

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-C-9.1 Historical Growth In Earnings, Dividends and Book Value
Witness: Paul Mou1

See the testimony of Paul Mou1 for the presentation of evidence, analysis and recommendation concerning the appropriate rate of return on common equity. Included in the testimony and schedules PRM-2, PRM-3 and PRM-4 supporting this testimony are the relevant financial data and statistics.

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-C-9.2 Earnings per Share Calculations
 Witness: Paul Mou1

Monarch Utilities, Inc.
 (In thousands, except per share amounts)

No workpapers

Line No	(a)	(b)				(c)				(d)				(e)			
		2014				2013				2012				2011			
1	Net income (loss)	\$	1,463	\$	(421)	\$	(4,719)	\$	(455)								
2	Outstanding shares		1		1		1		1								
3	Earnings (loss) per share	\$	1,463	\$	(421)	\$	(4,719)	\$	(455)								
4	Total equity capital		52,304		50,841		51,262		34,046								
5	Book value per share		52,304		50,841		51,262		34,046								
6	Dividends		-		-		-		-								
7	ROE		2.80%		-0.83%		-9.21%		-1.34%								

Monarch Utilities I, LP (Monarch) is a privately held limited partnership in which the limited and general partners hold percentage ownership interests based on initial investments. There are no shares or units, therefore earnings per share and book value per share is not applicable. Additionally, as Monarch is not a public company, the market-to-book ratio is not applicable. Monarch did not pay dividends during the last five fiscal years. Monarch Utilities, Inc. holds the limited partnership interest in Monarch and all Monarch earnings flows to Monarch, Inc. for tax purposes. The table above represents the requested data for Monarch Utilities, Inc. whose only activity is that of Monarch. Therefore, the net income, equity capital, and ROE also represent those balances and results of Monarch.

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-C-10 Rating Agency Reports/Prospectus

Witness: Paul Mou1

Please see attached II-C-10 submitted as CONFIDENTIAL.

Monarch Utilities I, L.P.
 December 31, 2013
 Test Year Ending 6/30/2013
 Schedule II-D-1 Summary of Adjusted Test Year O&M Expenses
 Witness: Carmelita Borden-Taylor

Line No	Account No	Description	Reference Schedule	8/01/2014 - 06/30/2013			Comparison Year 2013			Comparison Year 2012			
				(Dirac + Alloc.) (G)	MM Adjustment (F)	Adjusted Monarch Total (G)	Func. Factor (D)	Water (L)	Mastewater (I)	Monarch Total (K)	Func. Factor (C)	Water (G)	Mastewater (J)
1	601	Salaries and Wages - Employees	WP/II-D-1.1	2,980,224	231,137	3,221,361	WTR-WW	2,737,693	-	2,889,944	WTR-WW	2,864,794	-
2	602	Salaries and Wages - Officers, Directors and Employee Stockholders	WP/II-D-1.1	869,871	36,883	906,754	WTR-WW	762,058	-	902,975	WTR-WW	902,806	-
3	603	Purchased Water/Purchased Mastewater	WP/II-D-1.1	2,200,312	(129,336)	2,070,976	WTR-WW	2,070,717	-	1,876,087	WTR-WW	1,806,123	-
4	604	Treatment	WP/II-D-1.1	877,880	(35,146)	842,734	WTR-WW	839,719	-	879,212	WTR-WW	870,071	-
5	610	Fuel for Power Production	WP/II-D-1.1	424,154	(15,425)	408,729	WTR-WW	408,879	-	488,535	WTR-WW	487,683	-
6	613	Materials and Supplies	WP/II-D-1.1	1,518,261	(30,851)	1,487,410	WTR-WW	1,448,737	-	1,662,937	WTR-WW	1,640,555	-
7	618	Contractual Services - Accounting	WP/II-D-1.1	27,682	(3,705)	23,977	WTR-WW	3,877	-	-	WTR-WW	-	-
8	633	Contractual Services - Management Fees	WP/II-D-1.1	175,466	(4,770)	170,696	WTR-WW	168,764	-	212,845	WTR-WW	212,845	-
9	635	Contractual Services - Testing	WP/II-D-1.1	798,256	(9,943)	788,313	WTR-WW	788,313	-	120,275	WTR-WW	138,377	-
10	642	Rental of Equipment	WP/II-D-1.1	150,326	(90,901)	59,425	WTR-WW	49,917	-	317,882	WTR-WW	317,882	-
11	650	Insurance - Vehicle	WP/II-D-1.1	42,325	-	42,325	WTR-WW	35,705	-	14,980	WTR-WW	14,987	-
12	655	Insurance - General Liability	WP/II-D-1.1	18,562	-	18,562	WTR-WW	16,432	-	1,032,110	WTR-WW	1,032,110	-
13	658	Insurance - Workmen's Compensation	WP/II-D-1.1	84	-	84	WTR-WW	71	-	37,837	WTR-WW	37,837	-
14	660	Advertising Expenses	WP/II-D-1.1	45,003	-	45,003	WTR-WW	37,803	-	5,735	WTR-WW	5,735	-
15	666	Regulatory Commission Expenses - Amortization of Rate Case Expenses	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
16	667	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
17	688	Water Resource Conservation Expense	WP/II-D-1.1	334,142	(1,115)	333,027	WTR-WW	279,759	-	431,054	WTR-WW	431,054	-
18	675	Miscellaneous Expenses	WP/II-D-1.1	5,239,245	188,400	5,427,645	WTR-WW	5,269,190	-	843,429	WTR-WW	839,510	-
19		Total Water		16,632,400	92,879	16,725,279	WTR-WW	16,083,752	-	21,687,688	WTR-WW	21,384,800	-
20		Mastewater		(6,153)	630	(5,523)	WTR-WW	(478,187.62)	-	15,941	WTR-WW	15,941	-
21		Salaries and Wages - Employees	WP/II-D-1.1	261,760	(179,143)	82,617	WTR-WW	82,619	-	288	WTR-WW	288	-
22	701	Salaries and Wages - Officers, Directors and Employee Stockholders	WP/II-D-1.1	243,204	-	243,204	WTR-WW	243,204	-	199,185	WTR-WW	199,185	-
23	703	Purchased Water/Purchased Mastewater	WP/II-D-1.1	143,585	-	143,585	WTR-WW	144,229	-	159,549	WTR-WW	159,549	-
24	710	Sludge Removal Expense	WP/II-D-1.1	56,312	(1,220)	55,092	WTR-WW	55,482	-	61,792	WTR-WW	61,792	-
25	715	Purchased Power	WP/II-D-1.1	187,029	(3,305)	183,724	WTR-WW	221,373	-	299,222	WTR-WW	299,222	-
26	718	Chemicals	WP/II-D-1.1	8,713	(8,713)	-	WTR-WW	98	-	-	WTR-WW	-	-
27	720	Materials and Supplies	WP/II-D-1.1	61,483	-	61,483	WTR-WW	62,451	-	2,276	WTR-WW	2,276	-
28	732	Contractual Services - Engineering	WP/II-D-1.1	21,274	-	21,274	WTR-WW	114,626	-	108,306	WTR-WW	108,306	-
29	733	Contractual Services - Accounting	WP/II-D-1.1	-	-	-	WTR-WW	9,108	-	13,504	WTR-WW	13,504	-
30	735	Contractual Services - Legal	WP/II-D-1.1	11	-	11	WTR-WW	245,358	-	-	WTR-WW	-	-
31	736	Contractual Services - Testing	WP/II-D-1.1	-	-	-	WTR-WW	3,130	-	-	WTR-WW	-	-
32	741	Rental of Building/Real Property	WP/II-D-1.1	-	-	-	WTR-WW	7,670	-	-	WTR-WW	-	-
33	742	Rental of Equipment	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
34	750	Transportation Expenses	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
35	755	Insurance - Vehicle Liability	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
36	758	Insurance - General Liability	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
37	759	Insurance - Other	WP/II-D-1.1	469	-	469	WTR-WW	13	-	-	WTR-WW	-	-
38	760	Advertising Expenses	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
39	766	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
40	770	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	-	-	WTR-WW	-	-	-	WTR-WW	-	-
41	775	Miscellaneous Expenses	WP/II-D-1.1	3,565,591	(630)	3,565,961	WTR-WW	3,245,417	-	381,766	WTR-WW	381,766	-
42		Total Mastewater		1,406,105	(192,139)	1,213,966	WTR-WW	2,871,372	-	1,226,071	WTR-WW	1,211,432	-
43		Total Operations and Maintenance Expenses		19,038,623	(89,500)	18,949,124		16,083,752	2,871,372	20,769,593		21,388,880	2,211,432

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-1.1 Historical and Per Book Test Year O&M Expense
Witness: Carmelitha Bordelon-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)
		<u>Water</u>				
1	601	Salaries and Wages - Employees	WP/II-D-1.1	2,990,224	2,958,094	2,869,944
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders	WP/II-D-1.1	-	-	-
3	604	Employee Pensions and Benefits	WP/II-D-1.1	869,871	1,036,914	902,975
4	610	Purchased Water	WP/II-D-1.1	2,200,251	2,043,233	1,976,067
5	615	Purchased Power	WP/II-D-1.1	877,809	772,745	878,212
6	616	Fuel for Power Production	WP/II-D-1.1	-	-	-
7	618	Chemicals	WP/II-D-1.1	424,194	428,411	488,535
8	620	Materials and Supplies	WP/II-D-1.1	1,518,261	1,418,087	1,662,937
9	631	Contractual Services - Engineering	WP/II-D-1.1	-	-	-
10	632	Contractual Services - Accounting	WP/II-D-1.1	-	-	-
11	633	Contractual Services - Legal	WP/II-D-1.1	-	-	-
12	634	Contractual Services - Management Fees	WP/II-D-1.1	27,683	29,064	212,845
13	635	Contractual Services - Testing	WP/II-D-1.1	175,466	160,901	120,775
14	636	Contractual Services - Other	WP/II-D-1.1	798,256	550,683	836,227
15	641	Rental of Building/Real Property	WP/II-D-1.1	150,326	154,891	117,682
16	642	Rental of Equipment	WP/II-D-1.1	42,125	19,006	14,980
17	650	Transportation Expenses	WP/II-D-1.1	899,957	991,224	1,032,110
18	656	Insurance - Vehicle	WP/II-D-1.1	19,562	35,175	37,857
19	657	Insurance - General Liability	WP/II-D-1.1	-	-	-
20	658	Insurance - Workman's Compensation	WP/II-D-1.1	84	1,462	72
21	659	Insurance - Other	WP/II-D-1.1	45,003	84,243	5,735
22	660	Advertising Expenses	WP/II-D-1.1	-	-	-
		Regulatory Commission Expenses - Amortization of Rate Case Expense		-	-	-
23	666	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	-	-
24	667	Water Resource Conservation Expense	WP/II-D-1.1	-	130,770	431,054
25	668	Bad Debt Expense	WP/II-D-1.1	-	-	-
26	670	Miscellaneous Expenses	WP/II-D-1.1	334,142	370,072	843,429
27	675		WP/II-D-1.1	5,259,245	8,572,393	9,256,253
		Subtotal Water		16,632,460	19,757,368	21,687,688

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-1.1 Historical and Per Book Test Year O&M Expense
Witness: Carmelitha Bordon-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	Salaries and Wages - Employees	WP/II-D-1.1	(6,151)	18,100	15,941
29	703	Stockholders	WP/II-D-1.1	-	-	-
30	704	Employee Pensions and Benefits	WP/II-D-1.1	84	-	288
31	710	Purchased Wastewater Treatment	WP/II-D-1.1	261,760	210,281	199,435
32	711	Sudge Removal Expense	WP/II-D-1.1	101,204	110,680	196,246
33	715	Purchased Power	WP/II-D-1.1	145,385	144,026	163,469
34	716	Fuel for Power Production	WP/II-D-1.1	-	-	-
35	718	Chemicals	WP/II-D-1.1	56,312	61,762	45,596
36	720	Materials and Supplies	WP/II-D-1.1	187,029	225,016	299,222
37	731	Contractual Services - Engineering	WP/II-D-1.1	-	-	-
38	732	Contractual Services - Accounting	WP/II-D-1.1	-	-	-
39	733	Contractual Services - Legal	WP/II-D-1.1	-	-	-
40	734	Contractual Services - Management Fees	WP/II-D-1.1	8,713	641	2,276
41	735	Contractual Services - Testing	WP/II-D-1.1	-	-	-
42	736	Contractual Services - Other	WP/II-D-1.1	61,483	63,040	108,306
43	741	Rental of Building/Real Property	WP/II-D-1.1	23,274	90,333	13,504
44	742	Rental of Equipment	WP/II-D-1.1	-	-	-
45	750	Transportation Expenses	WP/II-D-1.1	-	924	24
46	756	Insurance - Vehicle	WP/II-D-1.1	11	-	-
47	757	Insurance - General Liability	WP/II-D-1.1	-	-	-
48	758	Insurance - Workman's Compensation	WP/II-D-1.1	-	-	-
49	759	Insurance - Other	WP/II-D-1.1	469	-	-
50	760	Advertising Expenses	WP/II-D-1.1	-	385	-
51	766	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-
52	767	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	-	-
53	770	Bad Debt Expense	WP/II-D-1.1	-	-	-
54	775	Miscellaneous Expenses	WP/II-D-1.1	1,566,591	86,979	181,766
		Subtotal Wastewater		2,406,163	1,012,165	1,226,071
55		Total Operating and Maintenance Expenses		19,038,623	20,769,533	22,913,759

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
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	610	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	615	Purchased Power	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	618	Chemicals	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							
24		TOTAL			(289,136)		

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

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	Bordelon	Sale of Blue Mound
2	711	Sludge Removal Expense	Ln 27	WP/II-D-1.1	(179,141)	Bordelon	Sale of Blue Mound
3	720	Materials and Supplies	Ln 30	WP/II-D-1.1	(1,220)	Bordelon	Sale of Blue Mound
4	731	Contractual Services - Engineering	Ln 31	WP/II-D-1.1	(3,305)	Bordelon	Sale of Blue Mound
5	735	Contractual Services - Testing	Ln 33	WP/II-D-1.1	(8,713)	Bordelon	Sale of Blue Mound
6	775	Miscellaneous Expenses	Ln 43	WP/II-D-1.1	(630)	Bordelon	Sale of Blue Mound
7							
8							
9		TOTAL			(192,379)		

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

Line No	Account No (a)	Description (b)	Schedule II-A-1 Reference (c)	Worksheet 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	244,729	Bordeleon	Increase due to merit and additional headcount Increase due to merit and additional headcount Weather Normalization Adjustments Weather Normalization Adjustments Increase in External Audit Fees Decrease in Lease Expense. Conroe Office Lease ended 08.2015 Intercompany Interest Adjustment Increase in Shared Services Allocated from Parent
2	604	Employee Pensions and Benefits	Ln 4/Ln 25	WP/II-D-1.1	36,863	Bordeleon	
3	615	Purchased Power	Ln 6	WP/II-D-1.1	(306)	Bordeleon	
4	618	Chemicals	Ln 7/Ln 29	WP/II-D-1.1	(44)	Bordeleon	
5	636	Contractual Services - Other	Ln 12/Ln 34	WP/II-D-1.1	3,750	Bordeleon	
6	641	Rental of Building/Real Property	Ln 13/Ln 35	WP/II-D-1.1	(90,901)	Bordeleon	
7	675	Miscellaneous Expenses	Ln 22/Ln 43	WP/II-D-1.1	36,665	Bordeleon	
8	675	Miscellaneous Expenses	Ln 23/Ln 44	WP/II-D-1.1	131,259	Bordeleon	
9							
10		Total			382,014		

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

Line No	Workpaper Reference (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		Monarch reserves according to these percentages of Accounts Receivable that are past due:						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13	No workpaper							
14	No workpaper							
15	No workpaper							
16	No workpaper							
17								

100% Of Accounts Receivable Balances Over 90 Days

50% Of Accounts Receivable Balances Between 60 and 90 days

25% Of Accounts Receivable Balances Between 30 and 60 days

Past due accounts

Each month we compare the balance in the reserve account to the amount we expect to be uncollectible using the above percentages. We then adjust this balance to the expected amount and offset the difference to Bad Debt Expense.

TY Ended June 30, 2015

Test Year

2013

2012

843,429

370,072

334,142

670 - Bad Debt Expense Total

670

670 - Bad Debt Expense Water

670

280,679

310,861

708,481

670 - Bad Debt Expense Wastewater

670

53,463

59,212

134,949

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-3.1 Advertising
 Witness: Carmelitha Bordeleon-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	39,470	33,492	32,927
6		Total Advertising Expense		39,470	33,492	32,927
7						
8		No Advertising included in Cost of Service (II-A-2)				
9						
10						

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-3.2 Contribution and Donation Expense

Witness: Carmelitha Bordelon-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	58,093
4				
5		Total		74,453
6				
7		No Contribution and Donation Expenses included in Cost of Service (II-A-2)		
8				

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-3.3 Industry Organization Membership Dues
 Witness: Carmelitha Bordelon-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	15,574	15,574
3						
4						
5		Industry Organization Membership Dues- Total		29,841	15,574	29,841

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-3.4 Business/Economic Membership Dues
 Witness: Carmelitha Bordealon-Taylor

Line No	Account No (a)	Name/Type of Organization (b)	Workpaper Reference (c)	Test Year (d)
1	675	Camelot Forest POA	No workpaper	174
2	675	Cedar Valley Property Owners Association	No workpaper	60
3	675	Comanche Cove Owners Association	No workpaper	1,050
4	675	Comanche Harbor-Ports O'Call O.A.	No workpaper	523
5	675	Governor's Point POA	No workpaper	280
6	675	Westwood Beach POA	No workpaper	200
7	675	Hidden Hills Harbor Homeowners Association	No workpaper	109
8	675	Polk County Pinwah Pines POA	No workpaper	125
9	675	Cherokee Shores Owners Association	No workpaper	600
10	675	Ivanhoe Property Owners Improvement Association	No workpaper	72
11	675	Wildewood Owners Assoc.	No workpaper	213
12	675	Western Hills Owners Association	No workpaper	1,244
13	675	Lake Medina Shores Owners Association	No workpaper	106
14	675	Pine Harbor Owners Association	No workpaper	160
15	675	Lakeshore Volunteer Fire Dept.	No workpaper	50
16				
17		Total Business/Economic Membership Dues		4,965

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-3.5 Professional Membership Dues
 Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Name/Type of Organization (b)	Workpaper Reference (c)	Test Year (d)
1	675	WEFC Water Environment Federation	No workpaper	151
2	675	Texas Water Utilities Association Membership Renewal	No workpaper	140
3	675	American Water Works Association (AWWA)	No workpaper	191
4				
5		Professional Membership Dues - Total		
6				482

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-3.6 Social Organizations
Witness: Carmelitha Bordelon-Taylor

Monarch Utilities has no expenditures for memberships in social organizations during the test year.

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-4 Summary of Outside Services Employed
 Witness: Carmelitha Bordeleon-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	27,585	(23,709)	3,876
2	635	Various	Lab Services/ Pre-employment Medical/ Drug testing	WP/II-D-4	185,373	(4,770)	180,603
3	636	Various	Various	WP/II-D-4	696,665	(10,543)	686,122
4	733	Various	Legal	WP/II-D-4	8,811	(8,713)	98
5	735	Various	Lab Services/ Pre-employment Medical/ Drug testing	WP/II-D-4	64,475		64,475
6	736	Various	Various	WP/II-D-4	111,967	600	112,567
7							
8		Total			1,094,876	(47,135)	1,047,741
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. 45570

Test Year Ending 6/30/2015

Schedule II-D-5 Summary of Research and Development Expenditures

Witness: Carmelitha Bordelon-Taylor

Monarch has no expenditures for research and development during the test year.

Monarch Utilities I, L.P.
 Docket No. 43570
 Test Year Ending 6/30/2015
 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)	Term		Billing Method (f)	Total (g)	Test Year		Waste Water (i)
				From (d)	To (e)			Water (h)	(1)	
1										
2	641/741	Rental of Building/Real Property					54,000	45,350	8,640	
3		DAVID G. STANLEY	Office	2/1/2011	1/31/2016	Monthly	36,000	30,240	5,760	
4		LARRY M. MILLER	Office	2/1/2014	2/1/2017	Monthly	18,000	15,120	2,880	
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	6,530.54	1,244	
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	6,408	1,221	
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 - SHWC	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	18,031	3,435	
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	2,735	521	
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	35,705	6,420	
16		Transportation Expenses					126,171	105,984	20,187	
17	650/750									
18										

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

There are no supporting workpapers for this schedule.

Line No	Account No (a)	Description/Lessor (b)	Type of Lease (c)	Term		Billing Method (f)	Total (g)	Test Year	
				From (d)	To (e)			Water (h)	Waste Water (i)
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	13,245	2,523
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	92,739	17,664
21		Allocated Rents and Leases:							
22	675/775	Miscellaneous Expenses				See IV-4.1 Cost Allocation Manual	489,151	410,943	78,208
23		Allocation of expenses to/from SMC Utilities, Inc.				See IV-4.1 Cost Allocation Manual	147,289	123,722	23,566
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
Schedule II-D-7(W) Purchased Water
Witness: Carmelitha Bordeleon-Taylor

Line No	Account No (a)	Reference *	Supplier (b)	2013		2012			
				CallTonnage (c)	Expense (d)	CallTonnage (e)	Expense (f)	CallTonnage (g)	Expense (h)
1	610	WP/II-D-7(W)	Acton MUD	13,057	171,735	17,936	246,366	15,025	267,866
2	610	WP/II-D-7(W)	BARTON SPRINGS EDWARDS AQUIFER CONS	-	97,850	-	99,698	-	96,284
3	610	Note (a)	BETHESDA WATER SUPPLY CORP	806	2,740	348	(76)	823	3,561
4	610	WP/II-D-7(W)	Brazoria Couny Groundwater	9,422	376	11,025	470	11,524	21,639
5	610	WP/II-D-7(W)	Brazoria River Authority	-	-	-	-	-	21,875
6	610	Note (c)	CHEROKEE COUNTY ELECTRIC ASSOC	-	-	-	-	-	49,465
7	610	WP/II-D-7(W)	CITY OF DENISON WATER UTILITIES	4,783	46,091	1,198	49,147	1,245	49,734
8	610	WP/II-D-7(W)	City of Granbury	11,951	37,236	11,738	11,738	966	12,346
9	610	WP/II-D-7(W)	City of Pottsboro	19,214	160,953	13,788	135,103	10,458	91,991
10	610	WP/II-D-7(W)	City of Rhome	11,010	75,284	9,920	71,410	13,474	118,572
11	610	Note (a)	City of Willis	188	2,257	-	-	-	-
12	610	Note (a)	Crest Water Company	-	-	-	-	-	-
13	610	WP/II-D-7(W)	Guadalupe- Blanco River Authority	346,452	331,266	681	4,124	-	-
14	610	Note (a)	H202U	2,482	132,000	1,432	348,998	382,246	382,593
15	610	Note (b)	Hays Trinity GCD	-	130	-	72,487	-	31,000
16	610	WP/II-D-7(W)	JOHNSON COUNTY SPECIAL UTILITY DIST	59,837	147,165	11,735	143,469	9,095	133,136
17	610	WP/II-D-7(W)	JUS-RAYN	12,091	79,116	11,498	16,012	7,816	5,368
18	610	Note (b)	Lone Star GCD	35,461	9,576	45,710	6,723	-	-
19	610	Note (b)	LOWER TRINITY GROUNDWATER CONSERVAT	53,888	2,711	67,623	5,705	60,527	2,988
20	610	Note (b)	NECHES & TRINITY VALLEYS-GROUNDWATE	71,864	2,230	67,936	2,152	11,087	590
21	610	Note (b)	NORTH TEXAS GROUNDWATER CONSERVATIO	37,855	2,527	23,323	4,881	13,880	1,387
22	610	Note (b)	NORTHERN TRINITY GROUNDWATER	97,379	4,362	39,537	12,347	31,048	6,244
23	610	Note (b)	Northwest Grayson County WCID	10,049	58,189	2,155	35,379	-	24,819
24	610	Note (b)	PRAIRIELANDS GROUNDWATER CONSERVATI	183,251	31,105	174,436	32,921	189,357	39,270
25	610	Note (a)	Quicksilver	1,634	390	2,915	592	3,346	921
26	610	WP/II-D-7(W)	Red River Authority	2,234	114,600	4,415	141,164	32,431	124,890
27	610	Note (b)	RED RIVER GROUNDWATER	112,034	7,551	97,459	7,528	146,533	11,337
28	610	Note (b)	SAN JACINTO RIVER AUTHORITY	128,939	274,080	116,877	180,376	106,426	105,648
29	610	Note (b)	SOUTHEAST TEXAS GCD (GROUNDWATER)	71,266	468	52,050	346	75,711	270
30	610	WP/II-D-7(W)	Tarrant Regional Water Dist	148,469	191,607	175,351	145,269	145,717	124,802
31	610	WP/II-D-7(W)	TRINITY RURAL WATER SUPPLY COR	5,918	51,829	8,375	70,800	5,394	72,119
32	610	WP/II-D-7(W)	UPPER NECHES RIVER MUNICIPAL	-	5,000	-	5,000	-	10,000
33	610	Note (b)	UPPER TRINITY GCD	216,956	30,296	210,616	82,180	194,773	65,499
34	610	Note (c)	Vera Fay Haddock	-	-	-	-	-	9
35	610	Note (c)	BMA	-	-	-	-	-	(100)
36									
37									
38			Total	1,668,490	2,070,717	1,527,598	1,932,440	1,468,900	1,806,123

Note (a): Emergency or short term water needs. No contract.
Note (b): Groundwater Conservation District charged according to District terms
Note (c): Miscellaneous charges not related to purchased water contracts or groundwater conservation districts.
* Workpapers have been classified as voluminous.

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-7(S) Purchased Wastewater
 Witness: Carmelitha Bordelon-Taylor

Line No	Account No (a)	Reference * WP/II-D-7(S) Note	Supplier (b) City of Pottsboro City of Fort Worth	Test Year		2013		2012	
				Gallonage (c)	Expense (d)	Gallonage (e)	Expense (f)	Gallonage (g)	Expense (h)
1	710			12,245	82,619	11,662	71,558	10,176	74,898
2	710					51,033	138,723	54,775	124,537
3									
4									
5									
6									
7									
8									
9									
10									
11									
12			Total	12,245	82,619	62,695	210,281	64,951	199,435

Note: City of Fort Worth contract is associated with Blue Mound system which was removed from the adjusted test year totals.
 * Workpapers have been classified as voluminous.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-8 Storm Damage
Witness: Carmelitha Bordelon-Taylor

670010 Loss/Gain - Operating is where insurance proceeds are booked. This was normalized out in the test year results and has a \$0 balance.

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 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 Schedule (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	2,778,447
10	604	Employee Pensions and Benefits	WP/II-D-9.a	867,363
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	275,661
18		Expensed	WP/II-D-9.a	3,872,310
19				
20				
21				
22				
23		Total		4,147,972
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		4,079,936

Percent
 6.65%
 93.35%

Percent
 1.18%
 98.82%

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-9 Payroll, Capitalized vs. Expensed
 Witness: Carmelitha Borden-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				
64		Capitalized	WP/II-D-9.d	23,848
65		Expensed	WP/II-D-9.a	3,797,426
66				
67				
68				
69		Total		3,821,274

Percent
 0.62%
 99.38%

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.1.a Payroll Detail - Actual Payroll Expense
Witness: Carmelitha Bordeon-Taylor

Line No	Account No (a)	Account Description (b)	Reference Schedule (c)	Per Book (d)	Functionalization Factor (g)	Water (g)	Wastewater (g)	Total (g)
Payroll - July-December 2015								
1	601	Salaries and Wages - Employees	WP/II-D-9.1.b.10	1,377,876	WTR-WWR	1,157,416	220,460	1,377,876
2	604	Employee Pensions and Benefits	WP/II-D-9.1.b.10	453,972	WTR-WWR	381,336	72,635	453,972
3	620	Materials and Supplies	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
4	701	Salaries and Wages - Employees	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
5	704	Employee Pensions and Benefits	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
6	720	Materials and Supplies	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
7	601	Salaries and Wages - Employees	WP/II-D-9.1.b.10	3,832	WTR-WWR	3,219	613	3,832
8	604	Employee Pensions and Benefits	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
9	620	Materials and Supplies	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
10	636	Contractual Services - Other	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
11	658	Insurance - Workman's Compensation	WP/II-D-9.1.b.10	-	WTR-WWR	-	-	-
12				1,835,680		1,541,971	293,709	1,835,680
13								
14								
15								
16		Regular	WP/II-D-9.1.b.10	1,199,200	WTR-WWR	1,007,328	191,872	1,199,200
17		Overtime	WP/II-D-9.1.b.10	178,676	WTR-WWR	150,088	28,588	178,676
18		Other	WP/II-D-9.1.b.10	457,804	WTR-WWR	384,555	73,249	457,804
19		Capital	WP/II-D-9.1.b.10	160,620	WTR-WWR	134,921	25,699	160,620
20		Expense	WP/II-D-9.1.b.10	1,835,680		1,541,971	293,709	1,835,680
21								
22		Total		1,996,300		1,676,892	319,408	1,996,300
Payroll - Test Year								
23	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	211,777	WTR-WWR	177,893	33,884	211,777
24	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	2,508	WTR-WWR	2,107	401	2,508
25	620	Materials and Supplies	WP/II-D-9.1.a.6	55	WTR-WWR	46	9	55
26	701	Salaries and Wages - Employees	WP/II-D-9.1.a.6	(6,151)	WTR-WWR	(5,167)	(984)	(6,151)
27	704	Employee Pensions and Benefits	WP/II-D-9.1.a.6	84	WTR-WWR	70	13	84
28	720	Materials and Supplies	WP/II-D-9.1.a.6	(958)	WTR-WWR	(805)	(153)	(958)
29	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	2,778,447	WTR-WWR	2,333,896	444,552	2,778,447
30	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	867,363	WTR-WWR	728,585	138,778	867,363
31	620	Materials and Supplies	WP/II-D-9.1.a.6	(1,798)	WTR-WWR	(1,510)	(288)	(1,798)
32	636	Contractual Services - Other	WP/II-D-9.1.a.6	20,899	WTR-WWR	17,555	3,344	20,899
33	658	Insurance - Workman's Compensation	WP/II-D-9.1.a.6	84	WTR-WWR	71	13	84
34				3,872,310		3,252,741	619,570	3,872,310
35								
36								
37		Regular	WP/II-D-9.1.a.6	2,642,054	WTR-WWR	2,219,325	422,729	2,642,054
38		Overtime	WP/II-D-9.1.a.6	342,020	WTR-WWR	287,287	54,723	342,020
39		Other	WP/II-D-9.1.a.6	882,086	WTR-WWR	740,933	141,134	882,086
40		Capital	WP/II-D-9.1.a.6	275,661	WTR-WWR	231,555	44,106	275,661
41		Expense	WP/II-D-9.1.a.6	3,872,310	WTR-WWR	3,252,741	619,570	3,872,310
42								
43								
44		Total		4,147,971		3,484,296	663,675	4,147,971
Percent								
8.05%								
91.95%								

Monarch Utilities I, L.P.
Docket No. 45370
Test Year Ending 6/30/2015
Schedule II-D-9.1.a Payroll Detail - Actual Payroll Expense
Witness: Carmelitha Borden-Taylor

Line No	Account No (a)	Account Description (b)	Reference Schedule (c)	Per Book (d)	Functionalization Factor (g)	Water (g)	Wastewater (g)	Total (g)
Payroll - Comparison Year 2013								
45	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	650,872	WTR-WMR	546,732	-	-
46	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	2,582	WTR-WMR	2,169	104,139	650,872
48	620	Materials and Supplies	WP/II-D-9.1.a.6	-	WTR-WMR	-	413	2,582
49	701	Salaries and Wages - Employees	WP/II-D-9.1.a.6	18,100	WTR-WMR	15,204	2,896	18,100
50	704	Employee Pensions and Benefits	WP/II-D-9.1.a.6	-	WTR-WMR	-	-	-
51	720	Materials and Supplies	WP/II-D-9.1.a.6	-	WTR-WMR	-	-	-
52	601	Salaries and Wages - Employees	WP/II-D-9.1.a.6	2,307,222	WTR-WMR	1,938,066	-	-
53	604	Employee Pensions and Benefits	WP/II-D-9.1.a.6	1,034,332	WTR-WMR	868,839	369,155	2,307,222
54	620	Materials and Supplies	WP/II-D-9.1.a.6	-	WTR-WMR	-	165,493	1,034,332
55	636	Contractual Services - Other	WP/II-D-9.1.a.6	16,680	WTR-WMR	14,011	2,669	16,680
56	658	Insurance - Workman's Compensation	WP/II-D-9.1.a.6	1,462	WTR-WMR	1,228	234	1,462
57				4,031,249	WTR-WMR	3,386,249	645,000	4,031,249
58								
59		Regular	WP/II-D-9.1.a.6	2,612,689	WTR-WMR	2,194,658	418,030	2,612,689
60		Overtime	WP/II-D-9.1.a.6	363,505	WTR-WMR	305,344	58,161	363,505
61		Other	WP/II-D-9.1.a.6	1,055,055	WTR-WMR	886,246	168,809	1,055,055
62								
63		Capital	WP/II-D-9.c	48,087	WTR-WMR	40,393	7,694	48,087
64		Expense	WP/II-D-9.1.a.6	4,031,249	WTR-WMR	3,386,249	645,000	4,031,249
65								
66		Total		4,079,336		3,426,642	652,694	4,079,336
						Percent		
								1.18%
								98.82%

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
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)
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
7	Various	Nov-15	Regular	WP/II-D-9.1.b.10	184,808			
8	Various	Nov-15	Overtime	WP/II-D-9.1.b.10	27,772			
9	Various	Nov-15	Other	WP/II-D-9.1.b.10	71,901			
10	Various	Nov-15	Total		284,481	46,130	284,481	330,611
12	Various	Oct-15	Regular	WP/II-D-9.1.b.10	214,598			
13	Various	Oct-15	Overtime	WP/II-D-9.1.b.10	29,711			
14	Various	Oct-15	Other	WP/II-D-9.1.b.10	75,863			
15	Various	Oct-15	Total		320,172	19,887	320,172	340,059
17	Various	Sep-15	Regular	WP/II-D-9.1.b.10	200,631			
18	Various	Sep-15	Overtime	WP/II-D-9.1.b.10	27,631			
19	Various	Sep-15	Other	WP/II-D-9.1.b.10	52,680			
20	Various	Sep-15	Total		280,942	14,641	280,942	295,583
22	Various	Aug-15	Regular	WP/II-D-9.1.b.10	193,463			
23	Various	Aug-15	Overtime	WP/II-D-9.1.b.10	28,427			
24	Various	Aug-15	Other	WP/II-D-9.1.b.10	76,185			
25	Various	Aug-15	Total		298,075	23,937	298,075	322,012
27	Various	Jul-15	Regular	WP/II-D-9.1.b.10	209,848			
28	Various	Jul-15	Overtime	WP/II-D-9.1.b.10	32,545			
29	Various	Jul-15	Other	WP/II-D-9.1.b.10	74,174			
30	Various	Jul-15	Total		316,567	16,938	316,567	333,525
32	Various	Jul-Dec 15	Regular	WP/II-D-9.1.b.10	1,199,200			
33	Various	Jul-Dec 15	Overtime	WP/II-D-9.1.b.10	178,677			
34	Various	Jul-Dec 15	Other	WP/II-D-9.1.b.10	457,803			
35	Various	Jul-Dec 15	Total		1,835,680	160,620	1,835,680	1,996,300
37	Various	Jun-15	Regular	WP/II-D-9.1.b.1-4	194,353			
38	Various	Jun-15	Overtime	WP/II-D-9.1.b.1-4	22,801			
39	Various	Jun-15	Other	WP/II-D-9.1.b.1-4	48,728			
40	Various	Jun-15	Total		265,883	27,675	265,883	293,558
42	Various	May-15	Regular	WP/II-D-9.1.b.1-4	193,688			
43	Various	May-15	Overtime	WP/II-D-9.1.b.1-4	35,094			
44	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
 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 (G)
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
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	463,767			
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	120,502			
95	Various	Jul-14	Total	WP/II-D-9.1.b.1-4	616,787	5,017	616,787	621,804
96								
97			Regular	WP/II-D-9.1.b.2	2,642,054			
98			Overtime	WP/II-D-9.1.b.3	342,020			
99			Other	WP/II-D-9.1.b.4	888,237			
100		Total Test Year			3,872,311	275,661	3,872,311	4,147,972
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
 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 (g)
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	2,836	437,963	440,819
155	Various	Total 2013	Regular	WP/II-D-9.1.b.6	2,612,689			
156	Various		Overtime	WP/II-D-9.1.b.7	363,505			
157	Various		Other	WP/II-D-9.1.b.8	1,055,055			
158	Various		Total		4,031,249	48,087	4,031,249	4,079,336

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-9.1.c Payroll Detail - General Payroll Increases

Witness: Carmelitha Bordelon-Taylor

This is not applicable because there are no general payroll increases.

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-9.1.1.d Payroll Detail - Merit Increases and Management Salary Increases
Witness: Carmelitha Bordelon-Taylor

CONFIDENTIAL

See CONFIDENTIAL Schedule II-D-9.1.1.d

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.1.e Payroll Detail - Total Annual Payroll Increases
Witness: Carmelitha Bordelon-Taylor

CONFIDENTIAL

See CONFIDENTIAL Schedule II-D-9.1.e

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-9.1.f Payroll Detail - Test Year vs. Requested Reconciliation

Witness: Carmelitha Bordelon-Taylor

CONFIDENTIAL

See CONFIDENTIAL Schedule II-D-9.1.f

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

CONFIDENTIAL

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

Witness: Carmelitha Bordelon-Taylor

See CONFIDENTIAL Schedule II-D-9.1.1.g

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.a Pension and OPEB Benefits - Unfunded Costs
Witness: Carmelitha Bordelon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.b Pension and OPEB Benefits - Actuarial Studies
Witness: Carmelitha Bordeleon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.c Pension and OPEB Benefits - Costs, Expense and Funding by NARUC Accounts
Witness: Carmelitha Bordelon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-9.2.d Pension and OPEB Benefits - Costs, Expense and Funding by NARUC Accounts 45-Day Update
Witness: Carmelitha Bordelon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.e Pension and OPEB Benefits - Actual and Adjusted SFAS No. 106 Funds
Witness: Carmelitha Bordeleon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-9.2.f Pension and OPEB Benefits - SFAS No. 106 Funding

Witness: Carmelitha Bordelon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.g Pension and OPEB Benefits - SFAS No. 106 Changes
Witness: Carmelitha Bordeleon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.h Pension and OPEB Benefits - Accruals
Witness: Carmelitha Bordelon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.
Docket No. 45570
Test Year Ending 6/30/2015
Schedule II-D-9.2.i Pension and OPEB Benefits - Understatement of Accounting Standards
Witness: Carmelitha Bordeleon-Taylor

Monarch does not have Pension and OPEB Benefits.

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Schedule II-D-9.3.a Other Payroll Information - Deferred Income and Consultant Fees
Witness: Carmelitha Bordeleon-Taylor

Monarch Utilities I, L.P. did not have any deferred income or consultant fees paid to corporate officers or employees during the test year.

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-9.3.b Other Payroll Information - Number of Employees
 Witness: Carmelitha Borden-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	41	8	49	17	3	21
2	2010 Avg	WP/II-D-9.3.b.1	56	11	67	24	5	28
3	2011 Avg	WP/II-D-9.3.b.1	51	10	61	22	4	26
4	2012 Avg	WP/II-D-9.3.b.1	47	9	56	20	4	24
5	2013 Avg	WP/II-D-9.3.b.1	47	9	56	20	4	24
6	Test Year Avg	WP/II-D-9.3.b.2	48	9	58	20	4	24
7	Jan-12	WP/II-D-9.3.b.1	45	9	54	19	4	23
8	Feb-12	WP/II-D-9.3.b.1	48	9	57	20	4	24
9	Mar-12	WP/II-D-9.3.b.1	47	9	56	20	4	24
10	Apr-12	WP/II-D-9.3.b.1	48	9	57	20	4	24
11	May-12	WP/II-D-9.3.b.1	47	9	56	20	4	24
12	Jun-12	WP/II-D-9.3.b.1	46	9	55	19	4	23
13	Jul-12	WP/II-D-9.3.b.1	47	9	56	20	4	24
14	Aug-12	WP/II-D-9.3.b.1	47	9	56	20	4	24
15	Sep-12	WP/II-D-9.3.b.1	48	9	57	20	4	24
16	Oct-12	WP/II-D-9.3.b.1	49	9	58	20	4	24
17	Nov-12	WP/II-D-9.3.b.1	49	9	58	20	4	24
18	Dec-12	WP/II-D-9.3.b.1	48	9	57	20	4	24
19	Jan-13	WP/II-D-9.3.b.1	45	9	54	19	4	23
20	Feb-13	WP/II-D-9.3.b.1	47	9	56	20	4	24
21	Mar-13	WP/II-D-9.3.b.1	48	9	57	20	4	24
22	Apr-13	WP/II-D-9.3.b.1	48	9	57	20	4	24
23	May-13	WP/II-D-9.3.b.1	45	9	54	19	4	23
24	Jun-13	WP/II-D-9.3.b.1	45	9	54	19	4	23
25	Jul-13	WP/II-D-9.3.b.1	46	9	55	19	4	23
26	Aug-13	WP/II-D-9.3.b.1	48	9	57	20	4	24
27	Sep-13	WP/II-D-9.3.b.1	48	9	57	20	4	24
28	Oct-13	WP/II-D-9.3.b.1	47	9	56	20	4	24
29	Nov-13	WP/II-D-9.3.b.1	46	9	55	19	4	23
30	Dec-13	WP/II-D-9.3.b.1	46	9	55	19	4	23
31	Jan-14	WP/II-D-9.3.b.2	50	10	60	22	4	26
32	Feb-14	WP/II-D-9.3.b.2	52	10	62	21	4	26
33	Mar-14	WP/II-D-9.3.b.2	50	10	60	22	4	26
34	Apr-14	WP/II-D-9.3.b.2	48	9	57	21	4	25
35	May-14	WP/II-D-9.3.b.2	45	9	54	20	4	24
36	Jun-14	WP/II-D-9.3.b.2	47	9	56	20	4	24
37	Jul-14	WP/II-D-9.3.b.2	48	9	57	20	4	24
38	Aug-14	WP/II-D-9.3.b.2	50	9	59	20	4	24
39	Sep-14	WP/II-D-9.3.b.2	49	9	58	21	4	24
40	Oct-14	WP/II-D-9.3.b.2	47	9	56	20	4	24
41	Nov-14	WP/II-D-9.3.b.2	47	9	56	20	4	24
42	Dec-14	WP/II-D-9.3.b.2	49	9	58	20	4	24

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Schedule II-D-9.3.c Other Payroll Information - Vacation Pay
 Witness: Carmelitha Borden-Taylor

Line No	NARUC Account (a)	Account Description (b)	Period (c)	Type (d)	Reference Schedule (e)	Per Book (f)	MM (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-WMR	146,171	27,842	174,013
2	601	Salaries and Wages - Employees	Test Year	Expensed	WP/II-D-9.3.c	174,013	-	174,013	WTR-WMR	146,171	27,842	174,013
3	601	Salaries and Wages - Employees	Test Year	Paid	WP/II-D-9.3.c	(217,944)	-	(217,944)	WTR-WMR	(183,073)	(34,871)	(217,944)
4	601	Salaries and Wages - Employees	2013	Accrued	WP/II-D-9.3.c	209,652	-	209,652	WTR-WMR	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-WMR	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-WMR	(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-WMR	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-WMR	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-WMR	(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.

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Test Year Ending 6/30/2015

Schedule II-D-9.3.d Other Payroll Information - Incentive Compensation and Bonus Plans

Witness: Carmelitha Bordelon-Taylor

CONFIDENTIAL

See CONFIDENTIAL Schedule II-D-9.3.d

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

Line No	NARUC 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	663,993	27,257	691,249	WTR-MMR	580,650	110,600	691,249
2	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4.5.6	Test Year	Ancillary Workers Compensation	6,981	-	6,981	WTR-MMR	5,864	1,117	6,981
3	604	Employee Pensions and Benefits	WP/II-D-9.3.e.7	Test Year	Workers Compensation	19,709	-	19,709	WTR-MMR	16,556	3,153	19,709
4	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2013	Medical & Dental - Employer	833,930	-	833,930	WTR-MMR	700,501	133,429	833,930
5	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2013	Ancillary	36,496	-	36,496	WTR-MMR	30,657	5,839	36,496
6	604	Employee Pensions and Benefits	WP/II-D-9.3.e.7	2013	Workers Compensation	19,709	-	19,709	WTR-MMR	16,556	3,153	19,709
7	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2012	Medical & Dental - Employer	747,698	-	747,698	WTR-MMR	628,066	119,632	747,698
8	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2012	Ancillary	9,671	-	9,671	WTR-MMR	8,124	1,547	9,671
9	604	Employee Pensions and Benefits	WP/II-D-9.3.e.4	2012	Workers Compensation	11,518	-	11,518	WTR-MMR	9,675	1,843	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. Q13 discontinued accruals based on budget and quarterly IBNR true-up was booked for Life and AD&D going forward; however, the first true-up entry was not made until September 2014.
 c) 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.