,544	-	-	-
325	B&C	570035	Supplies - Field	98	45	-	-	-
326	B&C	610030	Travel - Lodging	278	2,222	-	-	-
327	B&C	610040	Meals & Entertain 50	554	794	-	-	-
328	B&C	610070	Travel - Transportat	-	1,144	-	-	-
329	B&C	610080	Mileage Reimbursemen	1,356	2,280	-	-	-
330	B&C	610090	Travel - Other	-	153	-	-	-
331	B&C	610200	Incentive/Compensati	3,905	4,153	-	-	-
332	B&C	610205	Bonus Exp - Safety	300	500	-	-	-
333	B&C	610210	Bonus Expense - Spot	-	-	-	-	-
334	B&C	610300	Overtime	10,442	2,453	-	-	-
335	B&C	610400	Vacation/Holiday Exp	17,576	14,350	-	-	-
336	B&C	610405	Sick Pay	7,899	5,287	-	-	-
337	B&C	611000	Salaries & Wages	213,474	187,619	-	-	-
338	B&C	611010	401K Employer Contri	2,717	5,906	-	-	-
339	B&C	611015	401K Forfeiture	-	(1,830)	-	-	-
340	B&C	611020	Med & Dent -Employer	56,265	61,809	-	-	-
341	B&C	611040	Benefits Exp - Other	1,911	2,747	-	-	-
342	B&C	611045	Cell Phone Allowance	1,761	2,035	-	-	-
343	B&C	612000	Social Security Exp	21,464	19,615	-	-	-
344	B&C	613010	Employee Cost -Other	-	62	-	-	-
345	B&C	613030	Pre-employment Med	42	299	-	-	-
346	B&C	613060	Training & Seminars	150	293	-	-	-
347	B&C	613070	Uniforms & Clothing	37	-	-	-	-
348	B&C	613110	Workers Comp-Claims	(1,384)	230	-	-	-
349	B&C	613500	Temporary Labor	1,752	8,265	-	-	-
350	B&C	631010	Vehicle Expense	-	26	-	-	-

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

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Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
351	B&C	650000	Postage & Delivery	97,032	142,291	-	-	-
352	B&C	650040	Dues & Subscriptions	-	29	-	-	-
353	B&C	650135	Supplies - Office	5,061	5,084	-	-	-
354	B&C	650140	Printing & Comm	153,175	189,939	-	-	-
355	B&C	650175	Lease Exp-Equipment	126	5,935	-	-	-
356	B&C	651000	Rate Case Expense	1,705	-	-	-	-
357	B&C	656025	Mobile Device Exp	260	-	-	-	-
358	B&C	656035	Telecom - Voice Line	2,737	3,486	-	-	-
359	B&C	656050	Network Data Circuit	30,581	3,429	-	-	-
360	B&C	658030	Prof Fees Collection	-	5,704	-	-	-
361	B&C	661030	Capitalized Overhead	-	(1,800)	-	-	-
362	B&C	670000	Other Operating Exp	1,337	-	-	-	-
363	B&C	670005	Bank Charges	7,461	30,189	-	-	-
364	B&C Total			643,681	719,197	-	600,912	-
365	Call Center	510040	Consumption - Plant Stock	-	-	663	-	-
366	Call Center	540105	Contract Services Expense	-	-	29,761	-	27,349
367	Call Center	540105	Contract Svcs Exp	-	-	-	20,946	-
368	Call Center	540510	Service Fee Cost	-	-	932	-	-
369	Call Center	570035	Supplies - Field	-	-	45	-	-
370	Call Center	570040	Freight Expense	-	-	43	-	14
371	Call Center	610030	Travel - Lodging	-	-	658	-	434
372	Call Center	610030	Travel-Lodging	-	-	-	174	-
373	Call Center	610040	Meals & Entertainmen	-	-	-	428	-
374	Call Center	610040	Meals & Entertainment (50% Dec	-	-	1,160	-	1,097
375	Call Center	610060	Meals - On Premise	-	-	296	-	(91)
376	Call Center	610060	Meals & Entertainmen	-	-	-	69	-
377	Call Center	610070	Travel - Transportation	-	-	349	-	-
378	Call Center	610080	Mileage Reimbursemen	-	-	-	392	-
379	Call Center	610080	Mileage Reimbursement	-	-	4,471	-	201
380	Call Center	610090	Travel - Other	-	-	208	-	24
381	Call Center	610090	Travel - Other	-	-	-	24	-
382	Call Center	610150	Jury duty reimbursement	-	-	-	-	124
383	Call Center	610180	Severance Pay	-	-	-	-	6,035
384	Call Center	610200	Incentive/Compensati	-	-	-	16,284	-
385	Call Center	610200	Incentive/Compensation Expense	-	-	10,844	-	23,369
386	Call Center	610205	Bonus Exp - Safety	-	-	-	450	-
387	Call Center	610205	Bonus Expense - Safety	-	-	1,450	-	-
388	Call Center	610220	Bonus Expense - Other	-	-	-	-	8,965
389	Call Center	610300	Overtime	-	-	13,216	-	18,500
390	Call Center	610300	Overtime	-	-	-	11,831	-
391	Call Center	610400	Vacation/Holiday Exp	-	-	-	35,178	-
392	Call Center	610400	Vacation/Holiday Expense	-	-	32,440	-	49,921
393	Call Center	610405	Sick Pay	-	-	17,240	-	17,253
394	Call Center	610405	Sick Pay	-	-	-	14,199	-
395	Call Center	611000	Salaries & Wages	-	-	635,006	-	661,867
396	Call Center	611000	Salaries & Wages	-	-	-	556,015	-
397	Call Center	611010	401K Employer Contri	-	-	-	22,666	-
398	Call Center	611010	401K Employer Contribution	-	-	21,872	-	28,157
399	Call Center	611015	401K Forfeiture	-	-	-	-	(3,508)
400	Call Center	611020	Medical & Dental - Employer	-	-	195,408	-	171,888
401	Call Center	611020	Medical & Dental-Emp	-	-	-	154,949	-
402	Call Center	611035	Employee Education	-	-	-	-	5,192
403	Call Center	611035	Employee Education	-	-	-	5,192	-
404	Call Center	611040	Benefits Expense - Other	-	-	2,209	-	10,154
405	Call Center	611040	Benefits Expense-Oth	-	-	-	3,210	-
406	Call Center	611045	Cell Phone Allowance	-	-	4,032	3,450	4,982
407	Call Center	612000	Social Security Expe	-	-	-	55,211	-
408	Call Center	612000	Social Security Expense	-	-	60,984	-	67,943

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

Preparer: Edward Taussig
Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				2012	2013	2014	Test Year	2015
1								
2								
409	Call Center	613010	Employee Cost - Other	-	-	2,155		2,238
410	Call Center	613010	Employee Cost -Other	-	-		1,908	-
411	Call Center	613020	Health & Safety	-	-	32		-
412	Call Center	613030	Pre-employment Med	-	-		920	-
413	Call Center	613030	Pre-employment Medical	-	-	1,354		107
414	Call Center	613040	Recruiting Expenses	-	-	103		-
415	Call Center	613040	Recruiting Expenses	-	-		86	-
416	Call Center	613060	Training & Seminars	-	-	5,479		695
417	Call Center	613060	Training & Seminars	-	-		229	-
418	Call Center	613500	Temporary Labor	-	-	66,643		95,302
419	Call Center	613500	Temporary Labor	-	-		68,252	-
420	Call Center	613600	ATR Employee Costs	-	-	320		-
421	Call Center	613600	ATR Employee Costs	-	-		320	-
422	Call Center	631010	Vehicle Expense	-	-	178		88
423	Call Center	631010	Vehicle Expense	-	-		96	-
424	Call Center	631020	Vehicle Fuel	-	-	30		-
425	Call Center	650000	Postage	-	-		2,748	-
426	Call Center	650000	Postage & Delivery	-	-	186,786		221,918
427	Call Center	650020	Marketing & Customer Relations	-	-			5,151
428	Call Center	650040	Dues & Subscriptions	-	-	-	75	75
429	Call Center	650110	Office Expense	-	-	911		-
430	Call Center	650135	Supplies - Office	-	-	7,937		11,786
431	Call Center	650135	Supplies - Office	-	-		2,125	-
432	Call Center	650140	Printing & Comm	-	-		66,813	-
433	Call Center	650140	Printing & Communication	-	-	210,519		129,416
434	Call Center	650175	Lease Expense - Equipment	-	-	12,417		6,310
435	Call Center	650175	Lease Exp-Equipment	-	-		10,645	-
436	Call Center	656010	Information Technology Costs	-	-	3,953		-
437	Call Center	656025	Mobile Device Exp	-	-		1,769	-
438	Call Center	656025	Mobile Device Expense	-	-	1,662		1,680
439	Call Center	656035	Telecom - Voice Line	-	-		142,425	-
440	Call Center	656035	Telecom - Voice Lines	-	-	145,409		163,686
441	Call Center	656050	Network Data Circuit	-	-		110,763	-
442	Call Center	656050	Network Data Circuitry	-	-	102,919		110,889
443	Call Center	656055	Conference Services	-	-	719		2,385
444	Call Center	656055	Conference Services	-	-		1,433	-
445	Call Center	657010	Repairs & Maintenance - Other	-	-	5,139		-
446	Call Center	658030	Prof Fees Collection	-	-		5,742	-
447	Call Center	658030	Professional Fees - Collection	-	-	17,612		4,071
448	Call Center	658050	Prof Fees-Tax	-	-		1,747	-
449	Call Center	658050	Professional Fees - Tax Consulting	-	-			1,747
450	Call Center	658055	Prof Fees -Other	-	-		29,245	-
451	Call Center	658055	Professional Fees - Other	-	-	23,475		45,261
452	Call Center	661030	Capitalized Overhead	-	-	(531)		-
453	Call Center	670005	Bank Charges	-	-	26,381		48,956
454	Call Center	670005	Bank Charges	-	-		10,041	-
455	Call Center	540105	Contract Svcs Exp	4,426	18,744	-		-
456	Call Center	570025	Materials & Supplies	3,331	208	-		-
457	Call Center	570035	Supplies - Field	128	(8)	-		-
458	Call Center	610030	Travel - Lodging	3,069	564	-		-
459	Call Center	610040	Meals & Entertain 50	982	554	-		-
460	Call Center	610060	Meals - On Premise	58	38	-		-
461	Call Center	610080	Mileage Reimbursemen	1,549	2,353	-		-
462	Call Center	610090	Travel - Other	2	-	-		-
463	Call Center	610150	Jury Duty Reimb	-	116	-		-
464	Call Center	610200	Incentive/Compensati	7,410	10,026	-		-
465	Call Center	610205	Bonus Exp - Safety	500	900	-		-
466	Call Center	610210	Bonus Expense - Spot	20,544	(19,759)	-		-

PUC Docket No. 45570
Attachment Staff RFI 8-7
Test Year Ending 6/30/2015
TXU Management Fees

Preparer: Edward Taussig
Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
467	Call Center	610300	Overtime	13,866	12,721	-	-	-
468	Call Center	610400	Vacation/Holiday Exp	28,499	26,840	-	-	-
469	Call Center	610405	Sick Pay	9,195	9,698	-	-	-
470	Call Center	611000	Salaries & Wages	406,763	384,329	-	-	-
471	Call Center	611010	401K Employer Contri	8,904	13,488	-	-	-
472	Call Center	611015	401K Forfeiture	-	(3,391)	-	-	-
473	Call Center	611020	Med & Dent -Employer	117,612	93,750	-	-	-
474	Call Center	611040	Benefits Exp - Other	4,956	5,865	-	-	-
475	Call Center	611045	Cell Phone Allowance	2,300	1,532	-	-	-
476	Call Center	612000	Social Security Exp	41,313	43,716	-	-	-
477	Call Center	613010	Employee Cost -Other	81	575	-	-	-
478	Call Center	613030	Pre-employment Med	846	2,529	-	-	-
479	Call Center	613060	Training & Seminars	189	603	-	-	-
480	Call Center	613070	Uniforms & Clothing	406	-	-	-	-
481	Call Center	613110	Workers Comp-Claims	(2,069)	301	-	-	-
482	Call Center	613500	Temporary Labor	68,055	138,474	-	-	-
483	Call Center	631010	Vehicle Expense	-	74	-	-	-
484	Call Center	631020	Vehicle Fuel	171	-	-	-	-
485	Call Center	650000	Postage & Delivery	161	1,093	-	-	-
486	Call Center	650060	Late Fees	-	780	-	-	-
487	Call Center	650135	Supplies - Office	816	10,987	-	-	-
488	Call Center	650140	Printing & Comm	2,497	-	-	-	-
489	Call Center	650175	Lease Exp-Equipment	235	116	-	-	-
490	Call Center	656010	IT Costs	592	-	-	-	-
491	Call Center	656020	Telecommunications	23	-	-	-	-
492	Call Center	656025	Mobile Device Exp	208	461	-	-	-
493	Call Center	656035	Telecom - Voice Line	99	98,611	-	-	-
494	Call Center	656050	Network Data Circuit	-	58,982	-	-	-
495	Call Center	656070	Hardware - Periphera	684	-	-	-	-
496	Call Center	658055	Prof Fees -Other	-	18,195	-	-	-
497	Call Center	690540	Allocated Other Emp	45,450	3,494	-	-	-
498	Call Center	690700	Allocated Overhead	-	-	-	-	-
499	Call Center Total			793,854	937,559	1,854,889	1,358,052	1,951,630
500	FSC	610030	Travel - Lodging	-	-	317	-	17
501	FSC	610030	Travel-Lodging	-	-	-	17	-
502	FSC	610040	Meals & Entertainmen	-	-	-	109	-
503	FSC	610040	Meals & Entertainment (50% Dec	-	-	122	-	109
504	FSC	610060	Meals - On Premise	-	-	112	-	-
505	FSC	610070	Travel - Transportation	-	-	-	-	93
506	FSC	610070	Travel-Transportatio	-	-	-	93	-
507	FSC	610080	Mileage Reimbursemen	-	-	-	147	-
508	FSC	610080	Mileage Reimbursement	-	-	269	-	312
509	FSC	610090	Travel - Other	-	-	472	-	12
510	FSC	610090	Travel - Other	-	-	-	12	-
511	FSC	610200	Incentive/Compensati	-	-	-	14,268	-
512	FSC	610200	Incentive/Compensation Expense	-	-	9,501	-	9,809
513	FSC	610205	Bonus Exp - Safety	-	-	-	200	-
514	FSC	610205	Bonus Expense - Safety	-	-	450	-	-
515	FSC	610210	Bonus Expense - Spot	-	-	-	-	-
516	FSC	610300	Overtime	-	-	413	-	394
517	FSC	610300	Overtime	-	-	-	299	-
518	FSC	610400	Vacation/Holiday Exp	-	-	-	11,938	-
519	FSC	610400	Vacation/Holiday Expense	-	-	13,072	-	19,845
520	FSC	610405	Sick Pay	-	-	1,461	-	1,581
521	FSC	610405	Sick Pay	-	-	-	1,537	-
522	FSC	611000	Salaries & Wages	-	-	375,195	-	416,899
523	FSC	611000	Salaries & Wages	-	-	-	396,526	-
524	FSC	611010	401K Employer Contri	-	-	-	10,004	-

PUC Docket No. 45570
 Attachment Staff RFI 8-7
 Test Year Ending 6/30/2015
 TXU Management Fees

Preparer: Edward Taussig
 Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
525	FSC	611010	401K Employer Contribution	-	-	9,506	-	10,408
526	FSC	611015	401K Forfeiture	-	-	-	-	(1,403)
527	FSC	611020	Medical & Dental - Employer	-	-	56,694	-	64,924
528	FSC	611020	Medical & Dental-Emp	-	-	-	62,129	-
529	FSC	611040	Benefits Expense - Other	-	-	330	-	4,534
530	FSC	611040	Benefits Expense-Oth	-	-	-	698	-
531	FSC	611045	Cell Phone Allowance	-	-	134	-	-
532	FSC	612000	Social Security Expe	-	-	-	35,425	-
533	FSC	612000	Social Security Expense	-	-	32,726	-	36,931
534	FSC	613010	Employee Cost - Other	-	-	-	-	175
535	FSC	613030	Pre-employment Med	-	-	-	943	-
536	FSC	613030	Pre-employment Medical	-	-	1,045	-	907
537	FSC	613040	Recruiting Expenses	-	-	27,024	-	31,829
538	FSC	613040	Recruiting Expenses	-	-	-	27,269	-
539	FSC	613060	Training & Seminars	-	-	114	-	3,990
540	FSC	613060	Training & Seminars	-	-	-	4,104	-
541	FSC	613500	Temporary Labor	-	-	79,603	-	66,600
542	FSC	613500	Temporary Labor	-	-	-	81,071	-
543	FSC	631010	Vehicle Expense	-	-	56	-	40
544	FSC	631010	Vehicle Expense	-	-	-	40	-
545	FSC	640060	Depreciation Expense	-	-	-	50	-
546	FSC	640080	Depecciation Expense	-	-	-	51	-
547	FSC	650000	Postage	-	-	-	94	-
548	FSC	650000	Postage & Delivery	-	-	93	-	20
549	FSC	650040	Dues & Subscriptions	-	-	-	395	395
550	FSC	650070	Licenses & Fees	-	-	-	-	66
551	FSC	650110	Office Expense	-	-	-	-	60
552	FSC	650135	Supplies - Office	-	-	466	-	2,992
553	FSC	650135	Supplies - Office	-	-	-	2,396	-
554	FSC	650175	Lease Expense - Equipment	-	-	910	-	2,390
555	FSC	650175	Lease Exp-Equipment	-	-	-	2,627	-
556	FSC	656025	Mobile Device Expense	-	-	2	-	-
557	FSC	656055	Conference Services	-	-	62	-	55
558	FSC	656055	Conference Services	-	-	-	80	-
559	FSC	540510	Service Fee Cost	-	-	-	-	-
560	FSC	570025	Materials & Supplies	119	-	-	-	-
561	FSC	610030	Travel - Lodging	5,302	-	-	-	-
562	FSC	610040	Meals & Entertain 50	987	-	-	-	-
563	FSC	610080	Mileage Reimbursemen	3,585	-	-	-	-
564	FSC	610180	Severance Pay	4,634	-	-	-	-
565	FSC	610200	Incentive/Compensati	4,000	-	-	-	-
566	FSC	610205	Bonus Exp - Safety	-	150	-	-	-
567	FSC	610210	Bonus Expense - Spot	-	2,500	-	-	-
568	FSC	610215	Bonus Exp-Retention	(10,000)	-	-	-	-
569	FSC	610250	Stock Based Comp	-	-	-	-	-
570	FSC	610300	Overtime	3,447	207	-	-	-
571	FSC	610400	Vacation/Holiday Exp	(598)	4,042	-	-	-
572	FSC	610405	Sick Pay	154	1,407	-	-	-
573	FSC	611000	Salaries & Wages	244,265	181,534	-	-	-
574	FSC	611010	401K Employer Contri	7,627	7,770	-	-	-
575	FSC	611015	401K Forfeiture	-	(1,104)	-	-	-
576	FSC	611020	Med & Dent -Employer	49,353	33,028	-	-	-
577	FSC	611040	Benefits Exp - Other	(278)	1,618	-	-	-
578	FSC	612000	Social Security Exp	18,245	15,850	-	-	-
579	FSC	613030	Pre-employment Med	24	-	-	-	-
580	FSC	613060	Training & Seminars	1,344	151	-	-	-
581	FSC	613110	Workers Comp-Claims	(1,938)	85	-	-	-
582	FSC	613500	Temporary Labor	586,884	(2,508)	-	-	-

PUC Docket No. 45570
 Attachment Staff RFI 8-7
 Test Year Ending 6/30/2015
 TXU Management Fees

Preparer: Edward Taussig
 Sponsor: Carmelitha Bordelon-Taylor

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2				2012	2013	2014	Test Year	2015
583	FSC	631010	Vehicle Expense	-	26	-	-	-
584	FSC	650000	Postage & Delivery	75	-	-	-	-
585	FSC	650140	Printing & Comm	1,680	-	-	-	-
586	FSC	650175	Lease Exp-Equipment	246	174	-	-	-
587	FSC	656030	Telephone Systems Ma	214	-	-	-	-
588	FSC	656055	Conference Services	-	162	-	-	-
589	FSC	690700	Allocated Overhead	-	-	-	-	-
590	FSC Total			919,373	245,095	610,148	652,522	673,982
591	IT	613700	IT Direct Costs	-	-	288,530	-	306,084
592	IT	613700	IT Direct Costs	-	-	-	297,224	-
593	IT	656025	Mobile Device Exp	-	-	-	2	-
594	IT Total			-	-	288,530	297,225	306,084
595	Grand Total			6,085,001	5,971,152	5,968,349	5,522,384	5,641,642
596								
597								

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-9: **Reference Monarch's response to Staff RFI 7-1, please clarify the "Gain/Loss Inventory Variance" and "Inventory Adjustment" for G/L Accounts Nos. 520010 and 520040.**

RESPONSE: Account No. 520010 – Gain/Loss Inventory Variance is used to record adjustment to correct the inventory sub-ledger after quarterly inventory counts.

Dr 135040 – Inventory
Cr 520010 – Gain/Loss Inventory Variance
Inventory on hand is higher than the inventory balance in the sub-ledger

Dr 520010 – Gain/Loss Inventory Variance
Cr 135040 – Inventory
Inventory on hand is lower than the inventory balance in the sub-ledger

The question refers to Account No. 520040 – Inventory Adjustment; however, Account No. 520040 is not a valid Monarch account. The correct account is Account No. 570020 – Inventory Adjustment. This account is used for manual inventory adjustments. For example, if parts are purchased to expense instead of inventory, a manual adjustment will be created to credit Account No. 570020 – Inventory Adjustment and debit Account No. 135040 – Inventory.

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

PUC DOCKET NO. 45570
SOAH DOCKET NO. 473-16-2873.WS
MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION

STAFF RFI 8-10: Does Monarch claim that the “revenues held in abeyance” have been previously approved by any regulatory agency? If so, please provide the approving order.

RESPONSE: No.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-11: Is it Monarch's contention that the customers and any regulatory authority agreed to Monarch collecting "revenues held in abeyance" in a future year? If so, provide the document reflecting such agreement.

RESPONSE: No.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-12: Has Monarch recorded "revenues held in abeyance" anywhere in its books and records? If so, please specify the account number and name where the amount is recorded and what year it was recorded in.

RESPONSE: No.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

PUC DOCKET NO. 45570
SOAH DOCKET NO. 473-16-2873.WS
MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION

STAFF RFI 8-13: Is it Monarch's intent to attempt to recover the "revenues held in abeyance" in any form or fashion from the customers of the utility? If so, please specify how Monarch intends to do so.

RESPONSE: No.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-14: Is it Monarch's contention that all costs of service associated with the "revenues held in abeyance" are reasonable and necessary for water or sewer service to customers? If so, provide all receipts and other documentation supporting the costs of service related to the revenues held in abeyance by year incurred. Please also provide documentation that the expenses have not been collected in the past.

RESPONSE: Yes. Pursuant to counsel for Monarch's discussions with Staff, supporting documentation consists of Monarch's Application for a Water & Sewer Rate/Tariff Change filed with the Texas Commission on Environmental Quality on September 1, 2013, which has been classified as voluminous and is available for inspection at the offices of Monarch's attorneys, Lloyd Gosselink Rochelle & Townsend, P.C., located at 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

Prepared by: Robert Kelly
Sponsored by: Robert Kelly

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-15: With regard to Monarch's current approved tariff, provide the following information for water and sewer service separately. Please also indicate where the figures were recorded in the books and records of Monarch by account name and number:

- a) The dollar amount of revenues collected for tap fees for the calendar years 2012, 2013, 2014, and 2015.
- b) The dollar amount of revenues collected for account set up fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- c) The dollar amount of revenues collected for reconnect fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- d) The dollar amount of revenues collected for transfer fees the test year and for calendar years 2012, 2013, 2014 and 2015.
- e) The dollar amount of revenues collected for late fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- f) The dollar amount of revenues collected for relocation fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- g) The dollar amount of revenues collected for seasonal reconnection fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- h) The dollar amount of revenues collected for line extension and construction costs for the test year and for calendar years 2012, 2013, 2014 and 2015.
- i) The dollar amount of revenues collected for damage or service diversion fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- j) The dollar amount of revenues collected for franchise fees passed through for the test year and for calendar years 2012, 2013, 2014 and 2015.
- k) The dollar amount of revenues collected for purchased sewer fees passed through for the test year and for calendar years 2012, 2013, 2014 and 2015.
- l) The dollar amount of revenues collected for supplemental emergency service fees for the test year and for calendar years 2012, 2013, 2014 and 2015.
- m) The dollar amount of revenues collected for monthly supplemental service rate fees for the test year and for calendar years 2012, 2013, 2014 and 2015.

PUC DOCKET NO. 45570
SOAH DOCKET NO. 473-16-2873.WS
MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION

RESPONSE: Please see Attachment Staff 8-15.

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

Attachment Staff 8-15a
 Tap Revenue Collected Calendar Years 2012-2015

Account 420020, Tap Fees

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Water	110,090.44	202,796.53	252,585.11	180,875.00
Sewer	88,356.00	193,340.64	149,268.00	157,595.00
\$	198,446.44	\$ 396,137.17	\$ 401,853.11	\$ 338,470.00

Attachment Staff 8-15b
 Account Set up Fees - Calendar Years 2012-2015

<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$	- \$	- \$	- \$	- \$

Attachment Staff 8-15c
 Reconnect Fees - Calendar Years 2012-2015

	<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Water	162,351.50	82,141.80	136,159.50	160,136.50	155,586.00
Sewer	5,848.50	2,958.20	5,015.50	5,463.50	5,614.00

Through November 2014, all Penalties and Fees were booked to one General Ledger account, 450030. December 2014 forward, these fees were booked to individual accounts.

Account Number	Account Name
450030	Penalties and Fees
450040	Surcharge Revenues
450050	Late Payment Charge
450070	Tampering Charge
450080	Delinquent Reconnect Fee
450090	Transfer Fee

Attachment Staff 8-15d
 Transfer Fees - Calendar Years 2012-2015

	<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Water	118,017.00	128,948.10	124,330.50	118,606.70	117,877.50
Sewer	18,963.00	19,611.90	19,939.50	18,773.30	19,057.50

Through November 2014, all Penalties and Fees were booked to one General Ledger account, 450030. December 2014 forward, these fees were booked to individual accounts.

Account Number	Account Name
450030	Penalties and Fees
450040	Surcharge Revenues
450050	Late Payment Charge
450070	Tampering Charge
450080	Delinquent Reconnect Fee
450090	Transfer Fee

Attachment Staff 8-15e
Late Fees - Calendar Years 2012-2015

	<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Water		334,829.19	564,180.45	601,600.44	622,608.50
Sewer		17,356.21	28,639.19	29,970.21	29,589.26

Through November 2014, all Penalties and Fees were booked to one General Ledger account, 450030. December 2014 forward, these fees were booked to individual accounts.

Account Number	Account Name
450030	Penalties and Fees
450040	Surcharge Revenues
450050	Late Payment Charge
450070	Tampering Charge
450080	Delinquent Reconnect Fee
450090	Transfer Fee

Attachment Staff 8-15f
 Relocation Fees - Calendar Years 2012-2015

<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Attachment Staff 8-15g
 Seasonal Reconnect Fees - Calendar Years 2012-2015

<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ -	\$ -

**Attachment Staff 8-15h
Line Extension and Construction Costs - Calendar Years 2012-2015**

Monarch records charges to customers for line extensions in the account for tap fees and does not segregate them. All tap fees and line extension charges are included in the response to part (a) of this request.

Attachment Staff 8-15i
 Service Diversion Fees - Calendar Years 2012-2015

	<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Water	11,035.50	8,749.26	13,662.00	9,632.36	8,048.57
Sewer	1,568.57	180.74	238.00	1,307.59	622.85

Through November 2014, all Penalties and Fees were booked to one General Ledger account, 450030. December 2014 forward, these fees were booked to individual accounts.

Account Number	Account Name
450030	Penalties and Fees
450040	Surcharge Revenues
450050	Late Payment Charge
450070	Tampering Charge
450080	Delinquent Reconnect Fee
450090	Transfer Fee

Attachment Staff 8-15j
 Franchise Fees Passed Through- Calendar Years 2012-2015

<u>Test Year</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$	-	\$ -	-	\$ -

Attachment Staff 8-15k
Purchased Sewer Fees Passed Through- Calendar Years 2012-2015

Test Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Attachment Staff 8-15I
 Supplemental Emergency Service Fees - Calendar Years 2012-2015

All Water Service, no Sewer

<u>G/L Account</u>	<u>Account Name</u>	<u>Test Year</u>				
		<u>(July 2014-June 2015)</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
410005	Consumption-Based Revenue	-	158.06	90.29	877.34	10.19
420040	Water Service	5,049.85	3,107.72	3,101.48	4,280.40	5,385.90
		5,049.85	3,265.78	3,191.77	5,157.74	5,396.09

Attachment Staff 8-15m
 Monthly Supplemental Service Rate Fees - Calendar Years 2012-2015

Test Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$	- \$	- \$	- \$	- \$

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

**MONARCH'S SUPPLEMENTAL RESPONSES
TO STAFF'S EIGHTH REQUESTS FOR INFORMATION**

STAFF RFI 8-17: Please provide all allocation manuals or other written policies that were used by Monarch or that reflect Monarch's policies for allocating an affiliate's overhead to Monarch with respect to capital projects for which a portion of the capitalized cost is attributable to an affiliate.

RESPONSE: There are no additional allocation manuals or written policies regarding allocating affiliate overhead to Monarch, other than the Monarch's Allocation Manual contained in Errata Schedule IV-4.1.

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

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

June 30, 2016

June 30, 2016

MONARCH UTILITIES I, LP
RESPONSES TO
STAFF'S 8TH RFIS