

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

Line No	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
1	Settlement Category (Multiple Items)							
2	Company code (Multiple Items)							
3	CE Name (All)							
4	Cost Element (All)							
5	GR55 3 (All)							
6	GR55 2 (All)							
7	GR55 1 (All)							
8	Document type (Multiple Items)	Operation & Maintenance						
9	Profit Center (All)							
10	NARUC (Multiple Items)							
11	NARUC Account Desc (All)							
12								
13	Sum of Amount							
14	Fiscal year/period	Total						
15	December 2015		335,443					
16	November 2015		284,481					
17	October 2015		320,173					
18	September 2015		280,942					
19	August 2015		298,074					
20	July 2015		316,566					
21	Grand Total		1,835,680					
22								
23								
24								
25								
26	Settlement Category (Multiple Items)							
27	Company code (Multiple Items)							
28	CE Name Overtime							
29	Cost Element (All)							
30	GR55 3 (All)							
31	GR55 2 (All)							
32	GR55 1 (All)							
33	Document type (Multiple Items)	Operation & Maintenance						
34	Profit Center (All)							
35	NARUC (Multiple Items)							
36	NARUC Account Desc (All)							
37								
38	Sum of Amount							
39	Fiscal year/period	Total						
40	December 2015		32,591					
41	November 2015		27,772					
42	October 2015		29,711					
43	September 2015		27,651					
44	August 2015		28,427					
45	July 2015		32,544					
46	Grand Total		178,676					

(d) Filtered out Document Type CO for affiliated

100717 Monarch Utils I, LP  
 100718 Monarch-Water  
 100719 Monarch-Waste Water  
 100722 Midway Water

Reference

II-D-9.1.a, b

(d) Filtered out Document Type CO for affiliated

100717 Monarch Utils I, LP  
 100718 Monarch-Water  
 100719 Monarch-Waste Water  
 100722 Midway Water

Reference

II-D-9.1.a, b

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

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
47										
48										
49										
50										
51										
52										
53	Settlement Category	(Multiple Items)								
54	Company code	(Multiple Items)								
55	CE Name	(All)								
56	Cost Element	(All)								
57	GR55 3	(All)								
58	GR55 2	(All)								
59	GR55 1	(All)								
60	Document type	Operation & Maintenance								
61	Profit Center	(Multiple Items)								
62	NARUC	(All)								
63	NARUC Account Desc	(Multiple Items)								
64	NARUC Account Desc	(All)								
65	Sum of Amount									
66	Fiscal year/period	Total								
67	December 2015									107,000
68	November 2015									71,901
69	October 2015									75,863
70	September 2015									52,680
71	August 2015									76,185
72	July 2015									74,174
73	Grand Total									457,804
74										
75										
76										
77										
78										
79	Settlement Category	(Multiple Items)								
80	Company code	(Multiple Items)								
81	CE Name	(Multiple Items)								
82	Cost Element	(All)								
83	GR55 3	(All)								
84	GR55 2	(All)								
85	GR55 1	(All)								
86	Document type	Operation & Maintenance								
87	Profit Center	(Multiple Items)								
88	NARUC	(All)								
89	NARUC Account Desc	601.5								
90	NARUC Account Desc	(All)								
91	Sum of Amount									
92	Fiscal year/period	Total								
93	December 2015									195,852
94	November 2015									184,808
95	October 2015									214,598
96	September 2015									200,631
97	August 2015									199,463

Filtered out Document Type CO for affiliated  
 100717 Monarch Utils I, LP  
 100718 Monarch-Water  
 100719 Monarch-Waste Water  
 100722 Midway Water

Reference  
 II-D-9.1.a, b

Reference



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

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
100										
101										
102										
103										
104		Settlement Category Asset Account								
105		Company code (Multiple Items)								
106		CE Name (Multiple Items)								
107		Cost Element (All)								
108		GR55 3 (All)								
109		GR55 2 (All)								
110		GR55 1 Operation & Maintenance								
111		Document type (Multiple Items)								
112		Profit Center (All)								
113		NARUC 601.S								
114		NARUC Account Desc (All)								
115										
116		Sum of Amount								
117		Fiscal year/period								
118		December 2015								39,066
119		November 2015								46,130
120		October 2015								19,887
121		September 2015								14,641
122		August 2015								23,937
123		July 2015								16,958
124		Grand Total								160,620
125										
126										
127										
128										
129		Settlement Category (Multiple Items)								
130		Company code (Multiple Items)								
131		CE Name (All)								
132		Cost Element (All)								
133		GR55 3 (All)								
134		GR55 2 (All)								
135		GR55 1 Operation & Maintenance								
136		Document type (Multiple Items)								
137		Profit Center (All)								
138		Fiscal year/period (All)								
139		NARUC Account Desc (Multiple Items)								
140										
141		Sum of Amount								
142		NARUC								
143		601.S								1,377,876
144		604.S								453,872
145		636.S								3,832
146		Grand Total								1,835,680

II-D-9.1.a, b

II-D-9.1.a, b

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa)

Monthly TXU Headcount

Line No	2009											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	105	105	106	106	107	108	108	109	111	112	111	115

TXU per scorecard

45%	48	48	48	49	49	49	49	49	50	51	50	52
19%	20	20	20	21	21	21	21	21	21	21	21	22

Average Direct  
 Average Allocated

49.3  
 20.8

TXU per scorecard

Line No	2010												2011											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
15	143	145	145	146	149	149	151	148	145	146	145	146	142	139	134	132	134	137	133	132	131	134	134	127
17	65	66	66	68	68	69	67	66	66	66	66	66	64	63	61	60	61	62	60	60	59	61	61	58
19	27	28	28	28	29	29	29	28	28	28	28	28	27	27	26	25	26	26	26	25	25	26	26	24

TXU per scorecard

45%	65	66	66	68	68	69	67	66	66	66	66	66	64	63	61	60	61	62	60	60	59	61	61	58
19%	27	28	28	28	29	29	29	28	28	28	28	28	27	27	26	25	26	26	26	25	25	26	26	24

Average Direct  
 Average Allocated

66.6  
 28.2

TXU per scorecard

Line No	2012												2013											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29	120	125	124	125	124	122	123	123	123	125	127	127	120	125	124	125	120	120	122	122	126	125	124	121
30	54	57	56	57	56	55	56	56	57	58	58	57	54	57	56	57	54	54	55	57	57	57	56	55
31	23	24	24	24	24	23	24	24	24	24	24	24	23	24	24	24	23	23	23	24	24	24	23	23

TXU per scorecard

45%	54	57	56	57	56	55	56	56	57	58	58	57	54	57	56	57	54	54	55	57	57	56	55	55
19%	23	24	24	24	24	23	24	24	24	24	24	24	23	24	24	24	23	23	23	24	24	24	23	23

Average Direct  
 Average Allocated

56.4  
 23.8

Note: No IT HC included since costs in Corporate

60.8  
 25.8

55.6  
 23.5



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

Line No	WP/II-D-9.3.c Row Labels	(a)	(b)	(c)	(d)		(e)		(f)		(g)		(h)	
					Comparison Year - 2011 End Balance	Comparison Year - 2012 End Balance	Comparison Year - 2013 End Balance	Test Year Beg Balance	Test Year End Balance	Test Year Beg Balance	Test Year End Balance	Test Year Beg Balance	Test Year End Balance	
1	Balance Sheet													
2	241													
3	Miscellaneous Current and Accrued LI													
4	241.S													
5	Miscellaneous Current and Accrued L													
6	Accrued Vacation													
7	Change Debit/(Credit)													
8	Expense equals Accrual													
9	Payments													
10														
11														





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

Line No	(a)	(b)	(c)	(d)	(e)
1	From: Mark Rodriguez				
2	Sent: Wednesday, February 10, 2016 6:09 PM				
3	To: Edward Tausig				
4	Cc: Kent Cauley; Dan Medina				
5	Subject: FW: Rate Case Support - Insurance Premiums-TXU need by Friday				
6					
7	Ed,				
8					
9	Attached is info for TXU on LTD and Life. On medical/Stop loss its \$122,550 per month ( \$950 per ee per month @ 129 employees).				
10					
11	Mark				
12					
13					
14	Includes fixed costs and claims costs.				
15					
16					
17	Note: Estimated medical per employee of \$950 per month includes the dental coverage on WP/II-D-9.3.e.1				
18					
19					
20					

Monarch Utilities I, L.P.  
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 WP/II-D-9.3.e Other Payroll Information - Insurance Premiums  
 Witness: Carmelitha Borden-Taylor

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Southwest Water Company Monthly Billing Statement Premium Report for SouthWest Water For the Month of Feb, 2015														
Guardian Life Insurance														
Company Paid														
Employee	Employee Basic AD&D Premium	Employee Basic Life Premium	Employee Basic LTD Premium	Dependent Basic DepLife Premium	Employee Life Premium	Supplemental Life Employee Premium	Supplemental Life Spouse Premium	Supplemental Life Children Premium	Supplemental D&D Employee Premium	Supplemental AD&D Spouse Premium	Supplemental AD&D Children Premium	Voluntary STD Premium	Ancillary Total Premium	GL Code
002 - ECO Austin & Monarch	2,725.00	196.20	2,335.97	95.04	2,456.05	2,456.05	464.60	35.66	287.00	33.85	7.40	760.50	9,396.97	1010-222020-100000
003 - SW Water Services Group	2,018.75	145.35	1,651.44	31.68	841.75	841.75	151.00	9.50	87.00	15.50	1.60	61.60	5,055.17	1010-222020-100000
008 - Suburban Water System-CA	2,562.50	184.50	2,972.58	94.05	2,955.50	2,955.50	336.63	32.32	279.00	50.50	5.20	0.00	8,872.78	1010-222020-100000
021 - SEU (priorNovus Utility) AL	925.00	66.60	828.91	28.70	638.50	638.50	54.50	7.61	69.00	10.00	1.10	319.10	2,944.02	1010-222020-100000
Grand Total	8,231.25	592.65	7,828.60	250.47	6,288.80	6,288.80	1,006.73	85.09	722.00	109.85	15.30	1,141.20	26,272.94	
Total Premiums Owed to Guardian	\$9,074.37		\$7,828.60		\$8,228.77							\$1,141.20		

**Total Guardian Life Insurance Ancillary Benefits**

Basic Life/AD&D + LTD + Supplemental Life  
 \$26,272.94

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(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k)

100717 Monarch Utils I, LP  
 100718 Monarch-Water  
 100719 Monarch-Waste Water  
 100722 Midway Water

Line No	Company code (All)	Fiscal year/ps (All)	Rate Case Desc (All)	Type (All)	Financial Stat (Multiple Items)	Financial Stat (All)	Financial Stat (Net (Income)/Loss)	Financial Stat (All)	Profit Center (All)	G/L Account (Multiple Items)	Rate Case	Summary NARUC Title	NARUC Account Debit	Description	Sum of Balance Per Book	Sum of Normalization	Sum of Normalized Balance	Sum of Known & Measurable	Sum of Balance for Rate Case	
1	401	Operating Expen	604.S																	
2	401	Operating Expen	604.S																	
3	401	Operating Expen	604.S																	
4	401	Operating Expen	604.S																	
5	401	Operating Expen	604.S																	
6	401	Operating Expen	604.S																	
7	401	Operating Expen	604.S																	
8	401	Operating Expen	604.S																	
9	401	Operating Expen	604.S																	
10	401	Operating Expen	604.S																	
11	401	Operating Expen	604.S																	
12	401	Operating Expen	604.S																	
13	401	Operating Expen	604.S																	
14	401	Operating Expen	604.S																	
15	401	Operating Expen	604.S																	
16	401	Operating Expen	604.S																	
17	401	Operating Expen	604.S																	
18	401	Operating Expen	604.S																	
19	401	Operating Expen	604.S																	
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24	401	Operating Expen	604.S																	
25	401	Operating Expen	604.S																	
26	401	Operating Expen	604.S																	
27	401	Operating Expen	604.S																	
28	401	Operating Expen	604.S																	
29	401	Operating Expen	604.S																	
30	401	Operating Expen	604.S																	
31	401	Operating Expen	604.S																	
32	401	Operating Expen	604.S																	
33	401	Operating Expen	604.S																	
34	401	Operating Expen	604.S																	
35	401	Operating Expen	604.S																	

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

Line No	Type	(a)	(b)	(c)	(d)	(e)	(f)
	Row Labels		Sum of LC. amnt				
1	MISC PAYMENTS		178.28				
2	Prior period true up EE Deducts		(23,332.73)				
3	Q2014-03 IBNR ENTRY		8,552.62				
4	Q2014-04 IBNR ENTRY		4,511.84				
5	Q2015-01 IBNR ENTRY		8,301.30				
6	Q2015-02 IBNR ENTRY		8,769.24				
7	Grand Total		6,980.55				
8			6,980.55				
9							
10			23,332.73				
11							
12			(3,334.58)				
13							
14			\$ 26,978.70				
15							

Misc Payments-pass  
 EE Deductions True up from 01/2013-09/2014  
 EE Deductions for Q3-2014 are included in above line \$19908.28  
 Normal Qtr for IBNR where EE Ded for qtr are netted here  
 Normal Qtr for IBNR where EE Ded for qtr are netted here  
 Normal Qtr for IBNR where EE Ded for qtr are netted here  
 Total per GL for test year  
 Reverse Total True Up (1/2013-9/2014)  
 Q3-2014 EE Deductions only  
 Adjusted Employee Benefits - Other Expense for Test Year

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


L/Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
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Line No	(a) Type	(b) (Multiple Items) Sum of Amount in local cur. (2,877,657)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	20000000																
2	20000030	(4,083.42)															
3	20000033	682,408.97															
4	20000034	286,462.59															
5	20000097	42,060.43															
6	20000098	136,367.67															
7	20000201	298,386.89															
8	20000277	466,319.34															
9	20000278	240,514.16															
10	20000900	244,931.17															
11	30200094	161,247.35															
12	30200095	401,860.23															
13	30200096	382,838.30															
14	30200097	389,500.87															
15	30200098	10,298.19															
16	30200099	(4,192.94)															
17	30200301	178,414.51															
18	Grand Total	3,890,357.66															
19																	
20																	
21																	
22																	
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Line No	(a) Type	(b) (Multiple Items) Sum of Amount in local cur. (2,877,657)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	20000000																
2	20000030	(4,083.42)															
3	20000033	682,408.97															
4	20000034	286,462.59															
5	20000097	42,060.43															
6	20000098	136,367.67															
7	20000201	298,386.89															
8	20000277	466,319.34															
9	20000278	240,514.16															
10	20000900	244,931.17															
11	30200094	161,247.35															
12	30200095	401,860.23															
13	30200096	382,838.30															
14	30200097	389,500.87															
15	30200098	10,298.19															
16	30200099	(4,192.94)															
17	30200301	178,414.51															
18	Grand Total	3,890,357.66															
19																	
20																	
21																	
22																	
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Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/II-D-9.3.e Other Payroll Information - Insurance Premiums  
 Witness: Carmelitha Bordeleon-Taylor

Design Envelope ID: 18791-04-018-178-045-48264013181



**Starr Indemnity**  
 A Member of Starr Companies  
 STARR INDEMNITY & LIABILITY CO  
 300 PARK AVENUE  
 NEW YORK, NEW YORK 10022

Workers Compensation and Employers Liability  
 Insurance Policy

100 0001457	08/01/2015 - 09/30/2015	Renewed Business
100 0001457		


NON EXCEL EXCELLENCE INCORPORATED  
 1800  
 1800 NEW JERSEY AVENUE 3180  
 HOUSTON, TX 77068

UNEMPLOYMENT ID #	CARRIER #	FORM #	Policy of Interest
	31193	951840947	917652169

**Other Workdays Not Shown Above: See attached Location Schedule**  
 2. The Policy Period is from 08/01/2015 to 09/30/2015 12:01 a.m. Standard Time at the Insured's mailing address.  
 3. A. Workers Compensation Insurance: Part ONE of the policy applies to the Workers Compensation Law of the state listed here: AL, CA, DC, TX  
 B. Employers Liability Insurance: Part TWO of the policy applies to work in each state listed in Item 3A.  
 The limits of our liability under Part TWO are:  
 Bodily Injury by Accident \$ 1,000,000 each accident  
 Bodily Injury by Disease \$ 1,000,000 policy limit  
 Sickness, Injury by Disease \$ 1,000,000 each employee  
 C. Other States Insurance: Part THREE of the policy applies to the states, if any, listed here: All states except North Dakota, Ohio, Washington, Wyoming. Please list and state designated in Item 3.A. above.

D. The policy includes these endorsements and schedules: See attached Endorsement Schedule  
 4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates, and Rating Plans. All information required below is subject to verification and change by audit.  
 Assessments and Taxes SEE EXTENSION OF INFORMATION PAGE

Minimum Premium \$ 1,000	Total Estimated Annual Premium \$ 1,648,736
<input type="checkbox"/> This is a Three Year Fixed Rate Policy	Expense Charge \$ -
Premium Adjustment Period: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semiannual <input type="checkbox"/> Quarterly <input type="checkbox"/> Monthly	Premium Discount \$ 3,837
Countersigned By _____ Day of _____	Deposit Premium \$ 1,648,736
Issued Date: 08/01/2015	
Issuing Office _____	

INSURED'S COPY  Page 1 of 18

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

Line No	Profit Ctr	County	Cost Center	2014 (A) (C)	Accrued 2015 (B) (C)	Total Test Year (C)	Water (G)	Sanitar (B)	Shared (C)	Func. Factor (C)	Functionalization Water (C)	Functionalization Wastewater (C)
1	100718	Hood	30200001	331.38	347.64	679.02	79.22			WTR-DIRECT	679.22	
2	100718	Denton	30200002	361.72	379.90	741.62	74.12			WTR-DIRECT	741.62	
3	100718	Wise	30200003	176.42	183.25	359.67	34.67			WTR-DIRECT	359.67	
4	100718	Henderson	30200004	12,208.77	12,820.08	25,028.85	2,502.85			WTR-DIRECT	25,028.85	
5	100718	Tarrant	30200005	149.37	156.60	305.97	30.57			WTR-DIRECT	305.97	
7	100718	Tarrant	30200006	10,709.13	11,244.54	21,953.67	2,195.67			WTR-DIRECT	21,953.67	
8	100718	San Jacinto	30200007	74.61	77.88	152.49	15.49			WTR-DIRECT	152.49	
9	100718	Henderson	30200008	95.77	100.56	196.33	19.63			WTR-DIRECT	196.33	
10	100718	Henderson	30200009	8.81	9.24	18.05	1.81			WTR-DIRECT	18.05	
11	100718	Van Zandt	30200010	5,054.70	5,307.36	10,362.06	1,036.21			WTR-DIRECT	10,362.06	
12	100718	McGregor	30200011	1,079.84	1,133.82	2,213.66	221.37			WTR-DIRECT	2,213.66	
13	100718	Henderson	30200012	6,738.13	7,075.08	13,813.21	1,381.32			WTR-DIRECT	13,813.21	
14	100718	San Jacinto	30200013	213.32	221.78	435.10	43.51			WTR-DIRECT	435.10	
15	100718	Henderson	30200014	10,138.23	10,645.14	20,783.37	2,078.34			WTR-DIRECT	20,783.37	
16	100718	Polk	30200015	327.33	343.74	671.07	67.11			WTR-DIRECT	671.07	
17	100718	San Jacinto	30200016	1,471.96	1,521.30	2,993.26	299.33			WTR-DIRECT	2,993.26	
18	100718	Hood	30200017	1,658.37	1,724.46	3,382.83	338.29			WTR-DIRECT	3,382.83	
19	100718	Hood	30200018	337.22	351.06	688.28	68.83			WTR-DIRECT	688.28	
20	100718	Polk	30200019	3,191.49	3,311.06	6,502.55	650.26			WTR-DIRECT	6,502.55	
21	100718	Johnson	30200020	418.71	438.68	857.39	85.74			WTR-DIRECT	857.39	
22	100718	Montgomery	30200021	9,859.12	10,384.22	20,243.34	2,024.34			WTR-DIRECT	20,243.34	
23	100718	Montgomery	30200022	7,653.28	8,046.42	15,699.70	1,569.97			WTR-DIRECT	15,699.70	
24	100718	Montgomery	30200023	1,510.92	1,586.52	3,097.44	309.74			WTR-DIRECT	3,097.44	
25	100718	Denton	30200024	233.87	246.54	480.41	48.04			WTR-DIRECT	480.41	
26	100718	Johnson	30200025	651.99	686.74	1,338.73	133.87			WTR-DIRECT	1,338.73	
27	100718	Polk	30200026	588.87	618.36	1,207.23	120.73			WTR-DIRECT	1,207.23	
28	100718	San Jacinto	30200027	349.02	366.54	715.56	71.56			WTR-DIRECT	715.56	
29	100718	Hood	30200028	531.16	557.72	1,088.88	108.89			WTR-DIRECT	1,088.88	
30	100718	Parker	30200029	796.54	836.42	1,632.96	163.30			WTR-DIRECT	1,632.96	
31	100718	Trinity	30200030	1,911.47	2,040.63	3,952.10	395.21			WTR-DIRECT	3,952.10	
32	100718	Trinity	30200031	1,511.47	1,607.05	3,118.52	311.85			WTR-DIRECT	3,118.52	
33	100718	Trinity	30200032	1,089.35	1,143.84	2,233.19	223.32			WTR-DIRECT	2,233.19	
34	100718	Hood	30200033	534.72	562.45	1,097.17	109.72			WTR-DIRECT	1,097.17	
35	100718	McGregor	30200034	821.26	862.32	1,683.58	168.36			WTR-DIRECT	1,683.58	
36	100718	McGregor	30200035	1,845.93	1,938.24	3,784.17	378.42			WTR-DIRECT	3,784.17	
37	100718	Henderson	30200036	1,276.19	1,335.04	2,611.23	261.12			WTR-DIRECT	2,611.23	
38	100718	Wood	30200037	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
39	100718	Wood	30200038	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
40	100718	Wood	30200039	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
41	100718	San Jacinto	30200040	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
42	100718	San Jacinto	30200041	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
43	100718	Marion	30200042	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
44	100718	Tyler	30200043	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
45	100718	Tyler	30200044	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
46	100718	Bandera	30200045	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
47	100718	Medina	30200046	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
48	100718	Smith	30200047	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
49	100718	Henderson	30200048	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
50	100718	Polk	30200049	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
51	100718	Tarrant	30200050	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
52	100718	Johnson	30200051	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
53	100718	Hood	30200052	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
54	100718	Johnson	30200053	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
55	100718	Hood	30200054	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
56	100718	Montgomery	30200055	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
57	100718	Polk	30200056	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
58	100718	Marion	30200057	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
59	100718	Smith	30200058	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
60	100718	Polk	30200059	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
61	100718	Polk	30200060	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
62	100718	Polk	30200061	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
63	100718	Denton	30200062	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
64	100718	Hood	30200063	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
65	100718	Liberty	30200064	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
66	100718	Liberty	30200065	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
67	100718	Grayson	30200066	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
68	100718	Grayson	30200067	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
69	100718	Hays	30200068	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
70	100718	Grayson	30200069	1,512.28	1,586.52	3,098.80	309.88			WTR-DIRECT	3,098.80	
71	100718	San Jacinto	30200070	1,360.65	1,438.65	2,800.30	280.03			WTR-DIRECT	2,800.30	
			30200071	9,266.25	5,442.84	14,709.09	1,470.91			WTR-DIRECT	14,709.09	



Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 Schedule WP/II-2-2.1 Ad Valorem Taxes - Per Books  
 Witness: Carmelita Bordelon-Taylor

Line No	Profit Ctr (A)	County (B)	Cost Center (C)	2014 (A) (C) (D)	Accrued 2015 (D) (C) (E)	Total Test Year (E)	Water (G)	Sewer (H)	Shared (I)	Func. Factor (J)	Water Meter (K)	Functionalization Meter (L)
72	100718	Tarrant	30200072	607.78	638.22	1,246.00	1,246.00			WTR-DIRECT	1,246.00	
73	100718	Johnson	30200073	373.30	391.58	764.88	764.88			WTR-DIRECT	764.88	
74	100718	Parker	30200074	409.37	429.84	839.21	839.21			WTR-DIRECT	839.21	
75	100718	Johnson	30200075	1,506.24	1,581.48	3,087.72	3,087.72			WTR-DIRECT	3,087.72	
76	100718	Johnson	30200076	6,306.37	6,621.60	12,927.97	12,927.97			WTR-DIRECT	12,927.97	
77	100718	Grayson	30200077	16,387.32	16,099.11	32,486.43	32,486.43			WTR-DIRECT	32,486.43	
78	100718	Grayson	30200078	626.43	638.14	1,264.59	1,264.59			WTR-DIRECT	1,264.59	
79	100718	Johnson	30200079	1,521.36	221.42	1,742.78	1,742.78			WTR-DIRECT	1,742.78	
80	100718	Barbers ISD	30200080	1,441.35	1,387.23	2,828.58	2,828.58			WTR-DIRECT	2,828.58	
81	100718	Chambers	30200081	2,082.03	2,182.06	4,264.09	4,264.09			WTR-DIRECT	4,264.09	
82	100718	Barbers ISD	30200082	897.89	921.06	1,818.95	1,818.95			WTR-DIRECT	1,818.95	
83	100718	Chambers	30200083	231.04	241.11	472.15	472.15			WTR-DIRECT	472.15	
84	100718	Henderson	30200084	360.28	378.20	738.48	738.48			WTR-DIRECT	738.48	
85	100718	Johnson	30200085	2,984.55	3,133.80	6,118.35	6,118.35			WTR-DIRECT	6,118.35	
86	100718	Johnson	30200086	369.97	388.50	758.47	758.47			WTR-DIRECT	758.47	
87	100718	Johnson	30200087	1,468.29	1,226.76	2,695.05	2,695.05			WTR-DIRECT	2,695.05	
88	100718	Johnson	30200088	2,514.92	2,644.92	5,159.84	5,159.84			WTR-DIRECT	5,159.84	
89	100718	Hood	30200089	2,381.19	2,710.26	5,091.45	5,091.45			WTR-DIRECT	5,091.45	
90	100718	Parker	30200090	4,894.52	5,139.30	10,033.82	10,033.82			WTR-DIRECT	10,033.82	
91	100718	Tarrant	30200091	342.90	360.06	702.96	702.96			WTR-DIRECT	702.96	
92	100718	Parker	30200092	1,234.11	1,295.80	2,529.91	2,529.91			WTR-DIRECT	2,529.91	
93	100718	Bromsboro ISD	30200093	494.43	519.13	1,013.56	1,013.56			WTR-DIRECT	1,013.56	
94	100718	Henderson	30200094	1,538.78	1,594.68	3,133.46	3,133.46			WTR-DIRECT	3,133.46	
95	100718	Denton	30200095	5,165.21	891.90	6,057.11	6,057.11			WTR-MAR	6,057.11	969
96	100718	Grayson	30200096	2,190.10	2,196.84	4,386.94	4,386.94			WTR-MAR	4,386.94	718
97	100718	Tarrant	30200097	5,038.69	2,635.98	7,674.67	7,674.67			WTR-MAR	7,674.67	1,228
98	100718	Kaufman	30200098	2,807.70	2,807.70	5,615.40	5,615.40			WTR-MAR	5,615.40	1,271
99	100718	Montgomery	30200099	1,138.87	1,909.32	3,048.19	3,048.19			WTR-MAR	3,048.19	596
100	100718	Fort Bend	30200100	1,818.41	355.86	2,174.27	2,174.27			WTR-MAR	2,174.27	57
101	100718	Tarrant	30200101	-	-	-	-			WTR-MAR	-	-
102				369,144.69	266,337.33	635,482.02	471,694.96	33,537.18	30,249.88		475,131.19	38,224.67
103												
104												
105												
106												
107												
108												
109												
110												
111												
112												

(a) The test year amounts from 2014 represent include 50% of the actual ad valorem taxes paid in 2014, assuming that taxes were due ratably over the calendar year 2014.  
 (b) The test year amounts for 2015 include 50% of the amount to be accrued for 2015. The accrual is based on 2014 actual payments assuming a 5% increase. Actual taxes for 2015 will not be available until 2016.  
 (c) Ad valorem expense in cost of service includes actual amounts paid to a lease vendor for property taxes on leased vehicles. These payments are part of the lease agreement and specifically identified as property taxes by the vendor. March files no return for these taxes and cannot identify the taxing authority. These amounts are included above in the jurisdiction in which the expense has been recorded.

Monarch Utilities I, L.P.

Docket No. 6/30/2015  
 Test Year Ending 6/30/2015  
 WP/II-E-3.1 Federal Income Tax Reconciliation  
 Witness: James Warren

Line No	(a)	(b)	(c)	(d)	(e)
1	With Midway	6/30/2014	6/30/2015	CY Change	
2	Prepays	61,290	58,628	(2,663)	WP-II-E-3.1
3	Accrued Vacation	(209,312)	(165,381)	43,931	WP-II-E-3.1
4	Accrued Payroll	(69,579)	(75,906)	(6,327)	WP-II-E-3.1
5	Bad Debt	(61,073)	(101,190)	(40,117)	WP-II-E-3.1
6					
7					
8	Balance Sheet Balances @	6/30/2014	6/30/2015	CY Change	
9	Change	(64,382)	(429)	63,953	WP-II-E-3.1
10	Prepays	-	-	-	WP-II-E-3.1
11	Accrued Vacation	-	-	-	WP-II-E-3.1
12	Accrued Payroll	-	-	-	WP-II-E-3.1
13	Bad Debt	249	770	521	WP-II-E-3.1
14					
15	Balance Sheet Balances @	6/30/2014	6/30/2015	CY Change	
16	Without Midway	(3,052)	58,199	61,230	WP-II-E-3.1
17	Prepays	(209,312)	(165,381)	43,931	WP-II-E-3.1
18	Accrued Vacation	(69,579)	(75,906)	(6,327)	WP-II-E-3.1
19	Accrued Payroll	(60,824)	(100,420)	(39,596)	WP-II-E-3.1
20	Bad Debt				
21					

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

Line No	(a)	(b)	(c)	(d)	(e)
1	Before K&M Adjustment				
2	Depreciation Exper 1/1-6/30/2015	1,717,943	1,482,410	235,104	428
3	Pre-2010				
4	2011 Additions	179,193	160,281	5,094	13,818
5	2012/13 Additions	89,363	65,673	28,577	113
6	2014 Additions	94,466	30,939	1,744	61,783
7	2015 Additions	22,072	4,579	77	17,416
8	Total	2,103,036	1,743,882	265,596	93,558
9					
10	2014 Depreciation 7/1-12/2014				
11	Pre-2010	1,778,088	1,534,309	243,385	443
12	2011 Additions	179,488	160,545	5,102	13,840
13	2012/13 Additions	95,389	70,102	25,167	120
14	2014 Additions	87,402	28,625	1,614	57,163
15	2015 Additions	-	-	-	-
16	Total	2,140,367	1,793,582	275,218	71,567
17					
18	Total - Test Year Ta	4,243,403	3,537,464	540,814	165,125
19	Book Depreciation	3,209,244	274,486.75	491,042.76	-26,659.81
20	Tax > Book Deprec	1,034,160	792,604	49,771	291,785 WP-II-E-3.1
21					
22	Midway/Blue Mou	19,585	16,451.35	3133,5904	
23	K&M - Book	146,181	75966.39	68249.82	1964.46
24		(126,596)	(59,515)	(65,116)	(1,964)
25					
26	Total - Tax	4,262,988	3,555,916	543,948	165,125
27	Total - Book	3,355,424	2,820,827	559,293	(24,695)
28		907,564	733,089	(15,345)	189,820
29	Allocate Common		159,449	30,371	
30	Total		892,538	15,026	
31					

Monarch Utilities I, L.P.  
 Docket No. 6/30/2013  
 Test Year Ending 6/30/2013  
 WP/II-E-3.1 Federal Income Tax Reconciliation  
 Witness: James Warren

Line No.	Account No. (A)	Asset No. (B)	Description (C)	Reference Schedule (D)	Function (E)	Capitalized on (F)	Life (G)	Monarch per Book (F)	Normalization Adjustment (G)	RAM Adjustment (H)	Adjusted Monarch Total (I)	Depreciation (J)	Status (K)	Month placed in service (L)
1	303	2000283	Lead & bird lights	11-B-15-W	Water	6/30/2000 065/000	6	46,000.00	-	(46,000.00)	-	1,800.00	-	6
2	355	2000297	NEW SEWER 14x187 GILL	11-B-15	Sewer	7/31/2005 025/000	6	2,248.25	-	(2,248.25)	-	88.98	-	6
3	360	2000048	CAPITAL SEWER LINE REPAIR-BETWEEN GILL & PAGAN-BET	11-B-15	Sewer	6/30/2008 065/000	6	4,576.25	-	(4,576.25)	-	183.05	-	6
4	360	2000759	SUBCONTRACT WORK ON SANITARY SYSTEM-1769 PAGAN DR	11-B-15	Sewer	8/1/2009 065/000	6	5,400.00	-	(5,400.00)	-	216.00	-	6
5	304	2000096	Fencing Chain link 6-ft.	11-B-15-W	Water	6/30/1988 065/000	6	2,191.00	-	(2,191.00)	-	-	Fully Depreciated	6
6	360	2000306	REPLACED 1200' FT 6 SEWER MAIN WITH 8 INCH SEWER M	11-B-15	Sewer	10/31/2004 065/000	6	145,478.90	-	(145,478.90)	-	5,819.16	-	6
7	360	2000366	SEWER MAIN-412 GLOBE	11-B-15	Sewer	12/31/2004 065/000	6	8,356.58	-	(8,356.58)	-	334.38	-	6
8	360	2000516	REPLACE SEWER LINE-GILL ST	11-B-15	Sewer	6/30/2006 065/000	6	101,802.80	-	(101,802.80)	-	4,064.11	-	6
9	360	2000692	SEWER LINES-2313 CANTRELL SANSON RD	11-B-15	Sewer	6/30/2006 065/000	6	1,250.63	-	(1,250.63)	-	50.03	-	6
10	360	2000692	CAPITAL SEWER MAIN REPAIR-701 WAGGOMAN	11-B-15	Sewer	5/31/2007 065/000	6	5,844.64	-	(5,844.64)	-	237.79	-	6
11	360	2000780	2,602 LP 10" Pipe	11-B-15	Sewer	10/1/2013 065/000	6	124,383.63	-	(124,383.63)	-	4,974.55	-	6
12	361	2000050	TV INSPECTION AND MAN HOLE	11-B-15	Sewer	9/30/2008 065/000	6	34,750.00	-	(34,750.00)	-	1,360.00	-	6
13	361	20001713	Collection sewers- gravity	11-B-15	Sewer	6/30/2003 065/000	6	2,675.48	-	(2,675.48)	-	93.02	-	6
14	361	20001751	Collection sewers- gravity	11-B-15	Sewer	6/30/1989 065/000	6	4,751.00	-	(4,751.00)	-	204.12	-	6
15	361	20002080	Collection sewers- gravity	11-B-15	Sewer	6/30/1989 065/000	6	5,103.00	-	(5,103.00)	-	472.92	-	6
16	361	20002576	Collection sewers- gravity	11-B-15	Sewer	6/30/1991 065/000	6	11,223.00	-	(11,223.00)	-	938.00	-	6
17	361	20002440	SEWER GRAVITY MAIN; LINE & FITTINGS	11-B-15	Sewer	6/30/1991 065/000	6	20,450.00	-	(20,450.00)	-	-	Fully Depreciated	6
18	361	20003076	Collection sewers- gravity	11-B-15	Sewer	6/30/1991 065/000	6	30,426.00	-	(30,426.00)	-	-	Fully Depreciated	6
19	361	2000369	Collection sewers- gravity	11-B-15	Sewer	6/30/1970 065/000	6	68,877.00	-	(68,877.00)	-	-	Fully Depreciated	6
20	361	2000384	Collection sewers- gravity	11-B-15	Sewer	6/30/1984 065/000	6	75,746.00	-	(75,746.00)	-	-	Fully Depreciated	6
21	361	2000588	SEWER DISTRIBUTION PLAN	11-B-15	Sewer	12/31/2003 065/000	6	800.00	-	(800.00)	-	32.00	-	6
22	364	2000588	Electrical Building Wood & Metal 6' X 10'	11-B-15-W	Water	6/30/1995 033/000	6	4,871.00	-	(4,871.00)	-	194.84	-	6
23	364	2000716	164' - 10" PVC sewer line	11-B-15	Sewer	10/10/2012 065/000	6	15,227.60	-	(15,227.60)	-	609.10	-	6
24	364	2000831	Building 1 Wood 8' X 10'	11-B-15-W	Water	6/30/2000 033/000	6	5,800.00	-	(5,800.00)	-	224.00	-	6
25	363	2000787	51 Sewer Service Reconections	11-B-15	Sewer	10/1/2013 040/000	6	20,748.50	-	(20,748.50)	-	829.98	-	6
26	304	2000847	Building 2 Wood 10' X 12'	11-B-15-W	Water	6/30/1995 033/000	6	7,036.00	-	(7,036.00)	-	281.44	-	6
27	304	2000854	Fencing Chain link 6-ft.	11-B-15-W	Water	6/30/1995 033/000	6	7,458.00	-	(7,458.00)	-	298.32	-	6
28	370	20001170	Receiving wells/manholes	11-B-15	Sewer	6/30/1991 050/000	6	3,382.00	-	(3,382.00)	-	135.28	-	6
29	370	20001374	Receiving wells/manholes	11-B-15	Sewer	6/30/1995 050/000	6	3,807.00	-	(3,807.00)	-	373.35	-	6
30	370	20001593	MANHOLE REHABILITATION	11-B-15	Sewer	9/30/2003 050/000	6	9,333.73	-	(9,333.73)	-	367.00	-	6
31	370	20002465	Receiving wells/manholes	11-B-15	Sewer	6/30/1984 050/000	6	24,589.00	-	(24,589.00)	-	24.28	-	6
32	370	20004335	Receiving wells/manholes	11-B-15	Sewer	6/30/1995 050/000	6	1,872.00	-	(1,872.00)	-	66.88	-	6
33	370	20006849	Receiving wells/manholes	11-B-15	Sewer	6/30/1999 050/000	6	2,985.27	-	(2,985.27)	-	119.41	-	6
34	370	20007881	4' Man Hole	11-B-15	Sewer	10/1/2013 050/000	6	18,945.56	-	(18,945.56)	-	677.82	-	6
35	370	20007882	Rehab Easings M/N (13 48)	11-B-15	Sewer	10/1/2013 050/000	6	21,704.18	-	(21,704.18)	-	888.17	-	6
36	370	20007883	15,960 S.F. Replace Concrete	11-B-15	Sewer	6/30/1989 033/000	6	11,385.00	-	(11,385.00)	-	453.80	-	6
37	304	10000400	Storage Building Wood & Metal 12' X 16'	11-B-15-W	Water	6/30/1994 033/000	6	31,860.00	-	(31,860.00)	-	1,275.60	-	6
38	304	10000469	Building Concrete Block 25' X 25'	11-B-15-W	Water	6/30/1994 033/000	6	318.00	-	(318.00)	-	-	Fully Depreciated	6
39	304	10000469	Building Concrete Block 25' X 25'	11-B-15-W	Water	6/30/1994 033/000	6	318.00	-	(318.00)	-	-	Fully Depreciated	6
40	304	10000584	Rehab Easings M/N (13 48)	11-B-15-W	Water	6/30/1994 033/000	6	4,111.25	-	(4,111.25)	-	164.45	-	6
41	304	1000593	REHAB FENCING (VARIOUS)-BLUE MOUND BR942 (P2)	11-B-15-W	Water	9/30/2005 035/000	6	1,884.42	-	(1,884.42)	-	62.58	-	6
42	304	1000593	REHAB FENCING (VARIOUS)-BLUE MOUND BR942 (P2)	11-B-15-W	Water	9/30/2005 035/000	6	1,884.42	-	(1,884.42)	-	62.58	-	6
43	304	1000593	REHAB FENCING (VARIOUS)-BLUE MOUND BR942 (P2)	11-B-15-W	Water	9/30/2005 035/000	6	1,884.42	-	(1,884.42)	-	62.58	-	6
44	304	1000594	1620 Building/yard Piping	11-B-15-W	Water	12/31/2005 035/000	6	2,466.02	-	(2,466.02)	-	96.64	-	6
45	304	1000594	Building repair-W1	11-B-15-W	Water	12/31/2005 035/000	6	2,466.02	-	(2,466.02)	-	96.64	-	6
46	304	1000731	RETROFIT ROOF FROM TAP & GRAVEL TO METAL	11-B-15-W	Water	12/31/2005 033/000	6	67,680.49	-	(67,680.49)	-	2,706.42	-	6
47	304	1000732	4 HEAVY POST/ INSTALLED DOUBLE GATES	11-B-15-W	Water	12/31/2005 033/000	6	1,120.81	-	(1,120.81)	-	44.82	-	6
48	304	20004060	Pump station-W3	11-B-15-W	Water	12/31/2003 033/000	6	1,223.83	-	(1,223.83)	-	48.95	-	6
49	307	20002706	Well No. 2 6' X 400' Inch	11-B-15-W	Water	4/30/2001 035/000	6	1,223.00	-	(1,223.00)	-	49.00	-	6
50	307	20003117	Well No. 3 8' X 1100' Inch	11-B-15-W	Water	12/31/2005 046/000	6	10,126.90	-	(10,126.90)	-	405.08	-	6
51	307	20003584	HOOKED UP SEWER TAP TO SEWER MAIN-1664 GILL	11-B-15-W	Water	6/30/1990 046/000	6	43,238.00	-	(43,238.00)	-	1,644.45	-	6
52	371	20003584	WELL-SET FORNS-STEEL AND FINISHED CONCRETE	11-B-15-W	Water	6/30/1990 046/000	6	188,057.55	-	(188,057.55)	-	4,37	-	6
53	371	20007004	REPLACED 32.3 STARTER/INSTALLED SUBTROFIT RETROFIT	11-B-15-W	Water	4/30/2005 025/000	6	1,089.25	-	(1,089.25)	-	42.76	-	6
54	310	20001788	10 FT. 1 IN FLEX NON-METALLIC LIQUID TIGHT & LABOR	11-B-15-W	Water	2/29/2004 046/000	6	2,612.81	-	(2,612.81)	-	104.50	-	6
55	310	20001867	AUXILIARY GENERATOR	11-B-15-W	Water	12/31/2003 015/000	6	5,652.99	-	(5,652.99)	-	226.12	-	6
56	310	20003133	Electrical 300 V 3 phase	11-B-15-W	Water	12/31/2003 015/000	6	5,800.00	-	(5,800.00)	-	236.00	-	6
57	310	20003133	Electrical 180 V 3 phase	11-B-15-W	Water	6/30/1995 015/000	6	13,252.00	-	(13,252.00)	-	838.36	-	6
58	310	20003223	CONTROL PANEL - REPLACED WIRES & HOA SWITCH	11-B-15-W	Water	4/30/2005 015/000	6	20,859.00	-	(20,859.00)	-	37.09	-	6
59	310	20004181	Electrical-	11-B-15-W	Water	12/31/2005 015/000	6	38,165.19	-	(38,165.19)	-	1,526.61	-	6
60	310	20005893	REPLACED WEATHERHEAD ON ELEC POLE-BLUE BPS 2 (P2)	11-B-15-W	Water	11/30/2006 015/000	6	612.40	-	(612.40)	-	24.50	-	6

Monarch Utilities I, L.P.  
 Docket No. 6/30/2015  
 Test Year Ending 6/30/2015  
 WP/II-E-3.1 Federal Income Tax Reconciliation  
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Line No.	Account No.	Asset No.	Description	Reference Schedule	Function	Capitalized on	Life	Monarch per Book	Normalization Adjustment	KM Adjustment	Adjusted Monarch Total	Depreciation	Status	Month placed in service
62	311	2000727	HEAT PUMP, INDUSTRIAL BLUE MOUND-INDISTRICT BLUE M	II-B-1-W	Water	7/30/2008 015/000	3,185.00	3,185.00	(3,185.00)	137.40	-	137.40		
63	311	2000735	LABOR REPLACE PUMP/MTR-INDISTRICT BLUE MOUND	II-B-1-W	Water	10/1/2009 015/000	37.20	37.20	(37.20)	1.49	-	1.49		
64	311	2000736	MATERIALS REPLACE PUMP/MTR-INDISTRICT BLUE MOUND	II-B-1-W	Water	10/1/2009 015/000	3,010.00	3,010.00	(3,010.00)	120.40	-	120.40		
65	311	2000845	BOOSTER PUMP 30HP	II-B-1-W	Water	2/29/2004 015/000	1,827.06	1,827.06	(1,827.06)	116.88	-	116.88		
66	311	2000846	Collection sewers - gravity	II-B-1-S	Sewer	6/30/1995 045/000	1,867.00	1,867.00	(1,867.00)	74.58	-	74.58		
67	311	2000132	Booster Pump No. 1 10 hp	II-B-1-W	Water	6/30/2000 015/000	3,500.00	3,500.00	(3,500.00)	140.00	-	140.00		6
68	311	2000135	Booster Pump No. 2 10 hp	II-B-1-W	Water	6/30/2000 015/000	3,700.00	3,700.00	(3,700.00)	148.00	-	148.00		6
69	311	2000118	Repairs to Booster Pump #3 & Blue Mound BPS #2	II-B-1-W	Water	10/1/2010 015/000	2,861.77	2,861.77	(2,861.77)	119.67	-	119.67		6
70	390	6000118	Furniture & fixtures	II-B-1-S	Sewer	6/30/1983 015/000	889.00	889.00	(889.00)	34.76	-	34.76		6
71	398	2000642	REPLACE AIR COMPRESSOR-WELLS 2 & 3-WELLS 2 & 3	II-B-1-S	Sewer	6/30/2008 015/000	516.18	516.18	(516.18)	20.65	-	20.65		6
72	398	20001876	REPLACE AIR CONDITIONER-BLUE MOUND-BLUE MOUND	II-B-1-S	Sewer	6/30/2008 015/000	614.51	614.51	(614.51)	24.58	-	24.58		6
73	311	20002616	FRANKLIN 75HP PUMP	II-B-1-W	Water	12/31/2003 015/000	4,765.90	4,765.90	(4,765.90)	190.64	-	190.64		6
74	311	2000574	NEW PUMP & MOTOR ACIDIZE-WELL 2	II-B-1-W	Water	12/31/2003 015/000	34,216.51	34,216.51	(34,216.51)	1,358.61	-	1,358.61		6
75	311	2000505	WELL PUMP-BLUE MOUND WELL	II-B-1-W	Water	3/31/2007 015/000	30,880.67	30,880.67	(30,880.67)	1,235.23	-	1,235.23		6
76	311	2000740	85150-13 GRINDERS PUMP/SHIP MOTOR/684-WESTVIEW G	II-B-1-W	Water	10/1/2011 015/000	56,386.42	56,386.42	(56,386.42)	2,255.46	-	2,255.46		6
77	311	2000732	GCH 14 STD Gould Pumps Well #3	II-B-1-W	Water	9/30/2012 015/000	10,711.00	10,711.00	(10,711.00)	799.05	-	799.05		6
78	311	2000738	75 hp 8" Centrifuge Motor Well #8	II-B-1-W	Water	9/30/2012 015/000	27,522.33	27,522.33	(27,522.33)	1,100.89	-	1,100.89		6
79	311	2000729	1007 2.0 ground cable Well #8	II-B-1-W	Water	9/30/2012 015/000	26,822.33	26,822.33	(26,822.33)	1,000.89	-	1,000.89		6
80	311	2000249	3.1/2 Strainer and sub-ventor Blumound wells#1	II-B-1-W	Water	5/15/2015 015/000	3,147.34	3,147.34	(3,147.34)	139.22	-	139.22		Disposd of in same year of purchase
81	311	2000426	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
82	320	2000427	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
83	320	2000428	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
84	320	2000429	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
85	320	2000430	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
86	320	2000431	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
87	320	2000432	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
88	320	2000433	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
89	320	2000434	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
90	320	2000435	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
91	320	2000436	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
92	320	2000437	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
93	320	2000438	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
94	320	2000439	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
95	320	2000440	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
96	320	2000441	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
97	320	2000442	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
98	320	2000443	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
99	320	2000444	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
100	320	2000445	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
101	320	2000446	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
102	320	2000447	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
103	320	2000448	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
104	320	2000449	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
105	320	2000450	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
106	320	2000451	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
107	320	2000452	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
108	320	2000453	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
109	320	2000454	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
110	320	2000455	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
111	320	2000456	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
112	320	2000457	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
113	320	2000458	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
114	320	2000459	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
115	320	2000460	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
116	320	2000461	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
117	320	2000462	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
118	320	2000463	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
119	320	2000464	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
120	320	2000465	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
121	320	2000466	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase
122	320	2000467	Chlorination CL2 System	II-B-1-W	Water	12/31/2005 015/000	4,860.57	4,860.57	(4,860.57)	199.22	-	199.22		Disposd of in same year of purchase

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Line No.	Account No.	Asset No.	Description	Reference Schedule	Function	Capitalized on	Life	Monarch per Book	Normalization Adjustment	K&M Adjustment	Adjusted Monarch Total	Depreciation	Status	Month placed in service
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
324	331	2000887	4" MFCO VALVE INCH-INDEPENDENCE & BLUE MOUND RD	II-B-1-W	Water	4/9/2007	085/000	1,148.63		(1,148.63)	-	45.67	(K)	
325	331	2000895	REPLACE CHECK VALVE AND SOLONIDS VALVES-BLUE MOUND BPS1	II-B-1-W	Water	5/31/2007	085/000	1,538.00		(1,538.00)	-	61.52	(K)	
326	331	2000357	WATER LINES, MAINS & FITTINGS FOR REC & DIST	II-B-1-W	Water	12/31/2001	085/000	72.47		(72.47)	-	9.50	(K)	
327	331	2000312	CAPITAL WATER MAIN REPAIR-1873 GILL	II-B-1-W	Water	9/30/2007	085/000	2,757.02		(2,757.02)	-	110.28	(K)	
328	331	2000399	CAPITAL WATER MAIN REPAIR-GILL & NEWTON	II-B-1-W	Water	10/31/2007	085/000	1,903.49		(1,903.49)	-	76.14	(K)	
329	331	2000556	WATER LINES, MAINS & FITTINGS FOR REC & DIST	II-B-1-W	Water	4/30/2002	085/000	76.98		(76.98)	-	3.08	(K)	
330	331	2000695	HWY 126 LINE RELOCATION-BLUE-BLUE	II-B-1-W	Water	6/30/2008	085/000	82,903.13		(82,903.13)	-	3,307.73	(K)	
331	331	2000951	CAPITAL WATER MAIN REPAIR-1873 GILL-1873 GILL	II-B-1-W	Water	6/30/2008	085/000	1,359.34		(1,359.34)	-	54.37	(K)	
332	331	2000775	Water Main Repair 35" 8" Pipe	II-B-1-W	Water	12/21/2013	085/000	24,093.32		(24,093.32)	-	963.73	(K)	
333	331	2000737	(1" and (1) 3" check valve	II-B-1-W	Water	12/15/2014	085/000	1,084.22		(1,084.22)	-	42.57	(K)	
334	333	2000894	4" Globe Style Check Valve Bluemound well #1	II-B-1-W	Water	9/30/2004	045/000	32.76		(32.76)	-	1.31	(K)	
335	333	2000307	METER BOX-701 WAGGOMAN	II-B-1-W	Water	12/31/2004	045/000	105.14		(105.14)	-	4.21	(K)	
336	333	2000352	REPLACED METER BOX AND UD ON WATER DISTRIBUTIONS	II-B-1-W	Water	3/31/2006	045/000	177.73		(177.73)	-	7.11	(K)	
337	333	2000399	NEW METER BOX WITH UD-125 Corn	II-B-1-W	Water	4/30/2006	045/000	113.74		(113.74)	-	4.55	(K)	
338	333	2000371	METER BOX AND UD-128 COLLINS CT	II-B-1-W	Water	4/30/2006	045/000	134.86		(134.86)	-	5.39	(K)	
339	333	20003614	METER BOX AND UD-1612 FAGAN	II-B-1-W	Water	4/30/2006	045/000	35.91		(35.91)	-	1.34	(K)	
340	333	20003744	Lowered service lines for new street construction-	II-B-1-W	Water	7/31/2005	045/000	2,791.51		(2,791.51)	-	110.46	(K)	
341	333	2000380	NEW METER BOX & UD-821 HERITAGE	II-B-1-W	Water	11/30/2006	030/000	826.00		(826.00)	-	33.0	(K)	
342	333	2000426	NEW METER BOX & UD-261 HERITAGE	II-B-1-W	Water	5/1/2011	030/000	157,411.40		(157,411.40)	-	6,296.46	(K)	
343	333	2000417	RELOCATED TAP WITH NEW MATERIALS-1735 GLOBE	II-B-1-W	Water	5/1/2011	030/000	691.48		(691.48)	-	27.66	(K)	
344	333	2000484	NEW WATER SERVICE TAP-1601 TISON	II-B-1-W	Water	5/1/2011	030/000	2,097.11		(2,097.11)	-	83.48	(K)	
345	333	2000576	NEW METER BOX W/UD-1449 INDEPENDENCE	II-B-1-W	Water	12/1/2011	030/000	2,948.08		(2,948.08)	-	99.50	(K)	
346	333	2000630	Service lines	II-B-1-W	Water	11/1/2011	030/000	164.52		(164.52)	-	7.36	(K)	
347	333	2000659	NEW METER BOX W/UD-1605 INDEPENDENCE	II-B-1-W	Water	12/1/2011	030/000	150.39		(150.39)	-	7.25	(K)	
348	344	2000652	WELL METER (3 FUG TURBO)-BLUE WELLS (W2)	II-B-1-W	Water	4/1/2011	050/000	155.28		(155.28)	-	6.26	(K)	
349	344	2000650	2 WELL METER INCH-BLUE WELLS (W2)	II-B-1-W	Water	4/1/2011	050/000	1,896.00		(1,896.00)	-	74.72	(K)	
350	354	2000797	BLUE 2" - 1 inch AMR METERS	II-B-1-W	Water	8/30/2012	020/000	2,097.39		(2,097.39)	-	83.90	(K)	
351	354	2000749	BLUE 3 - 1 inch AMR METERS	II-B-1-W	Water	4/31/2008	050/000	3,405.61		(3,405.61)	-	136.23	(K)	
352	354	2000748	BLUE 3 - 1 inch AMR METERS	II-B-1-W	Water	2/1/2009	030/000	648.00		(648.00)	-	21.92	(K)	
353	354	2000749	BLUE 3 - 1 inch AMR METERS	II-B-1-W	Water	3/31/2006	030/000	4,206.65		(4,206.65)	-	171.47	(K)	
354	354	2000743	BLUE 3 - 1.5 inch AMR METERS	II-B-1-W	Water	12/31/2006	030/000	17,488.21		(17,488.21)	-	695.93	(K)	
355	354	2000748	Meter - Residential	II-B-1-W	Water	6/30/1991	050/000	1,038.00		(1,038.00)	-	41.56	(K)	
356	354	2000749	Meter - Residential	II-B-1-W	Water	11/30/2007	030/000	3,681.80		(3,681.80)	-	146.47	(K)	
357	354	2000749	Meter - Residential	II-B-1-W	Water	4/1/2011	050/000	4,915.85		(4,915.85)	-	195.63	(K)	
358	354	2000757	5/8 Meter	II-B-1-W	Water	4/1/2011	050/000	6,017.68		(6,017.68)	-	240.71	(K)	
359	354	2000764	4" Turbo Water Meter and well head	II-B-1-W	Water	2/6/2013	050/000	3,911.65		(3,911.65)	-	154.47	(K)	
360	355	2000952	FIRE HYDRANT	II-B-1-W	Water	6/30/1996	005/000	2,905.00		(2,905.00)	-	109.00	(K)	
361	355	2000944	563231 FIRE HYDRANT--BLUE MOUND WELL #1	II-B-1-W	Water	6/30/1995	005/000	5,228.00		(5,228.00)	-	209.04	(K)	
362	355	2000947	Fire Hydrant	II-B-1-W	Water	6/30/1995	005/000	5,985.00		(5,985.00)	-	239.40	(K)	
363	355	2000462	Fire Hydrant	II-B-1-W	Water	6/30/1996	005/000	6,388.00		(6,388.00)	-	255.52	(K)	
364	355	2000535	4 FIRE HYDRANTS-BLUE MOUND	II-B-1-W	Water	6/30/1996	005/000	314.00		(314.00)	-	12.56	(K)	
365	355	2000580	Fire Hydrant	II-B-1-W	Water	12/31/2006	030/000	17,488.21		(17,488.21)	-	695.93	(K)	
366	355	2000658	REPLACE FIRE HYDRANT-INDISTRICT BLUE MOUND	II-B-1-W	Water	6/30/1991	050/000	3,681.80		(3,681.80)	-	146.47	(K)	
367	355	2000730	REPLACED HYDRANT AT GLOBE & WAGGOMAN - 1700 WATKINS	II-B-1-W	Water	11/30/2007	030/000	3,681.80		(3,681.80)	-	146.47	(K)	
368	355	2000731	REPLACED HYDRANT AT 1701 FAGAN DR - 1701 FAGAN DR	II-B-1-W	Water	4/1/2011	050/000	4,915.85		(4,915.85)	-	195.63	(K)	
369	355	2000732	REPLACED HYDRANT AT 421 GLOBE AVE - 421 GLOBE AVE	II-B-1-W	Water	4/1/2011	050/000	6,017.68		(6,017.68)	-	240.71	(K)	
370	355	2000760	Fire Hydrant	II-B-1-W	Water	2/6/2013	050/000	3,911.65		(3,911.65)	-	154.47	(K)	
371	340	6000039	Computers & software	II-B-1-W	Water	6/30/1996	005/000	2,905.00		(2,905.00)	-	109.00	(K)	
372	340	6000066	Computers & software	II-B-1-W	Water	6/30/1995	005/000	5,228.00		(5,228.00)	-	209.04	(K)	
373	340	6000068	Computers & software	II-B-1-W	Water	6/30/1995	005/000	5,985.00		(5,985.00)	-	239.40	(K)	
374	340	6000071	Computers & software	II-B-1-W	Water	6/30/1996	005/000	6,388.00		(6,388.00)	-	255.52	(K)	
375	344	20002617	Laboratory equipment	II-B-1-W	Water	6/30/1998	015/000	314.00		(314.00)	-	12.56	(K)	
376	344	20002664	CHLORINE COLORIMETER; LAMOTTE O-L00 PPM USES LIQ	II-B-1-W	Water	7/31/2001	015/000	319.07		(319.07)	-	12.76	(K)	
377	344	20002672	CHLORINE COLORIMETER	II-B-1-W	Water	7/31/2001	015/000	319.07		(319.07)	-	12.76	(K)	
378	346	20004314	AV. Compressor, 1/3 hp	II-B-1-W	Water	6/30/2000	015/000	600.00		(600.00)	-	24.00	(K)	
379	346	20007841	Sirend Spectrum Radio - Blue Mound P/S #1 & #2	II-B-1-W	Water	9/19/2013	030/000	4,010.00		(4,010.00)	-	160.40	(K)	
380	347	20006968	BLUE MOUND MASTER PLAN-	II-B-1-W	Water	12/1/2010	015/000	24,234.10		(24,234.10)	-	959.36	(K)	

Tax Depreciation 82,631.29 Depreciation for 1 year  
 Book Depreciation 179,426.00  
 Book > Tax (96,794.71) W-4-C-4.1

Monarch Utilities I, L.P.  
 Docket No.  
 Test Year Ending 6/30/2015  
 WP/II-E-3.18 Effects of Post Test Year Adjustment  
 Witness: James Warren

Line No	(a)	(b)	(c)	(d)	(e)	(f)
		Book	Tax	Difference	Tax Effect @ 34%	
1						
2	Water					
3	Recapture	2,808,318	.	2,808,318	954,828	II-E-3.18
4	Blue Mound	944,216	771,928	172,288	58,578	II-E-3.18
5	Midway	633,657	757,183	(123,526)	(41,999)	II-E-3.18
6		4,386,191	1,529,111	2,857,080	971,407	
7						
8	Wastewater					
9	Recapture	303,019		303,019	103,026	II-E-3.18
10	Blue Mound	261,896	251,418	10,478	3,563	II-E-3.18
11	Midway					
12		564,915	251,418	313,497	106,589	

**Monarch Utilities I, L.P.**

Docket No. 45570

Test Year Ending 6/30/2015

WP/II-F.a,c,d Functionalization Factors

Witness: Carmelitha Bordelon-Taylor

Row	(a) Reference	(b) Row Labels	(c) Sum of Meter Equivalents	(d)
1	II-F.a,c,d	Sewer Base	4,568	16%
2	II-F.a,c,d	Water Base	24,686	84%
3		<b>Grand Total</b>	<b>29,254</b>	



Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
WP/II-F.a,c,d Functionalization Factors  
Witness: Carmelitha Bordelon-Taylor

Line No	District	Utility	Area Manager	Region	Pipe Size	Line Item Type	# of Installation Number	Equivalency Factor	Meter Equivalents	(j)	(k)	(l)	(m)	(n)
			(c)	(d)	(e)	(f)	(g)	(h)	(i)					
1	AAVA	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	1	2.5	2.5				1 1/2"	5
2	HAWR	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	1	2.5	2.5				1"	2.5
3	PMCK	MONARCH UTILITIES I, L.P.	MY	West	1"	Water Base	3	2.5	7.5				2"	8
4	WLES	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	1	2.5	2.5				3"	15
5	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	1 1/2"	Water Base	3	5	15				4"	25
6	CNES	MONARCH UTILITIES I, L.P.	MAB	East	1 1/2"	Water Base	1	5	5				6"	50
7	HAWR	MONARCH UTILITIES I, L.P.	MAB	East	1 1/2"	Water Base	2	5	10				8"	80
8	PMCK	MONARCH UTILITIES I, L.P.	MY	West	1 1/2"	Water Base	4	5	20					
9	RPEB	MONARCH UTILITIES I, L.P.	DK	East	1 1/2"	Water Base	1	5	5					
10	TGWD	MONARCH UTILITIES I, L.P.	DK	East	1 1/2"	Water Base	14	5	70					
11	WSDE	MONARCH UTILITIES I, L.P.	BEN	East	1 1/2"	Water Base	1	5	5					
12	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	1 1/2"	Water Base	2	5	10					
13	TGWD	MONARCH UTILITIES I, L.P.	DK	East	1 1/2"	Sewer Base	7	5	35					
14	AAVA	MONARCH UTILITIES I, L.P.	BEN	East	1"	Sewer Base	5	2.5	12.5					
15	BDES	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	3	2.5	7.5					
16	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	1	2.5	2.5					
17	CALE	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	1	2.5	2.5					
18	CNES	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	5	2.5	12.5					
19	CSWD	MONARCH UTILITIES I, L.P.	JM	East	1"	Water Base	1	2.5	2.5					
20	DCES	MONARCH UTILITIES I, L.P.	DK	East	1"	Water Base	4	2.5	10					
21	HAWR	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	1	2.5	2.5					
22	HNLS	MONARCH UTILITIES I, L.P.	JM	East	1"	Water Base	2	2.5	5					
23	HRPT	MONARCH UTILITIES I, L.P.	JM	East	1"	Water Base	1	2.5	2.5					
24	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	5	2.5	12.5					
25	HVOL	MONARCH UTILITIES I, L.P.	JM	East	1"	Water Base	3	2.5	7.5					
26	HVOM	MONARCH UTILITIES I, L.P.	AA	West	1"	Water Base	3	2.5	7.5					
27	MRES	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	14	2.5	35					
28	MSCV	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	2	2.5	5					
29	MXHS	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	1	2.5	2.5					
30	MYUS	MONARCH UTILITIES I, L.P.	DK	East	1"	Water Base	1	2.5	2.5					
31	OTSH	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	2	2.5	5					
32	PINP	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	4	2.5	10					
33	PMCK	MONARCH UTILITIES I, L.P.	MY	West	1"	Water Base	39	2.5	97.5					
34	RPEA	MONARCH UTILITIES I, L.P.	DK	East	1"	Water Base	1	2.5	2.5					
35	RTGC	MONARCH UTILITIES I, L.P.	DK	East	1"	Water Base	8	2.5	20					
36	SDSH	MONARCH UTILITIES I, L.P.	DK	East	1"	Water Base	1	2.5	2.5					
37	SRSE	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	3	2.5	7.5					
38	TCAD	MONARCH UTILITIES I, L.P.	BEN	East	1"	Water Base	1	2.5	2.5					
39	TGWD	MONARCH UTILITIES I, L.P.	DK	East	1"	Water Base	10	2.5	25					
40	WDBH	MONARCH UTILITIES I, L.P.	MAB	East	1"	Water Base	2	2.5	5					

Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
WP/II-F.a,c,d Functionalization Factors  
Witness: Carmelicha Bordelon-Taylor

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
41	WDHN	MONARCH UTILITIES I, L.P.	DK	East 1"	Water Base	22	2.5	55					
42	WSDE	MONARCH UTILITIES I, L.P.	BEN	East 1"	Water Base	1	2.5	2.5					
43	BDES	MONARCH UTILITIES I, L.P.	MAB	East 1"	Sewer Base	3	2.5	7.5					
44	BLUE	MONARCH UTILITIES I, L.P.	BEN	East 1"	Sewer Base	1	2.5	2.5					
45	HRPT	MONARCH UTILITIES I, L.P.	JM	East 1"	Sewer Base	1	2.5	2.5					
46	HVOF	MONARCH UTILITIES I, L.P.	MAB	East 1"	Sewer Base	5	2.5	12.5					
47	HVOL	MONARCH UTILITIES I, L.P.	JM	East 1"	Sewer Base	3	2.5	7.5					
48	HVOM	MONARCH UTILITIES I, L.P.	AA	West 1"	Sewer Base	3	2.5	7.5					
49	PINP	MONARCH UTILITIES I, L.P.	MAB	East 1"	Sewer Base	4	2.5	10					
50	TGWD	MONARCH UTILITIES I, L.P.	DK	East 1"	Sewer Base	2	2.5	5					
51	BDES	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	3	8	24					
52	BLUE	MONARCH UTILITIES I, L.P.	BEN	East 2"	Water Base	4	8	32					
53	CALE	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	1	8	8					
54	CNES	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	3	8	24					
55	CROW	MONARCH UTILITIES I, L.P.	BEN	East 2"	Water Base	1	8	8					
56	CYWD	MONARCH UTILITIES I, L.P.	JM	East 2"	Water Base	1	8	8					
57	DHIC	MONARCH UTILITIES I, L.P.	JM	East 2"	Water Base	1	8	8					
58	HAWR	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	6	8	48					
59	HVOL	MONARCH UTILITIES I, L.P.	JM	East 2"	Water Base	1	8	8					
60	INHE	MONARCH UTILITIES I, L.P.	JM	East 2"	Water Base	2	8	16					
61	LMSH	MONARCH UTILITIES I, L.P.	AA	West 2"	Water Base	1	8	8					
62	PIHR	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	1	8	8					
63	PINP	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	2	8	16					
64	PMCK	MONARCH UTILITIES I, L.P.	MY	East 2"	Water Base	2	8	16					
65	RPEB	MONARCH UTILITIES I, L.P.	DK	West 2"	Water Base	12	8	96					
66	RTGC	MONARCH UTILITIES I, L.P.	DK	East 2"	Water Base	2	8	16					
67	SDSH	MONARCH UTILITIES I, L.P.	DK	East 2"	Water Base	2	8	16					
68	TGWD	MONARCH UTILITIES I, L.P.	DK	East 2"	Water Base	1	8	8					
69	TRTE	MONARCH UTILITIES I, L.P.	JM	East 2"	Water Base	6	8	48					
70	WDBH	MONARCH UTILITIES I, L.P.	MAB	East 2"	Water Base	1	8	8					
71	BDES	MONARCH UTILITIES I, L.P.	MAB	East 2"	Sewer Base	1	8	8					
72	BLUE	MONARCH UTILITIES I, L.P.	BEN	East 2"	Sewer Base	3	8	24					
73	DHIC	MONARCH UTILITIES I, L.P.	BEN	East 2"	Sewer Base	4	8	32					
74	HVOL	MONARCH UTILITIES I, L.P.	JM	East 2"	Sewer Base	1	8	8					
75	PINP	MONARCH UTILITIES I, L.P.	MAB	East 2"	Sewer Base	1	8	8					
76	TRTE	MONARCH UTILITIES I, L.P.	JM	East 2"	Sewer Base	2	8	16					
77	PMCK	MONARCH UTILITIES I, L.P.	MY	East 2"	Sewer Base	1	8	8					
78	TGWD	MONARCH UTILITIES I, L.P.	DK	West 3"	Water Base	3	15	45					
79	AAVA	MONARCH UTILITIES I, L.P.	BEN	East 3/4"	Water Base	1	15	15					
80	BDES	MONARCH UTILITIES I, L.P.	MAB	East 3/4"	Water Base	8	1.5	12					
81	BLUE	MONARCH UTILITIES I, L.P.	BEN	East 3/4"	Water Base	2	1.5	3					
82	CALE	MONARCH UTILITIES I, L.P.	MAB	East 3/4"	Water Base	1	1.5	1.5					

Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
WP/II-F.a,c,d Functionalization Factors  
Witness: Carmelitha BordeIon-Taylor

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
83	CESH	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Water Base	3	1.5	4.5					
84	CHPO	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Water Base	2	1.5	3					
85	COCV	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Water Base	3	1.5	4.5					
86	CROW	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Water Base	1	1.5	1.5					
87	DHIC	MONARCH UTILITIES I, L.P.	JM	East	3/4"	Water Base	1	1.5	1.5					
88	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Water Base	6	1.5	9					
89	HVOL	MONARCH UTILITIES I, L.P.	JM	East	3/4"	Water Base	1	1.5	1.5					
90	HVOM	MONARCH UTILITIES I, L.P.	AA	West	3/4"	Water Base	3	1.5	4.5					
91	INHE	MONARCH UTILITIES I, L.P.	JM	East	3/4"	Water Base	1	1.5	1.5					
92	LMSH	MONARCH UTILITIES I, L.P.	AA	West	3/4"	Water Base	3	1.5	4.5					
93	MXHS	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Water Base	3	1.5	4.5					
94	PINP	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Water Base	5	1.5	7.5					
95	PMCK	MONARCH UTILITIES I, L.P.	MY	West	3/4"	Water Base	4	1.5	6					
96	RTGC	MONARCH UTILITIES I, L.P.	DK	East	3/4"	Water Base	1	1.5	1.5					
97	TRTE	MONARCH UTILITIES I, L.P.	JM	East	3/4"	Water Base	1	1.5	1.5					
98	WLES	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Water Base	1	1.5	1.5					
99	WWPC	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Water Base	1	1.5	1.5					
100	BDES	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Water Base	1	1.5	1.5					
101	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	3/4"	Sewer Base	2	1.5	3					
102	CESH	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Sewer Base	1	1.5	1.5					
103	DHIC	MONARCH UTILITIES I, L.P.	JM	East	3/4"	Sewer Base	2	1.5	3					
104	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Sewer Base	1	1.5	1.5					
105	HVOM	MONARCH UTILITIES I, L.P.	AA	West	3/4"	Sewer Base	3	1.5	4.5					
106	PINP	MONARCH UTILITIES I, L.P.	MAB	East	3/4"	Sewer Base	5	1.5	7.5					
107	TRTE	MONARCH UTILITIES I, L.P.	JM	East	3/4"	Sewer Base	1	1.5	1.5					
108	PMCK	MONARCH UTILITIES I, L.P.	MY	West	4"	Water Base	1	25	25					
109	TGWD	MONARCH UTILITIES I, L.P.	DK	East	4"	Water Base	1	25	25					
110	TGWD	MONARCH UTILITIES I, L.P.	DK	East	4"	Sewer Base	2	1	2					
111	ADSH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	2					
112	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	5	1	5					
113	CALE	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	5	1	5					
114	CESH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	3	1	3					
115	CNES	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	1	1	1					
116	COCV	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	2					
117	CROW	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1					
118	CRVY	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1					
119	CSWD	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1					
120	CTFT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	4	1	4					
121	DCES	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	1	1	1					
122	DHIC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	9	1	9					
123	GNAS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1					
124	HAWR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	4	1	4					

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/II-F.a.c.d Functionalization Factors  
 Witness: Carmelitha BordeLon-Taylor

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
125	HBES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1					
126	HNLS	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	2	1	1					
127	HRPT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	7	1	1					
128	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	3	1	1					
129	HVOL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	8	1	1					
130	HY55	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1					
131	INHE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	3	1	1					
132	LOLP	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	2	1	1					
133	LYHR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	3	1	1					
134	MBES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1					
135	MXHS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	1					
136	OTSH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	4	1	1					
137	PMCK	MONARCH UTILITIES I, L.P.	MY	West	5/8"	Water Base	1	1	1					
138	PTSH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	2	1	1					
139	ROBS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	1					
140	SDSH	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	2	1	1					
141	SWPL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1					
142	TCAD	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	1					
143	TGWD	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	2	1	1					
144	TRTE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	6	1	1					
145	WDBH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	3	1	1					
146	WDHN	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	1	1	1					
147	WHHR	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	3	1	1					
148	WLES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	3	1	1					
149	WDE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	6	1	1					
150	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	1					
151	CESH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	4	1	1					
152	DHIC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	7	1	1					
153	HRPT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	3	1	1					
154	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	8	1	1					
155	HVOL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	6	1	1					
156	TRTE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	119	1	119					
157	AAYA	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	404	1	404					
158	ADSH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	442	1	442					
159	BDES	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	31	1	31					
160	BDHR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	11	1	11					
161	BKHS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	787	1	787					
162	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	31	1	31					
163	BWCV	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	625	1	625					
164	CALE	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	643	1	643					
165	CESH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	114	1	114					
166	CGTE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base		1						

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/II-F.a,c,d Functionalization Factors  
 Witness: Carmelitha BordeIon-Taylor

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
167	CHPO	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	440	1	440					
168	CLSP	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	82	1	82					
169	CNCS	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	716	1	716					
170	COCV	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	410	1	410					
171	CROW	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	533	1	533					
172	CRVY	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	52	1	52					
173	CSGN	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	45	1	45					
174	CSWD	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	30	1	30					
175	CTFT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	75	1	75					
176	CYWD	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	35	1	35					
177	DCEB	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	108	1	108					
178	DHIC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1114	1	1114					
179	FCAD	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	61	1	61					
180	GNAC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	35	1	35					
181	GNAS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	67	1	67					
182	GSPT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	155	1	155					
183	GYAC	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	80	1	80					
184	HAWR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	524	1	524					
185	HBES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	73	1	73					
186	HNCV	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	133	1	133					
187	HNLS	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	141	1	141					
188	HRPT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	261	1	261					
189	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	272	1	272					
190	HVOL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	410	1	410					
191	HVOM	MONARCH UTILITIES I, L.P.	AA	West	5/8"	Water Base	137	1	137					
192	HYSS	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	138	1	138					
193	IHRH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	97	1	97					
194	INHE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	673	1	673					
195	LMSH	MONARCH UTILITIES I, L.P.	AA	West	5/8"	Water Base	514	1	514					
196	LNVS	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	35	1	35					
197	LOLP	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	71	1	71					
198	LYHR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	280	1	280					
199	MBES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	121	1	121					
200	MRES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	38	1	38					
201	MSCV	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	75	1	75					
202	MXHS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1062	1	1062					
203	MYUS	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	421	1	421					
204	NRES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	95	1	95					
205	OKWD	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	51	1	51					
206	OTSH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	993	1	993					
207	PAAD	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	44	1	44					
208	PHPS	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	57	1	57					

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

WP/II-F.a,c,d Functionalization Factors

Witness: Carmelitha Bordeaux-Taylor

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
209	PIHR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	300	1	300				
210	PINP	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	267	1	267				
211	PMCK	MONARCH UTILITIES I, L.P.	MY	West	5/8"	Water Base	2152	1	2152				
212	PSAS	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	20	1	20				
213	PTSH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	256	1	256				
214	REIN	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	141	1	141				
215	ROBS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	114	1	114				
216	ROOK	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	70	1	70				
217	RORH	MONARCH UTILITIES I, L.P.	MY	West	5/8"	Water Base	106	1	106				
218	RPEA	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	66	1	66				
219	RPEB	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	37	1	37				
220	RTGC	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	489	1	489				
221	RYWD	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	84	1	84				
222	SDCE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	254	1	254				
223	SDSH	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	577	1	577				
224	SHES	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	17	1	17				
225	SNAS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	9	1	9				
226	SPEB	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	31	1	31				
227	SRES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	15	1	15				
228	STES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	124	1	124				
229	SWPL	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	135	1	135				
230	TCAD	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	244	1	244				
231	TGWD	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1158	1	1158				
232	THES	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	22	1	22				
233	TRFH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	17	1	17				
234	TRTE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	235	1	235				
235	WDBH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	596	1	596				
236	WDHN	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Water Base	127	1	127				
237	WHHR	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	375	1	375				
238	WLES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	536	1	536				
239	WMDS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	27	1	27				
240	WPKV	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	25	1	25				
241	WSDI	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	251	1	251				
242	WVHP	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	2				
243	WWPC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	45	1	45				
244	BDES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Sewer Base	368	1	368				
245	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Sewer Base	778	1	778				
246	BWGV	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	29	1	29				
247	CESH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	498	1	498				
248	CSGN	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	45	1	45				
249	DHIC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	929	1	929				
250	HRPT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	219	1	219				

Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
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Witness: Carmelitha Bordelon-Taylor

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
251	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	264	1	264				
252	HVOL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	367	1	367				
253	HVOM	MONARCH UTILITIES I, L.P.	AA	West	5/8"	Sewer Base	122	1	122				
254	PINP	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	255	1	255				
255	TGWD	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Sewer Base	54	1	54				
256	TRTE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	216	1	216				
257	PMCK	MONARCH UTILITIES I, L.P.	MY	West	8"	Water Base	1	80	80				
258	AAVA	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1				
259	ADSH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	3	1	3				
260	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1				
261	CESH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	2	1	2				
262	CHPO	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1				
263	CNES	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	1	1	1				
264	COCV	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1				
265	CROW	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1				
266	DHIC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1				
267	HAWR	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	1	1	1				
268	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	2	1	2				
269	HVOL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1				
270	HVOM	MONARCH UTILITIES I, L.P.	AA	West	5/8"	Water Base	2	1	2				
271	INHE	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Water Base	1	1	1				
272	LMSH	MONARCH UTILITIES I, L.P.	AA	West	5/8"	Water Base	2	1	2				
273	OTSH	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	2				
274	PINP	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Water Base	1	1	1				
275	PMCK	MONARCH UTILITIES I, L.P.	MY	West	5/8"	Water Base	4	1	4				
276	ROBS	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	1	1	1				
277	RORH	MONARCH UTILITIES I, L.P.	MY	West	5/8"	Water Base	1	1	1				
278	SDCE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	2				
279	WLES	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	3	1	3				
280	WSDE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Water Base	2	1	2				
281	BDES	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	13	1	13				
282	BLUE	MONARCH UTILITIES I, L.P.	BEN	East	5/8"	Sewer Base	1	1	1				
283	CESH	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	116	1	116				
284	DHIC	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	2	1	2				
285	HRPT	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	1	1	1				
286	HVOF	MONARCH UTILITIES I, L.P.	MAB	East	5/8"	Sewer Base	1	1	1				
287	HVOL	MONARCH UTILITIES I, L.P.	JM	East	5/8"	Sewer Base	1	1	1				
288	HVOM	MONARCH UTILITIES I, L.P.	AA	West	5/8"	Sewer Base	2	1	2				
289	TGWD	MONARCH UTILITIES I, L.P.	DK	East	5/8"	Sewer Base	1	1	1				
290	PMCK	MONARCH UTILITIES I, L.P.	MY	West	South Buda --	Water Base	1	1	1				455.5





Receipt No. 4529  
 Date: 1/20/2015  
 Witness: George Fretling

Line No.	CO	QTY	UNIT	PRICE	CO#	QTY	UNIT	PRICE
1								
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TOTAL  
 211,377,896.72 211,401,794.08  
 550,483.85 574,489.34  
 2124,944.65 2426,635.20  
 574,264.75 516,843.25  
 2048,925.52 2668,379.48  
 218,178.78 271,723.25  
 231,723.98 209,923.77  
 200,000.17 222,620.58  
 234,444.43 244,941.82  
 212,002,007.85 212,023,448.52  
 214,000,000.00 214,000,000.00  
 214,000,000.00 214,000,000.00  
 have checks 21,42

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/II-G Revenue Calc  
 Witness: George Freitag

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1				Usage									
2				Sewer Usage									
3				Result									
4													
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NOTE: excludes BLUE

Wholesale (treated) these are ww gallons

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/II-G Revenue Calcs  
 Witness: George Freitag

Line No.	(a)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
1		PHASE 1		PHASE 2		PHASE 3		TOTAL REVENUES	
2		Base Revs	TOTAL REVENUES	Gallionage Revs	Base Revs	TOTAL REVENUES	Gallionage Revs	Base Revs	TOTAL REVENUES
3		\$3,347,151.07	\$3,731,357.46	\$407,936.84	\$3,553,887.31	\$3,961,824.15	\$433,133.00	\$3,773,392.58	\$4,206,523.58
4		\$30,741.99	\$33,080.13	\$2,482.55	\$32,640.77	\$35,123.32	\$2,635.88	\$34,656.82	\$37,292.70
5		\$44,249.84	\$50,596.60	\$6,738.76	\$46,982.92	\$53,721.69	\$7,154.98	\$49,884.82	\$57,039.80
6		\$32,605.15	\$39,559.60	\$7,384.00	\$34,619.00	\$42,002.99	\$7,840.07	\$36,757.23	\$44,597.30
7		\$59,620.84	\$70,186.05	\$11,217.77	\$63,303.31	\$74,521.08	\$11,910.64	\$67,213.23	\$79,123.86
8									
9		\$23,289.39	\$37,875.19	\$15,274.34	\$24,727.85	\$40,002.19	\$16,217.76	\$26,255.17	\$42,472.92
10									
11									
12		\$0.00	\$40,879.23	\$43,404.12	\$0.00	\$43,404.12	\$46,084.97	\$0.00	\$46,084.97
13									
14		\$3,537,658.27	\$4,003,334.26	\$494,438.39	\$3,756,161.16	\$4,250,599.55	\$524,977.30	\$3,988,159.85	\$4,519,137.14
15		\$3,537,658		\$494,441	\$3,756,161		\$524,980	\$3,988,160	
16		\$0.00		-\$2.89	\$0.00		-\$3.07	\$0.00	
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									

NOTE: excludes BLUE  
 Wholesale (treated)

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

Line No	Account (a)	Type (b)	Water (c)	Sewer (d)
1	410000	Customer Service Adjustments	659.68	-
2	410010	Billable Time & Materials	(6,690.40)	-
3	420010	Contract Services Revenue	(14,650.00)	-
4	420020	Tap Fees	(189,613.81)	-
5	450030	Penalties and Fees	(224,258.99)	-
6	450040	Surcharge Revenues	-	-
7	450050	Late Payment Charge	(238,659.20)	-
8	450060	Return Check Charge	(2,100.00)	-
9	450070	Tampering Charge	(200.00)	-
10	450080	Delinquent Reconnect Fee	(69,600.00)	-
11	450090	Transfer Fee	(45.00)	-
12	410000	Customer Service Adjustments	1,677.09	319.45
13	420020	Tap Fees	-	-
14	450030	Penalties and Fees	(138,797.16)	(26,437.55)
15	450050	Late Payment Charge	(110,700.63)	(21,085.84)
16	450060	Return Check Charge	(147.00)	(28.00)
17	450070	Tampering Charge	(3,948.00)	(752.00)
18	450080	Delinquent Reconnect Fee	(20,664.00)	(3,936.00)
19	450090	Transfer Fee	(65,923.20)	(12,556.80)
20	480000	Other Revenue	(4,500.00)	-
21	410010	Billable Time & Materials	-	(491.22)
22	420020	Tap Fees	-	(144,079.00)
23	450030	Penalties and Fees	-	(1,157.50)
24	450060	Return Check Charge	-	(150.00)
			<u>(1,088,160.62)</u>	<u>(210,354.46)</u>

**Monarch Utilities I, L.P.**  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/ II-G-1.5/1 Accrued Revenues- Detailed Computation of Accrued Revenues  
 Witness: Carmelitha Bordelon-Taylor

**Sample Computation for Contract Account 1000046535**

Line No	SAP Sub-Transaction Code (a)	SAP Sub-Transaction Code Description (b)	Sept Volume (c)	Sept Bill Amount (d)	Aug days on Sept bill (e)	Sept Days on Sept bill (f)	Total Days on Sept invoice (g)	Calculated Volume (h)	Tier 1 Rate (i)	Average Actual Daily Amount (j)	Sept Unbilled Days (k)	Simulated Sept Unbilled (l)
1	0021	Water Base		43.91	12	18	30			1.46	12	17.56
2	0022	Water Usage	2 KGL	13.30	12	18	30	2 KGL	6.65	0.44	12	13.30
3	0022	Water Usage	3 KGL	24.57	12	18	30			0.82	12	-
4	0130	Sewer Base		65.83	12	18	30			2.19	12	26.33
5	0140	Sewer Usage		10.63	12	18	30			0.35	12	4.25
6	0460	TCEQ Regulatory Assessment		1.58	12	18	30			0.05	12	0.61
7				<u>159.82</u>						<u>5.33</u>		<u>62.05</u>

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/ II-G-1.5/2 Accrued Revenues- Detailed Computation of Accrued Revenues  
 Witness: Carmelitha Borden-Taylor

1 Actual September Billing

Display Billing Document

Line No	Rev. date	Division	Rev. date	Line Item	Rev. date	Line Item
1	09/19/2014	0001	09/19/2014	100717	09/19/2014	100717
2	09/19/2014	0001	09/19/2014	100718	09/19/2014	100718
3	09/19/2014	0001	09/19/2014	100719	09/19/2014	100719
4	09/19/2014	0001	09/19/2014	100720	09/19/2014	100720
5	09/19/2014	0001	09/19/2014	100721	09/19/2014	100721
6	09/19/2014	0001	09/19/2014	100722	09/19/2014	100722
7	09/19/2014	0001	09/19/2014	100723	09/19/2014	100723
8	09/19/2014	0001	09/19/2014	100724	09/19/2014	100724
9	09/19/2014	0001	09/19/2014	100725	09/19/2014	100725
10	09/19/2014	0001	09/19/2014	100726	09/19/2014	100726
11	09/19/2014	0001	09/19/2014	100727	09/19/2014	100727
12	09/19/2014	0001	09/19/2014	100728	09/19/2014	100728
13	09/19/2014	0001	09/19/2014	100729	09/19/2014	100729
14	09/19/2014	0001	09/19/2014	100730	09/19/2014	100730
15	09/19/2014	0001	09/19/2014	100731	09/19/2014	100731
16	09/19/2014	0001	09/19/2014	100732	09/19/2014	100732
17	09/19/2014	0001	09/19/2014	100733	09/19/2014	100733
18	09/19/2014	0001	09/19/2014	100734	09/19/2014	100734
19	09/19/2014	0001	09/19/2014	100735	09/19/2014	100735
20	09/19/2014	0001	09/19/2014	100736	09/19/2014	100736
21	09/19/2014	0001	09/19/2014	100737	09/19/2014	100737
22	09/19/2014	0001	09/19/2014	100738	09/19/2014	100738
23	09/19/2014	0001	09/19/2014	100739	09/19/2014	100739
24	09/19/2014	0001	09/19/2014	100740	09/19/2014	100740

25 SAP-Simulated September Unbilled Amount

Display Billing Document

Line No	Rev. date	Division	Rev. date	Line Item	Rev. date	Line Item
1	09/19/2014	0001	09/19/2014	100717	09/19/2014	100717
2	09/19/2014	0001	09/19/2014	100718	09/19/2014	100718
3	09/19/2014	0001	09/19/2014	100719	09/19/2014	100719
4	09/19/2014	0001	09/19/2014	100720	09/19/2014	100720
5	09/19/2014	0001	09/19/2014	100721	09/19/2014	100721
6	09/19/2014	0001	09/19/2014	100722	09/19/2014	100722
7	09/19/2014	0001	09/19/2014	100723	09/19/2014	100723
8	09/19/2014	0001	09/19/2014	100724	09/19/2014	100724
9	09/19/2014	0001	09/19/2014	100725	09/19/2014	100725
10	09/19/2014	0001	09/19/2014	100726	09/19/2014	100726
11	09/19/2014	0001	09/19/2014	100727	09/19/2014	100727
12	09/19/2014	0001	09/19/2014	100728	09/19/2014	100728
13	09/19/2014	0001	09/19/2014	100729	09/19/2014	100729
14	09/19/2014	0001	09/19/2014	100730	09/19/2014	100730
15	09/19/2014	0001	09/19/2014	100731	09/19/2014	100731
16	09/19/2014	0001	09/19/2014	100732	09/19/2014	100732
17	09/19/2014	0001	09/19/2014	100733	09/19/2014	100733
18	09/19/2014	0001	09/19/2014	100734	09/19/2014	100734
19	09/19/2014	0001	09/19/2014	100735	09/19/2014	100735
20	09/19/2014	0001	09/19/2014	100736	09/19/2014	100736
21	09/19/2014	0001	09/19/2014	100737	09/19/2014	100737
22	09/19/2014	0001	09/19/2014	100738	09/19/2014	100738
23	09/19/2014	0001	09/19/2014	100739	09/19/2014	100739
24	09/19/2014	0001	09/19/2014	100740	09/19/2014	100740

Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
WP/II G-1.6 Miscellaneous Revenues  
Witness: Carmelitha Borden-Taylor

Line No	Row Labels	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Sum of Jul-14	Sum of Aug-14	Sum of Sep-14	Sum of Oct-14	Sum of Nov-14	Sum of Dec-14	Sum of Jan-15	Sum of Feb-15	Sum of Mar-15	Sum of Apr-15	Sum of May-15	Sum of Jun-15		
1	Sewer	(36,345.13)	(26,936.07)	(11,297.77)	(13,359.95)	(8,634.93)	(7,639.84)	(2,841.98)	(9,616.48)	(12,324.35)	(14,659.18)	(34,435.87)	(22,262.92)		Ref II-G-1.6(S)
2	410000	-	(21.60)	(7.20)	-	123.55	(231.62)	89.27	(342.87)	532.20	101.22	(10.17)	86.87		
3	410010	-	(491.22)	-	-	-	-	-	-	-	-	-	-		
4	420020	(30,856.00)	(20,339.00)	(4,450.00)	(7,625.00)	(4,575.00)	(1,325.00)	(9,150.00)	(3,050.00)	(7,625.00)	(10,237.00)	(28,244.00)	(16,603.00)		
5	450030	(5,489.13)	(6,084.25)	(6,840.57)	(5,734.95)	(3,486.60)	1.93	31.32	7.20	-	-	-	-		
6	450050	-	-	-	-	(332.87)	(3,874.76)	(1,763.77)	(3,504.01)	(3,019.55)	(2,107.40)	(3,486.90)	(2,996.58)		
7	450060	-	-	-	-	-	(4.00)	(8.00)	(50.00)	(4.00)	-	(58.00)	(54.00)		
8	450070	-	-	-	-	-	(288.00)	(16.00)	(304.00)	144.00	(256.00)	(128.00)	96.00		
9	450080	-	-	-	-	(4.00)	(500.00)	(592.00)	(544.00)	(408.00)	(680.00)	(680.00)	(740.00)		
10	450090	-	-	-	-	(360.00)	(1,418.40)	(1,432.80)	(1,828.80)	(1,944.00)	(1,692.00)	(1,828.80)	(2,052.00)		
11	Water	(96,863.75)	(107,342.53)	(117,612.55)	(100,733.77)	(72,526.83)	(93,901.96)	(71,402.65)	(81,519.61)	(75,150.00)	(78,259.42)	(99,292.30)	(93,555.24)		Ref II-G-1.6(W)
12	410000	-	(113.40)	(13.05)	-	723.00	(3,414.56)	760.20	(2,138.29)	9,589.20	(4,581.02)	(40.55)	1,565.24		
13	410010	-	(6,690.40)	-	-	-	-	-	-	-	-	-	-		
14	420010	-	-	-	(14,650.00)	-	-	(2,100.00)	(10,900.00)	(10,100.00)	(17,448.00)	(18,962.00)	(18,150.00)		
15	420020	(19,425.00)	(20,850.00)	(34,550.00)	(13,578.81)	(14,050.00)	(9,500.00)	(2,100.00)	(10,900.00)	(10,100.00)	(17,448.00)	(18,962.00)	(18,150.00)		
16	450030	(77,438.75)	(79,688.73)	(83,049.50)	(72,504.96)	(50,930.97)	349.13	169.83	37.80	-	-	-	-		
17	450050	-	-	-	-	(6,007.87)	(59,806.92)	(47,076.48)	(43,815.92)	(51,001.20)	(34,756.40)	(56,529.55)	(50,365.49)		
18	450060	-	-	-	-	(75.00)	(771.00)	(217.00)	(200.00)	(246.00)	(100.00)	(417.00)	(221.00)		
19	450070	-	-	-	-	-	(84.00)	(84.00)	(1,696.00)	756.00	(1,344.00)	(672.00)	504.00		
20	450080	-	-	-	-	(296.00)	(11,709.00)	(13,833.00)	(13,206.00)	(12,442.00)	(11,057.00)	(13,070.00)	(14,660.00)		
21	450090	-	-	-	-	(1,890.00)	(7,446.60)	(7,522.20)	(9,601.20)	(10,206.00)	(8,973.00)	(9,601.20)	(10,728.00)		
22	480000	-	-	-	-	-	-	(1,500.00)	-	(1,500.00)	-	-	(1,500.00)		
23	Grand Total	(133,208.88)	(134,278.60)	(128,910.32)	(114,093.72)	(81,161.76)	(101,541.80)	(84,244.63)	(91,136.09)	(87,474.35)	(92,918.60)	(133,728.17)	(115,818.16)		

Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
WP/II-C-2.4 Wholesale/Sales for Resale - CONTRACTS  
Witness: George Freitag

Classified as voluminous.



Monarch Utilities I, LP.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP II-G-2.5(W) Large Users - Water  
 Witness: George Freitag

Line No	Pipe Size (in)	Customer	Tier (c)	Total (d)	-2.10% Usage Adj (e)	Adjusted Consumption (f)	Phase I proposed usage rates (g)	Phase I proposed usage Revenue (h)	Phase I Proposed Base Fee Rate (i)	Phase I Proposed Base Fee Revenue (j)	Phase I proposed Total Revenue (k)	Phase II proposed usage rates (l)	Phase II proposed usage Revenue (m)	Phase II Proposed Base Fee Rate (n)	Phase II Proposed Base Fee Revenue (o)	Phase II proposed Total Revenue (p)
1	2"	Houston Raceway Park	1	21		21	7.84	164.71	414.27	4,971.20	5,135.91	7.93	166.51	418.79	5,035.46	5,191.97
2	2"	Houston Raceway Park	2	80		80	10.96	778.10		773.10	773.10	9.77	781.54		781.54	781.54
3	2"	Houston Raceway Park	3	100		100	10.96	1,095.77		1,095.77	1,095.77	11.08	1,107.79		1,107.79	1,107.79
4	2"	Houston Raceway Park	4	3,110	(70)	3,040	11.67	35,474.82		35,474.82	35,474.82	11.79	35,862.03		35,862.03	35,862.03
5	2"	Lake Texoma Highport LLC DBA Highport MA	1	24		24	7.84	188.24	414.27	4,971.20	5,159.44	7.93	190.29	418.79	5,035.46	5,215.75
6	2"	Lake Texoma Highport LLC DBA Highport MA	2	96		96	9.66	927.72		927.72	927.72	9.77	937.85		937.85	937.85
7	2"	Lake Texoma Highport LLC DBA Highport MA	3	120		120	10.96	1,314.92		1,314.92	1,314.92	11.08	1,329.27		1,329.27	1,329.27
8	2"	Lake Texoma Highport LLC DBA Highport MA	4	6,394	(139)	6,255	11.67	72,976.86		72,976.86	72,976.86	11.79	73,773.39		73,773.39	73,773.39
9	2"	LakeTexoma Utility 1000021792	1	3,676	(77)	3,599	8.13	29,259.87	307.55	3,690.56	32,950.43	8.13	29,259.87	307.55	3,690.56	32,950.43
10	2"	Settlement BRES LLC 1000048641	1	20		20	7.84	158.73	414.27	4,971.20	5,124.93	7.93	155.41	418.79	5,035.46	5,180.87
11	2"	Settlement BRES LLC 1000048641	2	72		72	9.66	695.79		695.79	695.79	9.77	703.39		703.39	703.39
12	2"	Settlement BRES LLC 1000048641	3	90		90	10.96	986.19		986.19	986.19	11.08	996.95		996.95	996.95
13	2"	Settlement BRES LLC 1000048641	4	3,555	(78)	3,477	11.67	40,562.60		40,562.60	40,562.60	11.79	41,005.34		41,005.34	41,005.34
14	2"	USACE	1	24		24	7.84	188.24	414.27	4,971.20	5,159.44	7.93	190.29	418.79	5,035.46	5,215.75
15	2"	USACE	2	88		88	9.66	850.41		850.41	850.41	9.77	859.70		859.70	859.70
16	2"	USACE	3	110		110	10.96	1,205.34		1,205.34	1,205.34	11.08	1,218.50		1,218.50	1,218.50
17	2"	USACE	4	2,830	(64)	2,766	11.67	32,271.37		32,271.37	32,271.37	11.79	32,623.61		32,623.61	32,623.61
18	4"	Tanglewood Operators Inc	1	24		24	7.84	188.24	1,294.58	15,535.01	15,723.25	7.93	190.29	1,308.71	15,704.58	15,894.87
19	4"	Tanglewood Operators Inc	2	96		96	9.66	927.72		927.72	927.72	9.77	937.85		937.85	937.85
20	4"	Tanglewood Operators Inc	3	120		120	10.96	1,314.92		1,314.92	1,314.92	11.08	1,329.27		1,329.27	1,329.27
21	4"	Tanglewood Operators Inc	4	5,039	(111)	4,928	11.67	57,499.33		57,499.33	57,499.33	11.79	58,126.93		58,126.93	58,126.93
22	5/8"	Settlement BRES LLC 1000048640	1	24		24	7.84	188.24	51.78	621.40	809.64	7.93	190.29	52.35	628.18	818.47
23	5/8"	Settlement BRES LLC 1000048640	2	96		96	9.66	927.72		927.72	927.72	9.77	937.85		937.85	937.85
24	5/8"	Settlement BRES LLC 1000048640	3	118		118	10.96	1,293.00		1,293.00	1,293.00	11.08	1,310.12		1,310.12	1,310.12
25	5/8"	Settlement BRES LLC 1000048640	4	2,901	(66)	2,835	11.67	33,078.45		33,078.45	33,078.45	11.79	33,439.50		33,439.50	33,439.50
26	8"	Settlement BRES LLC 1000048638	1	24		24	7.84	188.24	4,142.67	49,712.04	49,900.28	7.93	190.29	4,187.89	50,254.65	50,444.94
27	8"	Settlement BRES LLC 1000048638	2	96		96	9.66	927.72		927.72	927.72	9.77	937.85		937.85	937.85
28	8"	Settlement BRES LLC 1000048638	3	120		120	10.96	1,314.92		1,314.92	1,314.92	11.08	1,329.27		1,329.27	1,329.27
29	8"	Settlement BRES LLC 1000048638	4	14,414	(308)	14,106	11.67	164,585.56		164,585.56	164,585.56	11.79	166,381.99		166,381.99	166,381.99
30	Whis S Buda WC / ID #1 Bldg		1	11,046		11,046	7.84	86,636.54	51.78	285,999.61	372,636.15	7.93	87,582.17	52.35	289,121.26	376,705.43
31	Whis S Buda WC / ID #1 Bldg		2	31,146	(913)	31,146	9.66	300,988.71		300,988.71	300,988.71	9.77	304,273.97		304,273.97	304,273.97
				85,674		84,761		869,146.99		375,443.45	1,244,592.44		876,516.51		379,501.08	1,257,817.39

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/I-G-2.5(W) Large Users - Water  
 Witness: George Freitag

Line No	Pipe Size	Customer	Tier	Phase III proposed usage rates	Phase III proposed Revenue	Phase III Proposed Base Fee Rate	Phase III Proposed Base Fee Revenue	Phase III Proposed Total Revenue	Note	Ref Schedule
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	2"	Houston Raceway Park	1	8.02	168.32	423.36	5,080.32	5,248.64		
2	2"	Houston Raceway Park	2	9.88	790.07			790.07		
3	2"	Houston Raceway Park	3	11.20	1,119.82			1,119.82		
4	2"	Houston Raceway Park	4	11.92	36,253.46			36,253.46		
5	2"	Lake Texoma Highport LLC DBA Highport MA	1	8.02	192.37	423.36	5,080.32	5,272.69		
6	2"	Lake Texoma Highport LLC DBA Highport MA	2	9.88	948.09			948.09		
7	2"	Lake Texoma Highport LLC DBA Highport MA	3	11.20	1,343.78			1,343.78		
8	2"	Lake Texoma Highport LLC DBA Highport MA	4	11.92	74,578.62			74,578.62		
9	2"	Lakeshore Utility 1000021732	1	8.13	29,259.87	907.55	8,690.56	32,950.43	contractual	
10	2"	Settlement BRES LLC 1000048641	1	8.02	157.10	423.36	5,080.32	5,237.42		
11	2"	Settlement BRES LLC 1000048641	2	9.88	711.07			711.07		
12	2"	Settlement BRES LLC 1000048641	3	11.20	1,007.83			1,007.83		
13	2"	Settlement BRES LLC 1000048641	4	11.92	41,452.91			41,452.91		
14	2"	USACE	1	8.02	192.37	423.36	5,080.32	5,272.69		
15	2"	USACE	2	9.88	869.08			869.08		
16	2"	USACE	3	11.20	1,231.80			1,231.80		
17	2"	USACE	4	11.92	32,979.69			32,979.69		
18	4"	Tanglewood Operators Inc	1	8.02	192.37	1,323.00	15,375.99	16,068.36		
19	4"	Tanglewood Operators Inc	2	9.88	948.09			948.09		
20	4"	Tanglewood Operators Inc	3	11.20	1,343.78			1,343.78		
21	4"	Tanglewood Operators Inc	4	11.92	58,761.38			58,761.38		
22	5/8"	Settlement BRES LLC 1000048640	1	8.02	192.37	52.92	635.04	827.41		
23	5/8"	Settlement BRES LLC 1000048640	2	9.88	948.09			948.09		
24	5/8"	Settlement BRES LLC 1000048640	3	11.20	1,321.38			1,321.38		
25	5/8"	Settlement BRES LLC 1000048640	4	11.92	33,304.48			33,304.48		
26	8"	Settlement BRES LLC 1000048638	1	8.02	192.37	4,293.60	50,803.17	50,995.54		
27	8"	Settlement BRES LLC 1000048638	2	9.88	948.09			948.09		
28	8"	Settlement BRES LLC 1000048638	3	11.20	1,343.78			1,343.78		
29	8"	Settlement BRES LLC 1000048638	4	11.92	168,198.03			168,198.03		
30	Whls	S Buds WC / ID #1 Bldg	1	8.02	88,398.11	52.92	292,276.98	380,815.09	5.528"/8" base rate = annual base revenues	
31	Whls	S Buds WC / ID #1 Bldg	2	9.88	307,595.08			307,595.08	No Usage adj for Wholesale (\$ BUDA)	
					<u>887,583.65</u>		<u>383,603.01</u>	<u>1,271,186.66</u>		Schedule II-G-2.5(W)

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/H-G-2.5(S) Large Users - Wastewater  
 Witness: George Freitag

Line No. (a)	Meter size (b)	Customer (c)	Customer No. (d)	Volume (e)	Phase I Proposed Consumption Rate (f)	Phase I Proposed Consumption Revenue (g)	Phase I Proposed Base Fee (h)	Phase I Proposed Total Revenue (i)	Phase II Proposed Consumption Rate (k)	Phase II Proposed Consumption Revenue (l)	Phase II Proposed Base Fee (m)	Phase II Proposed Base Revenue (n)	Phase II Proposed Total Revenue (o)
1	WNIs	Aqua Texas Inc	1000043398	15,002	3.57	53,553.57	0	53,553.57	3.68	55,203.68	0	0	55,203.68
2	4"	Tanglewood Operators Inc	1000036898	5,279	2.73	14,395.80	2,060.65	24,727.85	2.89	15,274.34	2,060.65	24,727.85	40,002.19
3	4"	Lake Tenoma Highport LLC DBA Highport MA	1000041200	1,137	2.73	3,098.44	2,060.65	24,727.85	2.89	3,289.81	2,060.65	24,727.85	28,017.67
4	WNIs	Lakeshore Utility	1000069559	.	2.73	11,040.00	621.05	7,452.60	2.89	11,040.00	659.41	7,912.91	18,952.91
5	2"	Houston Raceway Park	1000038407	3,311	2.73	9,022.81	621.05	7,452.60	2.89	9,580.10	659.41	7,912.91	17,493.01
6								<u>155,481.54</u>					<u>159,669.47</u>

Monarch Utilities I, L.P.  
 Docket No. 45570  
 Test Year Ending 6/30/2015  
 WP/II-G-2.5(S) Large Users - Wastewater  
 Witness: George Freibag

Line No.	(a)	Meter Size (b)	Customer (c)	Customer No (d)	Phase III Proposed Consumption Rate (e)	Phase III Proposed Consumption Revenue (g)	Phase III Proposed Base Fee (r)	Phase III Proposed Base Revenue (s)	Phase III Proposed Total Revenue (t)	Note (u)	Ref Schedule (v)
1	Whis	4"	Aqua Texas Inc.	1000048398	3.79	56,853.79	0	0	56,853.79	Contractual	Schedule II-G-2.5(S)
2		4"	Tanglewood Operators Inc	1000086898	3.07	16,217.76	2,187.99	26,255.17	42,472.92		Schedule II-G-2.5(S)
3		4"	Lake Texoma Highport LLC DBA Highport MA	1000041200	3.07	3,493.01	2,187.99	26,255.17	29,748.17		Schedule II-G-2.5(S)
4	Whis	2"	LakeShore Utility	1000006959	3.07	11,040.00	700.14	8,401.65	19,441.65	Usage 46 connections * \$20/month	Schedule II-G-2.5(S)
5		2"	Houston Raceway Park	1000038407	3.07	10,171.81	700.14	8,401.65	18,573.46		Schedule II-G-2.5(S)
6									<u>167,090.01</u>		

**Monarch Utilities I, L.P.**

Docket No. 45570

Test Year Ending 6/30/2015

WP/II G-5 Miscellaneous Fees

Witness: Carmelitha Bordejon-Taylor

Line No	Account (a)	Type (b)	Water (c)	Sewer (d)
1	410000	Customer Service Adjustments	659.68	-
2	410010	Billable Time & Materials	(6,690.40)	-
3	420010	Contract Services Revenue	(14,650.00)	-
4	420020	Tap Fees	(189,613.81)	-
5	450030	Penalties and Fees	(224,258.99)	-
6	450040	Surcharge Revenues	-	-
7	450050	Late Payment Charge	(238,659.20)	-
8	450060	Return Check Charge	(2,100.00)	-
9	450070	Tampering Charge	(200.00)	-
10	450080	Delinquent Reconnect Fee	(69,600.00)	-
11	450090	Transfer Fee	(45.00)	-
12	410000	Customer Service Adjustments	1,677.09	319.45
13	420020	Tap Fees	-	-
14	450030	Penalties and Fees	(138,797.16)	(26,437.55)
15	450050	Late Payment Charge	(110,700.63)	(21,085.84)
16	450060	Return Check Charge	(147.00)	(28.00)
17	450070	Tampering Charge	(3,948.00)	(752.00)
18	450080	Delinquent Reconnect Fee	(20,664.00)	(3,936.00)
19	450090	Transfer Fee	(65,923.20)	(12,556.80)
20	480000	Other Revenue	(4,500.00)	-
21	410010	Billable Time & Materials	-	(491.22)
22	420020	Tap Fees	-	(144,079.00)
23	450030	Penalties and Fees	-	(1,157.50)
24	450060	Return Check Charge	-	(150.00)
			<u>(1,088,160.62)</u>	<u>(210,354.46)</u>

Monarch Utilities I, L.P.  
Docket No.  
Test Year Ending 6/30/2015  
WP/IV-1 Affiliate Expenses by NARUC Account - Parent  
Witness: Robert Kelly

Line No.	NARUC Account (a)	Description (b)	Reference Schedule (c)	Test Year Total (d)	1/1/2013-12/31/2013 (e)	1/1/2012-12/31/2012 (f)
1						
2	(a)	Salaries & Wages	IV-1	6,081,606	6,502,567	8,357,894
3	(a)	Payroll Taxes	IV-1	404,145	542,146	702,943
4	(a)	Employee Benefits	IV-1	867,030	994,761	1,627,234
5	(a)	Other Employee Costs	IV-1	179,237	659,335	1,213,687
6	(a)	Repairs & Maintenance	IV-1	210,641	390,667	930,214
7	(a)	Vehicle Expense	IV-1	7,423	7,214	17,850
8	(a)	Travel & Entertainment	IV-1	168,553	248,672	441,938
9	(a)	Insurance Expense	IV-1	134,741	142,313	145,235
10	(a)	Lease Expense	IV-1	403,893	676,869	1,784,599
11	(a)	Professional Fees	IV-1	871,745	1,732,149	5,378,804
12	(a)	Taxes - Other	IV-1	109,048	211,539	183,108
13	(a)	General & Administrative	IV-1	2,034,542	2,244,787	4,073,730
14	(a)	Administrative & Pass Through	IV-1	-	-	(1,313)
15	(a)	Other Operating Expense	IV-1	74,866	(282,927)	(356,510)
16		<b>Total Corporate Expenses</b>		<b>11,547,470</b>	<b>14,070,091</b>	<b>24,499,412</b>
17		Allocation Rate		29%	23%	16%
18	401	Operating Expenses	IV-1	3,352,230	3,287,377	3,933,193
19						
20						
21	(a)	Parent Company accounts are not recorded by NARUC account.				
22						

Monarch Utilities I, L.P.  
Docket No.  
Test Year Ending 6/30/2015  
WP/IV-1 Affiliate Expenses by NARUC Account - SWMC Utilities, Inc.  
Witness: Robert Kelly

Line No.	NARUC Account (a)	Description (b)	Reference Schedule (c)	Test Year Total (d)	1/1/2013-12/31/2013 (e)	1/1/2012-12/31/2012 (f)
1						
2	401	Operating Expenses	IV-1			
3						
4	601	Salaries and Wages - Employees	IV-1	1,576,068	1,738,771	1,952,972
5	604	Employee Pensions and Benefits	IV-1	375,006	272,576	443,134
6	610	Purchased Water	IV-1	-	(2,866)	2,873
7	615	Purchased Power	IV-1	(37)	502	115
8	618	Chemicals	IV-1	(302)	-	-
9	620	Materials and Supplies	IV-1	255,947	347,369	270,071
10	633	Contractual Services - Legal	IV-1	20,464	18,787	6,844
11	635	Contractual Services - Testing	IV-1	0	241	-
12	636	Contractual Services - Other	IV-1	371,258	583,589	737,993
13	641	Rental of Building/Real Property	IV-1	127,139	141	-
14	642	Rental of Equipment	IV-1	13,890	(117,494)	6,016
15	650	Transportation Expenses	IV-1	45,099	60,485	(20,528)
16	656	Insurance - Vehicle	IV-1	1,910	777	-
17	657	Insurance - General Liability	IV-1	102,569	106,051	125,809
18	658	Insurance - Workman's Compensation	IV-1	26,032	6,283	14,839
19	659	Insurance - Other	IV-1	124,560	169,218	149,928
20	660	Advertising Expenses	IV-1	-	33,774	33,198
21	667	Regulatory Commission Expenses - Other	IV-1	-	83,974	7,765
22	670	Bad Debt Expense	IV-1	(847)	(318)	211,416
23	675	Miscellaneous Expenses	IV-1	(271)	37,731	95,297
24	403	Depreciation Expenses	IV-1	12,785	21,881	5,000
25	408	Taxes Other Than on Income	IV-1	-	-	-
26	408.1	Utility Regulatory Assessment Fees	IV-1	-	-	202
27	408.11	Property Taxes	IV-1	363	-	13
28	408.12	Payroll Taxes	IV-1	1,598	1,118	141,072
29	414	Gains (Losses) From Disposition of Utility Property . .	IV-1	121,137	131,121	-
30	426	Miscellaneous Nonutility Expenses	IV-1	-	-	70,800
31	427.1	Interest on Debt to Associated Companies	IV-1	-	147,730	222,087
32	427.4	Interest on Customer Deposits	IV-1	-	372,568	(56)
33	427.5	Interest - Other	IV-1	-	-	1,021
34	471	Miscellaneous Service Revenues	IV-1	-	566	(79)
35	474	Other Water Revenues	IV-1	-	(158)	(1,063)
36		Total Affiliate Transactions - SWMC Utilities, Inc.		3,174,369	4,014,418	4,476,740
37						

Monarch Utilities I, L.P.  
Docket No.  
Test Year Ending 6/30/2015  
WP/IV-2 Adjusted Affiliate Expenses - Parent  
Witness:

Line No	NARUC Account (a)	Description (b)	Reference Schedule (c)	Original Trial Balance (d)	Pro-forma Adjustments (e)	K&M Adjustment (f)	Adjusted Monarch Total (g)	Func. Factor (h)	Functionalization	
									Water (i)	Wastewater (j)
1	(a)									
2	(a)	Salaries & Wages	IV-2	7,357,809	(1,276,203)	394,440	6,476,047	WTR-WW	5,439,879	1,036,167
3	(a)	Payroll Taxes	IV-2	418,064	(13,919)	27,498	431,643	WTR-WW	362,580	69,063
4	(a)	Employee Benefits	IV-2	891,997	(24,967)	7,601	874,630	WTR-WW	734,690	139,941
5	(a)	Other Employee Costs	IV-2	(449,459)	628,695	22,610	201,846	WTR-WW	169,551	32,295
6	(a)	Repairs & Maintenance	IV-2	209,687	955	-	210,641	WTR-WW	176,939	33,703
7	(a)	Vehicle Expense	IV-2	7,423	-	-	7,423	WTR-WW	6,235	1,188
8	(a)	Interest Expense	IV-2	970	-	-	970	WTR-WW	815	155
9	(a)	Travel & Entertainment	IV-2	181,683	(13,130)	-	168,553	WTR-WW	141,584	26,968
10	(a)	Insurance Expense	IV-2	134,741	-	-	134,741	WTR-WW	113,183	21,559
11	(a)	Lease Expense	IV-2	351,595	52,297	-	403,893	WTR-WW	339,270	64,623
12	(a)	Professional Fees	IV-2	880,964	(9,219)	-	871,745	WTR-WW	732,266	139,479
13	(a)	Taxes - Other	IV-2	75,225	33,823	-	109,048	WTR-WW	91,600	17,448
14	(a)	General & Administrative	IV-2	1,688,614	345,928	-	2,034,542	WTR-WW	1,709,015	325,527
15	(a)	Other Operating Expense	IV-2	73,896	-	-	73,896	WTR-WW	62,073	11,823
16	(a)	Total Parent Expenses		11,823,208	(275,739)	452,148	11,999,618		10,079,679	1,919,939
17	(a)	Allocation Rate		29.03%	29.03%	29.03%	29.03%		29.03%	29.03%
18	(a)	Allocated from Parent to Monarch		3,432,277	(80,047)	131,259	3,483,489		2,926,131	557,358
19	(a)									
20	(a)									
21	(a)									
22	(a)	Parent Company accounts are not recorded by NARUC account.								



Monarch Utilities I, L.P.  
Docket No.  
Test Year Ending 6/30/2015  
WP/IV-2 Adjusted Affiliate Expenses - SMC Utilities, Inc.  
Witness: Robert Kelly

Line No.	NARUC Account (a)	Description (b)	Reference Schedule (c)	Original Trial Balance (d)	Pro-forma Adjustments (e)	K&M Adjustment (f)	Adjusted Monarch Total (g)	Func. Factor (h)	Functionalization	
									Water (i)	Wastewater (j)
1										
2	601	Salaries and Wages - Employees	IV-2	1,743,176	(167,108)	-	1,576,068	WTR_WW	1,276,573	299,495
3	604	Employee Pensions and Benefits	IV-2	375,006	-	-	375,006	WTR_WW	298,710	76,296
4	615	Purchased Power	IV-2	(37)	-	-	(37)	WTR_WW	(1,388)	1,351
5	618	Chemicals	IV-2	(302)	-	-	(302)	WTR_WW	(12)	(290)
6	620	Materials and Supplies	IV-2	255,947	-	-	255,947	WTR_WW	202,180	53,767
7	633	Contractual Services - Legal	IV-2	20,464	-	-	20,464	WTR_WW	17,178	3,287
8	635	Contractual Services - Testing	IV-2	371,258	-	-	371,258	WTR_WW	295,786	75,472
9	636	Contractual Services - Other	IV-2	127,139	-	-	127,139	WTR_WW	98,019	29,120
10	641	Rental of Building/Real Property	IV-2	13,890	-	-	13,890	WTR_WW	10,710	3,180
11	642	Rental of Equipment	IV-2	45,099	-	-	45,099	WTR_WW	17,088	28,011
12	650	Transportation Expenses	IV-2	1,910	-	-	1,910	WTR_WW	1,010	900
13	656	Insurance - Vehicle	IV-2	102,490	-	-	102,490	WTR_WW	86,582	15,908
14	657	Insurance - General Liability	IV-2	(18,892)	-	-	(18,892)	WTR_WW	(15,752)	(3,140)
15	658	Insurance - Workman's Compensation	IV-2	169,563	-	-	169,563	WTR_WW	143,353	26,211
16	659	Insurance - Other	IV-2	39,471	(39,471)	-	-	WTR_WW	-	-
17	667	Advertising Expenses	IV-2	4,564	(4,564)	-	-	WTR_WW	(715)	(132)
18	670	Regulatory Commission Expenses - Other	IV-2	(847)	-	-	(847)	WTR_WW	12,324	(12,395)
19	675	Bad Debt Expense	IV-2	22,665	(22,665)	-	-	WTR_WW	34,900	(22,115)
20	408.1	Miscellaneous Expenses	IV-2	44,989	(32,204)	-	12,785	WTR_WW	313	50
21	408.11	Depreciation Expenses	IV-2	363	-	-	363	WTR_WW	2,053	(455)
22	408.12	Utility Regulatory Assessment Fees	IV-2	1,598	-	-	1,598	WTR_WW	97,167	23,970
23	414	Property Taxes	IV-2	121,137	-	-	121,137	WTR_WW	-	-
24	426	Payroll Taxes	IV-2	(13,784)	13,784	-	-	WTR_WW	-	-
		Gains (Losses) From Disposition of Utility Property . .		58,093	(58,093)	-	-			
		Miscellaneous Non-Utility Expenses		3,484,979	(310,610)	-	3,174,369	WTR_WW	2,576,045	598,324

Monarch Utilities I, L.P.  
Docket No. 45570  
Test Year Ending 6/30/2015  
WP/VI-1.b Compliance with TCEQ Rules  
Witness: Timothy Williford

See attached contract



Consumer  
Confidence Reports