

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-B-7.h(W) Cash Working Capital - Water

Witness: Brian Bahr

| Line No | Category (a) | Description (b) | Service | | Invoice Due Date (e) | Amount (f) | Avg Service Days (g) | Days Service to Payment (h) | Lead/Lag Days (i) | Dollar Days (j) | Weighted Average Lead/Lag Days (k) |
|---------|--------------|---|--------------|-----------------|------------------------|------------|----------------------|-----------------------------|-------------------|-----------------|------------------------------------|
| | | | From (c) | To (d) | | | | | | | |
| 50 | | | | | | | | | | | |
| 51 | | | | | | | | | | | |
| 52 | | Item | Avg Days Lag | Test Year Exp | Dollar-Days Lag | Sampled | | | | | |
| 53 | | Purch Water | 39.6 | 3,117,159.22 | 123,379,785.17 | 20,819.74 | 0.67% | | | | |
| 54 | | Materials and Supplies | 19.4 | 2,337,018.63 | 45,435,346.73 | 619.62 | 0.03% | | | | |
| 55 | | Purch Power | 35.1 | 1,117,422.18 | 39,225,580.15 | 1,758.82 | 0.16% | | | | |
| 56 | | Interest | 35.5 | 1,110,552.01 | 39,390,182.37 | 25,878.89 | 2.33% | | | | |
| 57 | | Contract Services | 22.1 | 2,226,673.39 | 49,182,744.16 | 2,418.40 | 0.11% | | | | |
| 58 | | Taxes Other Than Income | 122.3 | 1,500,205.99 | 183,498,048.17 | 51,831.29 | 3.45% | | | | |
| 59 | | Transportation Expenses | 0.6 | 647,102.63 | 384,235.88 | 454.26 | 0.07% | | | | |
| 60 | | Chemicals | 15.8 | 596,151.46 | 9,427,160.70 | 1,841.51 | 0.31% | | | | |
| 61 | | Pension and Benefits | 33.9 | 2,485,055.42 | 84,193,561.40 | 538.79 | 0.02% | | | | |
| 62 | | Other | 20.0 | (282,478.10) | (5,649,562.00) | 970.80 | -0.34% | | | | |
| 63 | | Income Taxes | 315.5 | 153,704.50 | 48,493,769.75 | 224,400.00 | 145.99% | | | | |
| 64 | | Salaries and Wages | 11.5 | 8,622,139.14 | 99,154,600.11 | 322,469.18 | 3.74% | | | | |
| 65 | | | | | | | | | | | |
| 66 | | | | | | | | | | | |
| 67 | | Total | | 23,630,706.47 | 716,115,452.59 | | | | | | |
| 68 | | | | | | | | | | | |
| 69 | | Revenue Lag Days | | 50.1 | WP/II-B-7 h(W)(S)&(SH) | | | | | | |
| 70 | | | | | | | | | | | |
| 71 | | Expense Lag Days | | 30.3 | | | | | | | |
| 72 | | | | | | | | | | | |
| 73 | | Net Expense Lag Days | | 19.8 | | | | | | | |
| 74 | | | | | | | | | | | |
| 75 | | Working Cash (Exp X Net Exp Lag Days / 365) | | \$ 1,281,597.10 | | | | | | | |
| 76 | | | | | | | | | | | |
| 77 | | | | | | | | | | | |
| 78 | | | | | | | | | | | |
| 79 | | | | | | | | | | | |

Note- No components of Rate Base were used in the calculation of working capital through end of test year

Note The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records

Monarch Utilities I L.P.

Docket No. 50944

Schedule Year Ending 12/31/2019

Schedule II-B-7.h(S) Cash Working Capital - Wastewater

Witness: Brian Bahr

| Line No | Category (a) | Description (b) | Service | | Invoice Due Date (e) | Amount (f) | Avg Service Days (g) | Days Service to Payment (h) | Lead/Lag Days (i) | Dollar Days (j) | Weighted Average Lead/Lag Days (k) |
|---------|-------------------------|---|------------|------------|----------------------|-------------|----------------------|-----------------------------|-------------------|-----------------|------------------------------------|
| | | | From (c) | To (d) | | | | | | | |
| 1 | | | | | | | | | | | |
| 2 | Purchased Water | Harris County MUD 191 | 6/21/2019 | 7/19/2019 | 8/26/2019 | \$ 1,674.23 | | 38.0 | 38.0 | \$ 63,620.74 | |
| 3 | | Immel's Dairy Service | 1/15/2019 | 1/21/2019 | 1/24/2019 | 75.00 | | 3.0 | 3.0 | 225.00 | |
| 4 | | | | | | 1,749.23 | | | | 63,845.74 | 36.5 |
| 5 | | | | | | | | | | | |
| 6 | Materials and Supplies | Sun Coast | 10/11/2019 | 10/30/2019 | 11/29/2019 | 195.35 | 10.0 | 30.0 | 40.0 | 7,814.00 | |
| 7 | | Republic Waste | 12/1/2019 | 12/31/2019 | 12/16/2019 | 432.40 | 15.5 | (15.0) | 0.5 | 216.20 | |
| 8 | | | | | | 627.75 | | | | 8,030.20 | 12.8 |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | Purchased Power | Sam Houston Cooperative | 11/22/2018 | 12/21/2018 | 1/10/2019 | 46.26 | 15.0 | 20.0 | 35.0 | 1,619.10 | |
| 12 | | Sam Houston Cooperative | 11/22/2018 | 12/21/2018 | 1/10/2019 | 801.45 | 15.0 | 20.0 | 35.0 | 28,050.75 | |
| 13 | | | | | | 847.71 | | | | 29,669.85 | 35.0 |
| 14 | | | | | | | | | | | |
| 15 | Interest | CoBank Shared | 2/1/2019 | 2/28/2019 | 3/20/2019 | 1,800.92 | 14.0 | 20.0 | 34.0 | 61,231.33 | |
| 16 | | CoBank Shared | 6/1/2019 | 6/30/2019 | 7/22/2019 | 1,728.02 | 15.0 | 22.0 | 37.0 | 63,936.67 | |
| 17 | | | | | | 3,528.94 | | | | 125,168.00 | 35.5 |
| 18 | | | | | | | | | | | |
| 19 | Contract Services | Ana-Lab | 1/4/2019 | 1/11/2019 | 2/10/2019 | 40.00 | 4.0 | 30.0 | 34.0 | 1,360.00 | |
| 20 | | Granite | 2/1/2019 | 2/28/2019 | 3/1/2019 | 66.48 | 14.0 | 1.0 | 15.0 | 997.20 | |
| 21 | | | | | | 106.48 | | | | 2,357.20 | 22.1 |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 | Taxes Other Than Income | Henderson County | 1/1/2019 | 12/31/2019 | 1/31/2020 | 33.05 | 182.5 | 31.0 | 213.5 | 7,056.18 | |
| 26 | | Montgomery County Tax Assessor | 1/1/2019 | 12/31/2019 | 1/31/2020 | 2,567.47 | 182.5 | 31.0 | 213.5 | 548,154.85 | |
| 27 | | | | | | 2,600.52 | | | | 555,211.07 | 213.5 |
| 28 | | | | | | | | | | | |
| 29 | Transportation Expenses | Tray Yant | 2/16/2019 | 2/21/2019 | 3/23/2019 | 50.31 | 3.0 | 30.0 | 33.0 | 1,660.23 | |
| 30 | | Emkay | 9/1/2019 | 9/30/2019 | 9/1/2019 | 60.90 | 15.0 | (29.0) | (14.0) | (852.60) | |
| 31 | | | | | | 111.21 | | | | 807.63 | 7.3 |
| 32 | | | | | | | | | | | |
| 33 | Chemicals | PVS Mini-Bulk | 12/10/2018 | 1/11/2019 | 1/9/2019 | 950.00 | 16.5 | (2.0) | 14.5 | 13,775.00 | |
| 34 | | PVS Mini-Bulk | 1/4/2019 | 1/18/2019 | 2/3/2019 | 174.80 | 7.5 | 16.0 | 23.5 | 4,107.80 | |
| 35 | | | | | | 1,124.80 | | | | 17,882.80 | 15.9 |
| 36 | | | | | | | | | | | |
| 37 | Pension and Benefits | Cintas | 1/28/2019 | 1/28/2019 | 2/7/2019 | 209.07 | 0.5 | 10.0 | 10.5 | 2,195.24 | |
| 38 | | | | | | | 0.5 | - | 0.5 | - | |
| 39 | | | | | | 209.07 | | | | 2,195.24 | 10.5 |
| 40 | | | | | | | | | | | |
| 41 | Other | Mission Communications | 2/11/2019 | 2/27/2019 | 3/13/2019 | 623.40 | 8.5 | 14.0 | 22.5 | 14,026.50 | |
| 42 | | | | | | | | | | | |
| 43 | | | | | | 623.40 | | | | 14,026.50 | 22.5 |
| 44 | | | | | | | | | | | |
| 45 | Income Taxes | Texas Comptroller of Public Accounts - shared | 1/1/2018 | 12/31/2018 | 5/13/2019 | 30,600.00 | 182.5 | 133.0 | 315.5 | 9,654,300.00 | 315.5 |
| 46 | | | | | | | | | | | |
| 47 | Salaries and Wages | Salaries and Wages - shared | 12/15/2019 | 12/31/2019 | 1/3/2020 | 43,973.07 | 8.5 | 3.0 | 11.5 | 505,690.31 | 11.5 |
| 48 | | | | | | | | | | | |
| 49 | | | | | | | | | | | |
| 50 | Purch WW Treatment | City of Pottsboro | 12/21/2018 | 12/21/2019 | 2/8/2019 | 8,327.82 | 183.0 | (316.0) | (133.0) | (1,107,600.06) | |
| 51 | | City of Pottsboro | 11/21/2018 | 12/21/2018 | 1/8/2019 | 14,994.42 | 15.5 | 18.0 | 33.5 | 502,313.07 | |
| 52 | | | | | | 23,322.24 | | | | (605,286.99) | (26.0) |
| 53 | | | | | | | | | | | |
| 54 | | | | | | | | | | | |
| 55 | | | | | | | | | | | |

| Line Item | Avg Days Lag | Test Year Exp | Dollar-Days Lag | Sampled |
|--------------------------|--------------|---------------|-----------------|----------|
| 1 Purch Water | 36.50 | 5,256.23 | 191,848.92 | - |
| 2 Materials and Supplies | 12.79 | 246,717.09 | 3,156,013.66 | 627.75 |
| 3 Purch Power | 35.00 | 167,322.26 | 5,856,719.10 | 847.71 |
| 4 Interest | 35.47 | 150,587.25 | 5,341,180.95 | 3,528.94 |
| 5 Contract Services | 22.14 | 277,225.39 | 6,137,074.47 | 106.48 |

0000001

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-B-7.h(S) Cash Working Capital - Wastewater

Witness: Brian Bahr

| Line No | Category (a) | Description (b) | Service | | Invoice Due Date (e) | Amount (f) | Avg Service Days (g) | Days Service to Payment (h) | Lead/Lag Days (i) | Dollar Days (j) | Weighted Average Lead/Lag Days (k) |
|---------|--------------|--|----------|----------------------|------------------------|------------|----------------------|-----------------------------|-------------------|-----------------|------------------------------------|
| | | | From (c) | To (d) | | | | | | | |
| 66 | 6 | Taxes Other Than Income | 213 50 | 190,685 89 | 40,711,437 52 | 2,600 52 | | | | 1 36% | |
| 67 | 7 | Transportation Expenses | 7 26 | 95,391 39 | 692,751 99 | 111 21 | | | | 0 12% | |
| 68 | 8 | Chemicals | 15 90 | 78,967 47 | 1,255,476 06 | 1,124 80 | | | | 1 42% | |
| 69 | 9 | Pension and Benefits | 10 50 | 339,015 63 | 3,559,664 12 | 209 07 | | | | 0 06% | |
| 70 | 10 | Other | 22 50 | 119,729 87 | 2,693,922 06 | 623 40 | | | | 0 52% | |
| 71 | 11 | Income Taxes | 315 50 | 20,077 10 | 6,334,325 05 | 30,600 00 | | | | 152 41% | |
| 72 | 12 | Salaries and Wages | 11 50 | 1,133,390 29 | 13,033,988 34 | 43,973 07 | | | | 3 88% | |
| 73 | 13 | Purch WW Treatment | (25 95) | 240,403 56 | (6,239,244 05) | 23,322 24 | | | | 9 70% | |
| 75 | 15 | Total | | 3,064,769 42 | 82,724,718 19 | | | | | | |
| 76 | | | | | | | | | | | |
| 77 | 16 | Revenue Lag Days | | 46 0 | WP/II-B-7 h(W)(S)&(SH) | | | | | | |
| 78 | | | | | | | | | | | |
| 79 | 17 | Expense Lag Days | | 27 0 | | | | | | | |
| 80 | | | | | | | | | | | |
| 81 | 18 | Net Expense Lag Days | | 19 0 | | | | | | | |
| 82 | | | | | | | | | | | |
| 83 | 19 | Working Cash (Exp X Net Exp Lag Days / 365) | | <u>\$ 159,601 85</u> | | | | | | | |
| 84 | | | | | | | | | | | |
| 85 | | | | | | | | | | | |
| 86 | | | | | | | | | | | |
| 87 | | No components of Rate Base were used in the calculation of working capital | | | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-B-7.i Working Capital - Removal of Amortized Expenses

Witness: Brian Bahr

No amortized expenses are included in the cash working capital.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-B-7.j Working Capital - Funds Availability Arrangement

Witness: Brian Bahr

There are no special or unique arrangements or terms with Monarch's banks. The banks' standard rules of class apply.

No Workpapers

Monarch Utilities I L P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-B-8 Prepayments
Witness: Brian Bahr

| Line No | Account No (a) | As of (b) | Reference (c) | Monarch Water (d) | Monarch Sewer (e) | Monarch Shared (f) | Total Monarch (g) | Normalization (h) | K&M Adjustment (i) | Adjusted Monarch Total (j) | Func. Factor (k) | Functionalization | |
|---------|----------------|---------------|---------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|----------------------------|------------------|-------------------|----------------|
| | | | | | | | | | | | | Water (l) | Wastewater (m) |
| 1 | 162 | December 2019 | WP/II-B-8.1 | 118,030 | - | - | 118,030 | - | 11,411 | 129,441 | WTR - DIRECT | 129,441 | - |
| 2 | | | WP/II-B-8.1 | - | 81,196 | - | 81,196 | - | - | 81,196 | WW - DIRECT | - | 81,196 |
| 3 | | | WP/II-B-8.1 | - | - | 25,785 | 25,785 | - | - | 25,785 | WTR-WWR | 22,691 | 3,094 |
| 4 | | Total | | 118,030 | 81,196 | 25,785 | 225,011 | - | 11,411 | 236,422 | | 152,132 | 84,290 |
| 5 | | | | | | | | | | | | | |
| 6 | 162 | December 2018 | WP/II-B-8.2 | 119,212 | 90,815 | - | - | - | - | 210,027 | WTR/WW - DIRECT | 119,212 | 90,815 |
| 7 | 162 | December 2017 | WP/II-B-8.2 | 117,308 | 98,171 | - | - | - | - | 215,479 | WTR/WW - DIRECT | 117,308 | 98,171 |
| 8 | | | | | | | | | | | | | |

Note. The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-B-9 Storm Damage and Extraordinary Property Loss

Witness: Brian Bahr

Monarch Utilities did not experience any Storm Damage or extraordinary property losses in 2019.

No Workpapers

Monarch Utilities I L P
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-B-10 Other Rate Base Items
Witness: Brian Bahr

| Line No | Account No (a) | Rate Base Component (b) | Reference (c) | Water (d) | Wastewater (e) | Shared (f) | Normalizations (g) | Known & Measurable (h) | Adjusted Monarch Total (i) | Func Factor (j) | Functionalization | |
|---------|----------------|--|---------------|----------------|----------------|----------------|--------------------|------------------------|----------------------------|-----------------|-------------------|----------------|
| | | | | | | | | | | | Water (k) | Wastewater (l) |
| 1 | 273/277 | Contributions in Aid of Construction - Net | II-A-3 | \$ (5,383,738) | \$ (869,542) | \$ (1,681,391) | \$ - | \$ (126,716) | \$ (8,061,387) | WTR-WWR | \$ (6,990,078) | \$ (1,071,309) |
| 2 | 252 | Customer Advances For Construction | No Workpapers | (242,398) | (60,321) | (688,400) | (417,414) | (77,486) | (1,436,019) | WTR-WWR | (1,293,090) | (142,929) |
| 3 | 235 | Customer Deposits | No Workpapers | (460,659) | - | (773,658) | (244) | (95,934) | (780,495) | WTR-WWR | (753,656) | (26,839) |
| 4 | | | | | | | | | | | | |
| 5 | | Total Other Rate Base Items | | (6,086,795) | (929,863) | (2,593,449) | (417,658) | (250,136) | (10,277,901) | | (9,036,824) | (1,241,077) |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-B-11 Regulatory Assets

Witness: Brian Bahr

Monarch is not including any regulatory assets in requested rate base.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-1(1) Rate of Return Method - Hypothetical Capital Structure

Witness: Bruce Fairchild

| Line No (a) | Weighted Cost of Capital Category (b) | Capital Structure (c) | Cost (d) | Weighted Cost (e) |
|-------------|---------------------------------------|-----------------------|----------|-------------------|
| 1 | Common Equity | 55% | 10.00% | 5.50% |
| 2 | Long-Term Debt | 45% | 6.26% | 2.82% |
| 3 | Total | 100% | | 8.32% |

Please see the direct testimony of Bruce Fairchild for documentation and justification of capital structure, cost of debt and return on equity.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No workpapers.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-1(2) Rate of Return Method - Actual Capital Structure

Witness: Bruce Fairchild

| Line No (a) | Weighted Cost of Capital Category (b) | Reference (c) | Capital Structure (d) | Capital Structure (e) | Cost (f) | Weighted Cost (g) |
|-------------|---------------------------------------|---------------|-----------------------|-----------------------|----------|-------------------|
| 1 | Common Equity | II-A-3 | 77,764,803 | 78% | 10.00% | 7.77% |
| 2 | Long-Term Debt | II-A-3 | 22,314,969 | 22% | 6.26% | 1.40% |
| 3 | Total | | 100,079,772 | | | 9.17% |

Please see the direct testimony of Bruce Fairchild for documentation and justification of capital structure, cost of debt and return on equity.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No workpapers.

Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 Schedule II-C-2 Requested Weighted Average Cost of Capital
 Witness: Bruce Fairchild

| Line No (a) | Weighted Cost of Capital Category (b) | Reference (c) | Capital Structure (d) | Cost (e) | Weighted Cost (f) | Total Return (g) | Amount by Component (h) |
|-------------|---------------------------------------|---------------|-----------------------|----------|-------------------|------------------|-------------------------|
| 1 | Common Equity | (*) | 55% | 10.00% | 5.50% | 4,811,408 | \$ 57,850,280 |
| 2 | Long-Term Debt | (*) | 45% | 6.26% | 2.82% | 3,936,606 | \$ 47,332,047 |
| 3 | Total | II A-2.4 | 100% | | 8.32% | \$ 8,748,014 | \$ 105,182,327 |

(*) Please see the direct testimony of Bruce Fairchild for a discussion of the requested cost of capital.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No workpapers.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-3 Preferred Stock

Witness: Bruce Fairchild

Monarch Utilities I L.P. has no preferred stock.

No workpapers

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-C-4 Long Term Debt
Witness: Bruce Fairchild

| Line No | (a) | (b) | (c) | (d) | (d) | Total (e) |
|---------|---|---|-------------------------------------|-------------------------------------|----------------|------------|
| 1 | a. description | 7.37% fixed rate term loan due 2022 | 5.77% fixed rate term loan due 2022 | 6.10% fixed rate term loan due 2031 | Capital Leases | |
| 2 | b. date of issuance | 05/01/02 | 05/01/02 | 09/12/05 | | |
| 3 | | | | | | |
| 4 | c. maturity Date | 04/20/22 | 05/20/22 | 06/30/31 | | |
| 5 | | | | | | |
| 6 | d. interest rate | 7.37% | 5.77% | 6.10% | 4.62% | |
| 7 | | | | | | |
| 8 | e. principal amount at issuance | \$ 15,400,000 | \$ 1,000,000 | \$ 20,000,000 | | |
| 9 | | | | | | |
| 10 | f. premium or (discount) at issuance | \$ - | \$ - | \$ - | | |
| 11 | | | | | | |
| 12 | g. underwriting fees and issuance expenses | \$ 5,903 | \$ 406 | \$ 272,854 | | |
| 13 | | | | | | |
| 14 | h. gain or (loss) on reacquired debt at issuance | \$ - | \$ - | \$ - | | |
| 15 | | | | | | |
| 16 | i. net proceeds [(e)+(f) - (g)+(h)] | \$ 15,394,097 | \$ 999,594 | \$ 19,727,146 | | |
| 17 | | | | | | |
| 18 | j. adjusted net proceeds at issuance | \$ 15,394,097 | \$ 999,594 | \$ 19,727,146 | | |
| 19 | | | | | | |
| 20 | k. adjusted net proceeds as a percent of par value [(j)/(e)] | 99.96% | 99.96% | 98.64% | | |
| 21 | | | | | | |
| 22 | l. principal currently outstanding (including current maturities) Reference II-C-1(2) | \$ 1,796,668 | \$ 127,194 | \$ 20,000,000 | \$ 391,107 | 22,314,969 |
| 23 | | | | | | |
| 24 | m. adjusted net proceeds [(k) x (l)] | \$ 1,795,979 | \$ 127,142 | \$ 19,727,146 | \$ 391,107 | |
| 25 | | | | | | |
| 26 | n. issue as a percent of total net proceeds (each issue should be weighted by adjusted net proceeds to derive the weighted cost of debt) | 8.15% | 0.58% | 89.50% | 1.77% | |
| 27 | | | | | | |
| 28 | n. cost of money [(d)/(j)]. Will equal stated dividend rate only if there were no issuance expenses or underwriting costs, discounts or premiums, or gains or losses on redeemed stock. | | | | | |
| 29 | o. For fixed-rate issues the cost of debt should reflect the yield-to-maturity method. | | | | | |
| 30 | | | | | | |
| 31 | p. weighted cost of long term debt is calculated by [(o)x(n)]. The weighted average cost of long term debt as a class of capital is calculated by summing the (o) data for each issue. | See the direct testimony of Bruce Fairchild for calculation of weighted cost of long term debt. | | | | 6.26% |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting and debt records.

No workpapers.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-5 Weighted Average Cost of Short-Term Debt

Witness: Bruce Fairchild

Monarch has no Short-Term Debt.

No workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-6 Amortization Schedules for all Short and Long-Term Debt

Witness: Brian Bahr

Please see WP/II-C-6.1, WP II/C-6.2, and WP/II-C-6.3 Amortization Schedules for all Short- and Long-Term Debt.

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-C-7 Capital Requirements
Witness: Edward Taussig

See confidential Schedule II-C-7.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-8 Financial Tests and Ratios

Witness: Brian Bahr

Monarch has three fixed rate term loans which require that it meet financial ratios. Excerpts from the second amendment to the master loan agreement describing the financial ratios are included in Confidential WP/II-C-8. See the direct testimony of Bruce Fairchild for the presentation of evidence, analysis, and recommendation concerning the appropriate rate of return on common equity.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-9.1 Historical Growth In Earnings, Dividends and Book Value

Witness: Brian Bahr

| Line No | (a) Periods | (b) Total Debt as a % of Total Capital | (c) Total CWIP as a % of Net Plant | (d) Construction Expenditures as a % of Average Total Capital | (e) Pre-Tax Interest Coverage | (f) Funds from Operations / Total Debt | (g) Fixed Charge Coverage |
|---------|----------------------|---|---------------------------------------|--|----------------------------------|---|------------------------------|
| 1 | Actual: | | | | | | |
| 2 | Fiscal Year 2018 | 25.1% | 2.3% | 5.5% | 4.63x | 42.8% | 4.41x |
| 3 | Fiscal Year 2017 | 26.9% | 1.9% | 5.7% | 7.06x | 31.9% | 6.72x |
| 4 | Fiscal Year 2016 | 29.5% | 2.6% | 5.2% | 2.16x | 24.9% | 2.09x |
| 5 | Fiscal Year 2015 | 30.3% | 3.6% | 3.8% | 7.33x | 30.8% | 6.75x |
| 6 | | | | | | | |
| 7 | Test Year (Per Book) | 22.3% | 6.2% | 9.8% | 4.08x | 35.1% | 3.66x |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |

| Line No | Periods | Fixed Charge Coverage Ratio | Funds from Operations Interest Coverage | Net Cash Flow/Capital Outlays | Cash Coverage of Common Dividends | Return on Average Common Equity |
|---------|----------------------|-----------------------------|---|-------------------------------|---|---------------------------------|
| 12 | Actual: | | | | | |
| 13 | Fiscal Year 2018 | 4.41x | 9.36x | 257.8% | Monarch has paid no dividends. This ratio does not apply. | 5.2% |
| 14 | | | | | | |
| 15 | Fiscal Year 2017 | 6.72x | 7.29x | 163.5% | | 8.2% |
| 16 | Fiscal Year 2016 | 2.09x | 6.05x | 173.1% | | 1.6% |
| 17 | Fiscal Year 2015 | 6.75x | 7.18x | 312.3% | | 10.0% |
| 18 | | | | | | |
| 19 | Test Year (Per Book) | 3.66x | 7.34x | 85.0% | | 5.2% |
| 20 | | | | | | |

21 Projected and for Rate Year:

22 Monarch's capital structure ratios at test year-end do not comport with industry standards. Therefore, Monarch's rate of return is
 23 based on those typically maintained by other water and wastewater utilities (see Direct Testimony of Bruce Fairchild). The
 24 projected ratios, which would be calculated utilizing book capitalization as a starting point, would not reflect the capital
 25 requirements requested in this filing.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-9.2 Earnings per Share Calculations

Witness: Brian Bahr

Monarch Utilities, Inc.

No workpapers

(In thousands, except per share amounts)

| Line No | (a) | (b) | (c) | (d) | (e) | (f) |
|---------|---------------------------|----------|----------|----------|----------|----------|
| | | 2019 | 2018 | 2017* | 2016** | 2015*** |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | Net income (loss) | \$ 3,732 | \$ 4,268 | \$ 5,111 | \$ 3,570 | \$ 3,816 |
| 4 | Outstanding shares | 1 | 1 | 1 | 1 | 1 |
| 5 | Earnings (loss) per share | 3,732 | 4,268 | 5,111 | 3,570 | 3,816 |
| 6 | | | | | | |
| 7 | Total equity capital | 77,765 | 74,033 | 69,765 | 62,216 | 60,420 |
| 8 | Book value per share | 77,765 | 74,033 | 69,765 | 62,216 | 60,420 |
| 9 | | | | | | |
| 10 | Dividends | - | - | - | - | - |
| 11 | | | | | | |
| 12 | ROE | 4.80% | 5.77% | 7.33% | 5.74% | 6.32% |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

Monarch Utilities I L.P. (Monarch) is a privately held limited partnership in which the limited and general partners hold percentage ownership interests based on initial investments. There are no shares or units, therefore earnings per share and book value per share is not applicable. Additionally, as Monarch is not a public company, the market-to-book ratio is not applicable. Monarch did not pay dividends during the last five fiscal years. Monarch Utilities, Inc. holds the limited partnership interest in Monarch and all Monarch earnings flows to Monarch, Inc. for tax purposes. The table above represents the requested data for Monarch Utilities, Inc. utilizing Monarch's net income and its equity investment in Monarch.

All non-recurring gains and losses noted below were resolved in Monarch's last rate decision:

*2017 net income excludes a non-recurring regulatory gain of \$2.438 million

**2016 net income excludes a non-recurring regulatory loss of \$1.774 million

***2015 net income excludes a non-recurring gain on sale of \$4.300 million

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-C-10 Rating Agency Reports/Prospectus

Witness: Bruce Fairchild

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

No workpapers.

Monarch Utilities I I P
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-D-1 Summary of Adjusted Test Year O&M Expenses
Witness Brian Bah

| Line No (a) | Account No (b) | Description (c) | Reference Schedule (d) | TY Ended December 31, 2019 | | | | | Comparison Year 2018 | | | | Comparison Year 2017 | | | | |
|-------------------|----------------|--|---------------------------|-------------------------------------|------------------|----------------------------|-----------------|-------------------|----------------------|-------------------|-----------------|-------------------|----------------------|-------------------|-----------------|-------------------|------------------|
| | | | | Monarch Total (Direct + Alloc.) (e) | Adjustments (f) | Adjusted Monarch Total (g) | Func Factor (h) | Functionalization | | Monarch Total (k) | Func Factor (l) | Functionalization | | Monarch Total (o) | Func Factor (p) | Functionalization | |
| | | | | | | | | Water (i) | Wastewater (j) | | | Water (m) | Wastewater (n) | | | Water (q) | Wastewater (r) |
| Water | | | | | | | | | | | | | | | | | |
| 1 | 601 | Salaries and Wages - Employees | WP/II-D-1 14 WP/II-D-1 1a | 8,027,053 | 595,086 | 8,622,139 | WTR-WW | 8,622,139 | - | 3,399,738 | WTR-WW | 3,399,738 | - | 3,318,931 | WTR-WW | 3,318,931 | - |
| 3 | 603 | Majority Stockholders | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 604 | Employee Pensions and Benefits | WP/II-D-1 14 WP/II-D-1 1a | 2,305,414 | 179,641 | 2,485,055 | WTR-WW | 2,485,055 | - | 959,114 | WTR-WW | 959,114 | - | 1,336,875 | WTR-WW | 1,336,875 | - |
| 5 | 610 | Purchased Water/Purchased Wastewater Treatment | WP/II-D-1 14 WP/II-D-1 1a | 2,849,204 | 267,956 | 3,117,159 | WTR-WW | 3,117,159 | - | 3,007,145 | WTR-WW | 3,007,145 | - | 2,220,059 | WTR-WW | 2,220,059 | - |
| 6 | 615 | Purchased Power | WP/II-D-1 14 WP/II-D-1 1a | 848,284 | 269,139 | 1,117,422 | WTR-WW | 1,117,422 | - | 818,773 | WTR-WW | 818,773 | - | 774,534 | WTR-WW | 774,534 | - |
| 7 | 616 | Fuel for Power Production | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 8 | 618 | Chemicals | WP/II-D-1 14 WP/II-D-1 1a | 530,653 | 65,498 | 596,151 | WTR-WW | 596,151 | - | 468,638 | WTR-WW | 468,638 | - | 505,281 | WTR-WW | 505,281 | - |
| 9 | 620 | Materials and Supplies | WP/II-D-1 14 WP/II-D-1 1a | 1,905,020 | 346,036 | 2,251,055 | WTR-WW | 2,251,055 | - | 1,142,474 | WTR-WW | 1,142,474 | - | 1,205,995 | WTR-WW | 1,205,995 | - |
| 10 | 631 | Contractual Services - Engineering | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 11 | 632 | Contractual Services - Accounting | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 12 | 633 | Contractual Services - Legal | WP/II-D-1 14 WP/II-D-1 1a | 67,599 | 16,881 | 84,480 | WTR-WW | 84,480 | - | 35,765 | WTR-WW | 35,765 | - | (1,007) | WTR-WW | (1,007) | - |
| 13 | 634 | Contractual Services - Management Fees | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 14 | 635 | Contractual Services - Testing | WP/II-D-1 14 WP/II-D-1 1a | 117,150 | 71,222 | 188,372 | WTR-WW | 188,372 | - | 209,016 | WTR-WW | 209,016 | - | 214,555 | WTR-WW | 214,555 | - |
| 15 | 636 | Contractual Services - Other | WP/II-D-1 14 WP/II-D-1 1a | 1,661,211 | 146,163 | 1,807,374 | WTR-WW | 1,807,374 | - | 954,360 | WTR-WW | 954,360 | - | 921,137 | WTR-WW | 921,137 | - |
| 16 | 641 | Rental of Building/Real Property | WP/II-D-1 14 WP/II-D-1 1a | 269,720 | - | 269,720 | WTR-WW | 269,720 | - | 30,752 | WTR-WW | 30,752 | - | 25,499 | WTR-WW | 25,499 | - |
| 17 | 642 | Rental of Equipment | WP/II-D-1 14 WP/II-D-1 1a | 58,486 | 1,379 | 59,864 | WTR-WW | 59,864 | - | 26,762 | WTR-WW | 26,762 | - | 23,396 | WTR-WW | 23,396 | - |
| 18 | 650 | Transportation Expenses | WP/II-D-1 14 WP/II-D-1 1a | 702,114 | (55,017) | 647,107 | WTR-WW | 647,107 | - | 472,575 | WTR-WW | 472,575 | - | 478,266 | WTR-WW | 478,266 | - |
| 19 | 656 | Insurance - Vehicle | WP/II-D-1 14 WP/II-D-1 1a | 77,828 | 15,566 | 93,394 | WTR-WW | 93,394 | - | 40,713 | WTR-WW | 40,713 | - | 23,308 | WTR-WW | 23,308 | - |
| 20 | 657 | Insurance - General Liability | WP/II-D-1 14 WP/II-D-1 1a | 49,933 | 9,987 | 59,920 | WTR-WW | 59,920 | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 21 | 658 | Insurance - Workman's Compensation | WP/II-D-1 14 WP/II-D-1 1a | 17,736 | 3,547 | 21,283 | WTR-WW | 21,283 | - | (62,895) | WTR-WW | (62,895) | - | 5,467 | WTR-WW | 5,467 | - |
| 22 | 659 | Insurance - Other | WP/II-D-1 14 WP/II-D-1 1a | 317,270 | 63,413 | 380,683 | WTR-WW | 380,683 | - | 29,180 | WTR-WW | 29,180 | - | 9,074 | WTR-WW | 9,074 | - |
| 23 | 660 | Advertising Expenses | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | 1,400 | WTR-WW | 1,400 | - |
| 24 | 666 | of Rate Case Expense | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 25 | 667 | Regulatory Commission Expenses - Other | WP/II-D-1 14 WP/II-D-1 1a | 2,121 | - | 2,121 | WTR-WW | 2,121 | - | 11,589 | WTR-WW | 11,589 | - | 71,378 | WTR-WW | 71,378 | - |
| 26 | 668 | Water Resource Conservation Expense | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 27 | 670 | Bad Debt Expense | WP/II-D-1 14 WP/II-D-1 1a | 247,620 | 26,059 | 273,679 | WTR-WW | 273,679 | - | 356,124 | WTR-WW | 356,124 | - | 475,046 | WTR-WW | 475,046 | - |
| 28 | 675 | Miscellaneous Expenses | WP/II-D-1 14 WP/II-D-1 1a | (2,086,018) | 1,514,550 | (571,468) | WTR-WW | (571,468) | - | 6,095,447 | WTR-WW | 6,095,447 | - | 6,279,712 | WTR-WW | 6,279,712 | - |
| 29 | | Total Water | | 18,168,397 | 3,537,309 | 21,705,707 | | 21,705,707 | | 17,995,270 | | 17,995,270 | | 17,888,905 | | 17,888,905 | |
| Wastewater | | | | | | | | | | | | | | | | | |
| 31 | 701 | Salaries and Wages - Employees | WP/II-D-1 14 WP/II-D-1 1a | 1,055,418 | 77,977 | 1,133,395 | WTR-WW | - | 1,133,390 | 7,636 | WTR-WW | - | 7,636 | 9,489 | WTR-WW | - | 9,489 |
| 33 | 703 | Majority Stockholders | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | 704 | Employee Pensions and Benefits | WP/II-D-1 14 WP/II-D-1 1a | 314,519 | 24,497 | 339,016 | WTR-WW | - | 339,016 | - | WTR-WW | - | - | 790 | WTR-WW | - | 790 |
| 35 | 710 | Purchased Water/Purchased Wastewater Treatment | WP/II-D-1 14 WP/II-D-1 1a | 245,660 | - | 245,660 | WTR-WW | - | 245,660 | 201,954 | WTR-WW | - | 201,954 | 168,893 | WTR-WW | - | 168,893 |
| 36 | 711 | Sludge Removal Expense | WP/II-D-1 14 WP/II-D-1 1a | 108,755 | - | 108,755 | WTR-WW | - | 108,755 | 105,371 | WTR-WW | - | 105,371 | 88,427 | WTR-WW | - | 88,427 |
| 37 | 715 | Purchased Power | WP/II-D-1 14 WP/II-D-1 1a | 167,322 | - | 167,322 | WTR-WW | - | 167,322 | 165,545 | WTR-WW | - | 165,545 | 147,788 | WTR-WW | - | 147,788 |
| 38 | 716 | Fuel for Power Production | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 39 | 718 | Chemicals | WP/II-D-1 14 WP/II-D-1 1a | 78,968 | - | 78,968 | WTR-WW | - | 78,968 | 53,496 | WTR-WW | - | 53,496 | 64,047 | WTR-WW | - | 64,047 |
| 40 | 720 | Materials and Supplies | WP/II-D-1 14 WP/II-D-1 1a | 218,906 | 16,089 | 234,995 | WTR-WW | - | 234,995 | 247,561 | WTR-WW | - | 247,561 | 137,838 | WTR-WW | - | 137,838 |
| 41 | 731 | Contractual Services - Engineering | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 42 | 732 | Contractual Services - Accounting | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 43 | 733 | Contractual Services - Legal | WP/II-D-1 14 WP/II-D-1 1a | 7,330 | - | 7,330 | WTR-WW | - | 7,330 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 44 | 734 | Contractual Services - Management Fees | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 45 | 735 | Contractual Services - Testing | WP/II-D-1 14 WP/II-D-1 1a | 58,733 | - | 58,733 | WTR-WW | - | 58,733 | 66,047 | WTR-WW | - | 66,047 | 67,437 | WTR-WW | - | 67,437 |
| 46 | 736 | Contractual Services - Other | WP/II-D-1 14 WP/II-D-1 1a | 217,301 | (6,138) | 211,163 | WTR-WW | - | 211,163 | 33,168 | WTR-WW | - | 33,168 | 25,059 | WTR-WW | - | 25,059 |
| 47 | 741 | Rental of Building/Real Property | WP/II-D-1 14 WP/II-D-1 1a | 36,780 | - | 36,780 | WTR-WW | - | 36,780 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 48 | 742 | Rental of Equipment | WP/II-D-1 14 WP/II-D-1 1a | 8,368 | - | 8,368 | WTR-WW | - | 8,368 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 49 | 750 | Transportation Expenses | WP/II-D-1 14 WP/II-D-1 1a | 95,391 | - | 95,391 | WTR-WW | - | 95,391 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 50 | 756 | Insurance - Vehicle | WP/II-D-1 14 WP/II-D-1 1a | 10,613 | 2,173 | 12,736 | WTR-WW | - | 12,736 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 51 | 757 | Insurance - General Liability | WP/II-D-1 14 WP/II-D-1 1a | 6,809 | 1,362 | 8,171 | WTR-WW | - | 8,171 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 52 | 758 | Insurance - Workman's Compensation | WP/II-D-1 14 WP/II-D-1 1a | 2,419 | 484 | 2,903 | WTR-WW | - | 2,903 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 53 | 759 | Insurance - Other | WP/II-D-1 14 WP/II-D-1 1a | 43,162 | 8,632 | 51,794 | WTR-WW | - | 51,794 | 76,215 | WTR-WW | - | 76,215 | - | WTR-WW | - | - |
| 54 | 760 | Advertising Expenses | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 55 | 766 | of Rate Case Expense | WP/II-D-1 14 WP/II-D-1 1a | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 56 | 767 | Regulatory Commission Expenses - Other | WP/II-D-1 14 WP/II-D-1 1a | 289 | - | 289 | WTR-WW | - | 289 | - | WTR-WW | - | - | 6,347 | WTR-WW | - | 6,347 |
| 57 | 770 | Bad Debt Expense | WP/II-D-1 14 WP/II-D-1 1a | 33,766 | - | 33,766 | WTR-WW | - | 33,766 | - | WTR-WW | - | - | - | WTR-WW | - | - |
| 58 | 775 | Miscellaneous Expenses | WP/II-D-1 14 WP/II-D-1 1a | 238,843 | (144,701) | 94,142 | WTR-WW | - | 94,142 | 1,588,731 | WTR-WW | - | 1,588,731 | 1,610,493 | WTR-WW | - | 1,610,493 |
| 59 | | Total Wastewater | | 2,949,353 | (19,681) | 2,929,672 | | 2,929,672 | | 2,495,724 | | 2,495,724 | | 2,326,607 | | 2,326,607 | |
| 60 | | | | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | | | | |
| 62 | | Total Operations and Maintenance Expenses | | 21,117,750 | 3,517,628 | 24,635,379 | | 21,705,707 | 2,929,672 | 20,490,994 | | 17,995,270 | 2,495,724 | 20,215,512 | | 17,888,905 | 2,326,607 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-1.1 Historical and Per Book Test Year O&M Expense

Witness: Brian Bahr

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | 1/1/2019 - 12/31/2019 (d) | 1/1/2018 - 12/31/2018 (e) | 1/1/2017 - 12/31/2017 (f) |
|---------|----------------|--|------------------------|---------------------------|---------------------------|---------------------------|
| | | <u>Water</u> | | | | |
| 1 | 601 | Salaries and Wages - Employees | WP/II-D-1.1 | 8,027,053 | 3,399,738 | 3,318,931 |
| | | Salaries and Wages - Officers, Directors and Majority | | | | |
| 2 | 603 | Stockholders | WP/II-D-1.1 | - | - | - |
| 3 | 604 | Employee Pensions and Benefits | WP/II-D-1.1 | 2,305,414 | 959,114 | 1,336,875 |
| 4 | 610 | Purchased Water | WP/II-D-1.1 | 2,849,204 | 3,007,145 | 2,220,059 |
| 5 | 615 | Purchased Power | WP/II-D-1.1 | 848,284 | 818,773 | 774,534 |
| 6 | 616 | Fuel for Power Production | WP/II-D-1.1 | - | - | - |
| 7 | 618 | Chemicals | WP/II-D-1.1 | 530,653 | 468,638 | 505,281 |
| 8 | 620 | Materials and Supplies | WP/II-D-1.1 | 1,905,020 | 1,142,474 | 1,205,995 |
| 9 | 631 | Contractual Services - Engineering | WP/II-D-1.1 | - | - | - |
| 10 | 632 | Contractual Services - Accounting | WP/II-D-1.1 | - | - | - |
| 11 | 633 | Contractual Services - Legal | WP/II-D-1.1 | 67,599 | 35,765 | (1,007) |
| 12 | 634 | Contractual Services - Management Fees | WP/II-D-1.1 | - | - | - |
| 13 | 635 | Contractual Services - Testing | WP/II-D-1.1 | 317,150 | 209,016 | 214,555 |
| 14 | 636 | Contractual Services - Other | WP/II-D-1.1 | 1,661,211 | 954,360 | 921,137 |
| 15 | 641 | Rental of Building/Real Property | WP/II-D-1.1 | 269,720 | 30,752 | 25,499 |
| 16 | 642 | Rental of Equipment | WP/II-D-1.1 | 58,486 | 26,762 | 23,396 |
| 17 | 650 | Transportation Expenses | WP/II-D-1.1 | 702,114 | 472,575 | 478,266 |
| 18 | 656 | Insurance - Vehicle | WP/II-D-1.1 | 77,828 | 40,713 | 23,308 |
| 19 | 657 | Insurance - General Liability | WP/II-D-1.1 | 49,933 | - | - |
| 20 | 658 | Insurance - Workman's Compensation | WP/II-D-1.1 | 17,736 | (62,895) | 5,467 |
| 21 | 659 | Insurance - Other | WP/II-D-1.1 | 317,270 | 29,180 | 9,074 |
| 22 | 660 | Advertising Expenses | WP/II-D-1.1 | - | - | 1,400 |
| | | Regulatory Commission Expenses - Amortization of Rate Case | | | | |
| 23 | 666 | Expense | WP/II-D-1.1 | - | - | - |
| 24 | 667 | Regulatory Commission Expenses - Other | WP/II-D-1.1 | 2,121 | 11,589 | 71,378 |
| 25 | 668 | Water Resource Conservation Expense | WP/II-D-1.1 | - | - | - |
| 26 | 670 | Bad Debt Expense | WP/II-D-1.1 | 247,620 | 356,124 | 475,046 |
| 27 | 675 | Miscellaneous Expenses | WP/II-D-1.1 | (2,086,018) | 6,095,447 | 6,279,712 |
| 28 | | Subtotal Water | | 18,168,397 | 17,995,270 | 17,888,905 |
| | | <u>Wastewater</u> | | | | |
| 29 | | | | | | |
| 30 | 701 | Salaries and Wages - Employees | WP/II-D-1.1 | 1,055,418 | 7,636 | 9,489 |
| | | Salaries and Wages - Officers, Directors and Majority | | | | |
| 31 | 703 | Stockholders | WP/II-D-1.1 | - | - | - |
| 32 | 704 | Employee Pensions and Benefits | WP/II-D-1.1 | 314,519 | - | 790 |
| 33 | 710 | Purchased Wastewater Treatment | WP/II-D-1.1 | 245,660 | 201,954 | 168,893 |
| 34 | 711 | Sludge Removal Expense | WP/II-D-1.1 | 108,755 | 105,371 | 88,427 |
| 35 | 715 | Purchased Power | WP/II-D-1.1 | 167,322 | 165,545 | 147,788 |
| 36 | 716 | Fuel for Power Production | WP/II-D-1.1 | - | - | - |
| 37 | 718 | Chemicals | WP/II-D-1.1 | 78,968 | 53,496 | 64,047 |
| 38 | 720 | Materials and Supplies | WP/II-D-1.1 | 218,906 | 247,561 | 137,838 |
| 39 | 731 | Contractual Services - Engineering | WP/II-D-1.1 | - | - | - |
| 40 | 732 | Contractual Services - Accounting | WP/II-D-1.1 | - | - | - |
| 41 | 733 | Contractual Services - Legal | WP/II-D-1.1 | 7,330 | - | - |

000923

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-1.1 Historical and Per Book Test Year O&M Expense

Witness: Brian Bahr

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | 1/1/2019 - 12/31/2019 (d) | 1/1/2018 - 12/31/2018 (e) | 1/1/2017 - 12/31/2017 (f) |
|---------|----------------|--|------------------------|---------------------------|---------------------------|---------------------------|
| 42 | 734 | Contractual Services - Management Fees | WP/II-D-1.1 | - | - | - |
| 43 | 735 | Contractual Services - Testing | WP/II-D-1.1 | 58,733 | 66,047 | 67,437 |
| 44 | 736 | Contractual Services - Other | WP/II-D-1.1 | 217,301 | 33,168 | 25,059 |
| 45 | 741 | Rental of Building/Real Property | WP/II-D-1.1 | 36,780 | - | - |
| 46 | 742 | Rental of Equipment | WP/II-D-1.1 | 8,368 | - | - |
| 47 | 750 | Transportation Expenses | WP/II-D-1.1 | 95,391 | - | - |
| 48 | 756 | Insurance - Vehicle | WP/II-D-1.1 | 10,613 | - | - |
| 49 | 757 | Insurance - General Liability | WP/II-D-1.1 | 6,809 | - | - |
| 50 | 758 | Insurance - Workman's Compensation | WP/II-D-1.1 | 2,419 | - | - |
| 51 | 759 | Insurance - Other | WP/II-D-1.1 | 43,162 | 26,215 | - |
| 52 | 760 | Advertising Expenses | WP/II-D-1.1 | - | - | - |
| 53 | 766 | Regulatory Commission Expenses - Amortization of Rate Case Expense | WP/II-D-1.1 | - | - | - |
| 54 | 767 | Regulatory Commission Expenses - Other | WP/II-D-1.1 | 289 | - | 6,347 |
| 55 | 770 | Bad Debt Expense | WP/II-D-1.1 | 33,766 | - | - |
| 56 | 775 | Miscellaneous Expenses | WP/II-D-1.1 | 238,843 | 1,588,731 | 1,610,493 |
| 57 | | Subtotal Wastewater | | 2,949,353 | 2,495,724 | 2,326,607 |
| 58 | | | | | | |
| 59 | | Total Operating and Maintenance Expenses | | 21,117,750 | 20,490,994 | 20,215,512 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-D-1.2(w) Adjustments to Test Year - Water
Witness: Brian Bahr

| Line No | Account No (a) | Description (b) | Schedule II-A-1 Reference (c) | Workpaper Reference (d) | Normalization Amount (e) | Known & Measurable Amount (f) | Sponsoring Witness (g) | Cause of Increase/Decrease (h) |
|---------|----------------|--------------------------------------|-------------------------------|-------------------------|--------------------------|-------------------------------|------------------------|---|
| 1 | 601 | Salaries and Wages - Employees | Ln 3 | WP/II-D-1.1 | | 4,039 | Brian Bahr | STM Transfer Ni Texas |
| 2 | 601 | Salaries and Wages - Employees | Ln 3 | WP/II-D-1.1 | | 6,051 | Brian Bahr | STM Transfer Water Services |
| 3 | 601 | Salaries and Wages - Employees | Ln 5 | WP/II-D-1.1 | 13,198 | | Brian Bahr | Annualize Inverness Point O&M |
| 4 | 610 | Purchased Water | Ln 5 | WP/II-D-1.1 | | 17,740 | Brian Bahr | STM Transfer Ni Texas |
| 5 | 610 | Purchased Water | Ln 5 | WP/II-D-1.1 | | 233,889 | Brian Bahr | STM Transfer Water Services |
| 6 | 610 | Purchased Water | Ln 5 | WP/II-D-1.1 | 16,327 | | Brian Bahr | Annualize Inverness Point O&M |
| 7 | 615 | Purchased Power | Ln 6 | WP/II-D-1.1 | | 58,356 | Brian Bahr | STM Transfer Ni Texas |
| 8 | 615 | Purchased Power | Ln 6 | WP/II-D-1.1 | | 190,314 | Brian Bahr | STM Transfer Water Services |
| 9 | 615 | Purchased Power | Ln 6 | WP/II-D-1.1 | | 2,310 | Brian Bahr | Annualize SW Utility O&M |
| 10 | 615 | Purchased Power | Ln 6 | WP/II-D-1.1 | | 20,188 | Brian Bahr | Annualize Inverness Point O&M |
| 11 | 615 | Purchased Power | Ln 6 | WP/II-D-1.1 | (2,029) | | Brian Bahr | Eliminate Aero Valley O&M |
| 12 | 618 | Chemicals | Ln 7 | WP/II-D-1.1 | | 10,947 | Brian Bahr | STM Transfer Ni Texas |
| 13 | 618 | Chemicals | Ln 7 | WP/II-D-1.1 | | 45,714 | Brian Bahr | STM Transfer Water Services |
| 14 | 618 | Chemicals | Ln 7 | WP/II-D-1.1 | 8,837 | | Brian Bahr | Annualize Inverness Point O&M |
| 15 | 620 | Materials and Supplies | Ln 8 | WP/II-D-1.1 | | 63,804 | Brian Bahr | STM Transfer Ni Texas |
| 16 | 620 | Materials and Supplies | Ln 8 | WP/II-D-1.1 | | 111,592 | Brian Bahr | STM Transfer Water Services |
| 17 | 620 | Materials and Supplies | Ln 8 | WP/II-D-1.1 | 404 | | Brian Bahr | Annualize SW Utility O&M |
| 18 | 620 | Materials and Supplies | Ln 8 | WP/II-D-1.1 | 77,187 | | Brian Bahr | Annualize Inverness Point O&M |
| 19 | 620 | Materials and Supplies | Ln 8 | WP/II-D-1.1 | (24,935) | | Brian Bahr | Eliminate Aero Valley O&M |
| 20 | 633 | Contractual Services - Legal | Ln 10 | WP/II-D-1.1 | | 300 | Brian Bahr | STM Transfer Ni Texas |
| 21 | 633 | Contractual Services - Legal | Ln 10 | WP/II-D-1.1 | | 14,568 | Brian Bahr | STM Transfer Water Services |
| 22 | 633 | Contractual Services - Legal | Ln 10 | WP/II-D-1.1 | 1,007 | | Brian Bahr | Annualize SW Utility O&M |
| 23 | 633 | Contractual Services - Legal | Ln 10 | WP/II-D-1.1 | 1,007 | | Brian Bahr | Annualize Inverness Point O&M |
| 24 | 635 | Contractual Services - Testing | Ln 11 | WP/II-D-1.1 | | 12,751 | Brian Bahr | STM Transfer Ni Texas |
| 25 | 635 | Contractual Services - Testing | Ln 11 | WP/II-D-1.1 | | 53,495 | Brian Bahr | STM Transfer Water Services |
| 26 | 635 | Contractual Services - Testing | Ln 11 | WP/II-D-1.1 | | 897 | Brian Bahr | Annualize SW Utility O&M |
| 27 | 635 | Contractual Services - Testing | Ln 11 | WP/II-D-1.1 | 5,362 | | Brian Bahr | Annualize Inverness Point O&M |
| 28 | 635 | Contractual Services - Testing | Ln 11 | WP/II-D-1.1 | (1,282) | | Brian Bahr | Eliminate Aero Valley O&M |
| 29 | 636 | Contractual Services - Other | Ln 12 | WP/II-D-1.1 | | 34,908 | Brian Bahr | STM Transfer Ni Texas |
| 30 | 636 | Contractual Services - Other | Ln 12 | WP/II-D-1.1 | | 143,074 | Brian Bahr | STM Transfer Water Services |
| 31 | 636 | Contractual Services - Other | Ln 12 | WP/II-D-1.1 | 2,601 | | Brian Bahr | Annualize SW Utility O&M |
| 32 | 636 | Contractual Services - Other | Ln 12 | WP/II-D-1.1 | 10,945 | | Brian Bahr | Annualize Inverness Point O&M |
| 33 | 636 | Contractual Services - Other | Ln 12 | WP/II-D-1.1 | (150) | | Brian Bahr | Eliminate Aero Valley O&M |
| 34 | 642 | Rental of Equipment | Ln 14 | WP/II-D-1.1 | | 327 | Brian Bahr | STM Transfer Water Services |
| 35 | 642 | Rental of Equipment | Ln 14 | WP/II-D-1.1 | 1,052 | | Brian Bahr | Annualize Inverness Point O&M |
| 36 | 650 | Transportation Expenses | Ln 15 | WP/II-D-1.1 | | (55,012) | Brian Bahr | STM Transfer Water Services |
| 37 | 659 | Insurance - Other | Ln 19 | WP/II-D-1.1 | | 109 | Brian Bahr | STM Transfer Water Services |
| 38 | 667 | Regulatory Commission Expenses-Other | Ln 21 | WP/II-D-1.1 | | 54,072 | Brian Bahr | STM Transfer Water Services |
| 39 | 667 | Regulatory Commission Expenses-Other | Ln 21 | WP/II-D-1.1 | | (54,072) | Brian Bahr | Eliminate Water Services Rate Case Expenses |
| 40 | 670 | Bad Debt Expense | Ln 22 | WP/II-D-1.1 | | 17,184 | Brian Bahr | STM Transfer Ni Texas |
| 41 | 670 | Bad Debt Expense | Ln 22 | WP/II-D-1.1 | | 9,286 | Brian Bahr | STM Transfer Water Services |
| 42 | 670 | Bad Debt Expense | Ln 22 | WP/II-D-1.1 | (546) | | Brian Bahr | Annualize SW Utility O&M |
| 43 | 670 | Bad Debt Expense | Ln 22 | WP/II-D-1.1 | 135 | | Brian Bahr | Annualize Inverness Point O&M |
| 44 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | | 534,549 | Brian Bahr | STM Transfer Ni Texas |
| 45 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | | 2,221,459 | Brian Bahr | STM Transfer Water Services |
| 46 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | 26,688 | | Brian Bahr | Normalize SW Utility |
| 47 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | 74,252 | | Brian Bahr | Normalize Inverness Point |
| 48 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | | (3,007) | Brian Bahr | Eliminate Accretion Expense - Ni Asset Ret. Oblig. |
| 49 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | | (4,406) | Brian Bahr | Eliminate - Ni Lobbying Exp' |
| 50 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | | (20,483) | Brian Bahr | Eliminate Accretion Exp.-Wtr Svcs Asset Ret Oblig. |
| 51 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (480) | | Brian Bahr | Eliminate - Fines & Penalties |
| 52 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (6,795) | (169,296) | Mujeeb Hafeez | Allocation of Corp O&M Assessment |
| 53 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (130) | | Brian Bahr | Eliminate Accretion Expense Monarch-Asset Ret. Oblig. |
| 54 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (4,431) | (75,318) | Mujeeb Hafeez | Eliminate Corp Depreciation Allocation |
| 55 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (24,521) | (5,350) | Brian Bahr | Eliminate Advertising |
| 56 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (91,346) | | Brian Bahr | Eliminate Lobbying Expense |

000925

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-D-1.2(W) Adjustments to Test Year - Water
Witness: Brian Bahr

| Line No | Account No (a) | Description (b) | Schedule II, A-1 Reference (c) | Workpaper Reference (d) | Normalization Amount (e) | Known & Measurable Amount (f) | Sponsoring Witness (g) | Cause of Increase/Decrease (h) |
|---------|----------------|------------------------|--------------------------------|-------------------------|--------------------------|-------------------------------|------------------------|---|
| 57 | 675 | Miscellaneous Expenses | Ln 23 | WP/II-D-1.1 | (14,669) | | Brian Bahr | Eliminate - Lobbying Expense Water Services |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 | | TOTAL | | | 91,083 | 3,451,584 | | |
| 61 | | | | | | | | |

Note. The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-1.2(S) Adjustments to Test Year - Wastewater

Witness: Brian Bahr

| Line No | Account No (a) | Description (b) | Schedule II-A-1 Reference (c) | Workpaper Reference (d) | Normalization Amount (e) | Sponsoring Witness (f) | Cause of Increase/Decrease (g) |
|---------|----------------|------------------------|-------------------------------|-------------------------|--------------------------|------------------------|--------------------------------|
| 1 | | | | | | | |
| 2 | 775 | Miscellaneous Expenses | Ln 46 | WP/II-D-1.1 | (3,986) | Brian Bahr | Eliminate - Advertising |
| 3 | 775 | Miscellaneous Expenses | Ln 46 | WP/II-D-1.1 | (14,965) | Brian Bahr | Eliminate - Lobbying Expense |
| 4 | | | | | | | |
| 5 | | TOTAL | | | (18,951) | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-1.2(SH) Adjustments to Test Year - Shared Costs

Witness: Brian Bahr

| Line No | Account No (a) | Description (b) | Schedule II-A-1 Reference (c) | Workpaper Reference (d) | Normalization Amount (e) | Known & Measurable (f) | Sponsoring Witness (g) | Cause of Increase/Decrease (h) |
|---------|----------------|------------------------------------|-------------------------------|-------------------------|--------------------------|------------------------|------------------------|---|
| 1 | | | | | | | | |
| 2 | 601 | Salaries and Wages - Employees | Ln 3 / Ln 25 | WP/II-D-1.1 | | 649,770 | Ed Taussig | Payroll and Related Cost Adjustments |
| 3 | 604 | Employee Pensions and Benefits | Ln 4 / Ln 26 | WP/II-D-1.1 | | 204,138 | Ed Taussig | Payroll and Related Cost Adjustments |
| 4 | 620 | Materials and Supplies | Ln 8 / Ln 31 | WP/II-D-1.1 | 134,072 | | Mujeeb Hafeez | IT Maintenance Allocation |
| 5 | 636 | Contractual Services - Other | Ln 12/ Ln 35 | WP/II-D-1.1 | | (51,154) | Ed Taussig | Payroll and Related Cost Adjustments |
| 6 | 656 | Insurance - Vehicle | Ln 16 / Ln 39 | WP/II-D-1.1 | | 17,688 | Ed Taussig | Increase in Vehicle Insurance |
| 7 | 657 | Insurance - General Liability | Ln 17 / Ln 40 | WP/II-D-1.1 | | 11,348 | Ed Taussig | Increase in General Liability Insurance |
| 8 | 658 | Insurance - Workman's Compensation | Ln 18 / Ln 41 | WP/II-D-1.1 | | 4,031 | Ed Taussig | Increase in Workman's Compensation Insurance |
| 9 | 659 | Insurance - Other | Ln 19 / Ln 42 | WP/II-D-1.1 | | 71,937 | Ed Taussig | Increase in Other Insurance |
| 10 | 675 | Miscellaneous Expenses | Ln 23/Ln 46 | WP/II-D-1.1 | (110,540) | | Brian Bahr | Eliminate Accretion Expense Monarch-Asset Retirement Obligation |
| 11 | 675 | Miscellaneous Expenses | Ln 23/Ln 46 | WP/II-D-1.1 | (407,389) | | Brian Bahr | Adjust Depreciation for Assets incl in Parent Company rate base |
| 12 | 675 | Miscellaneous Expenses | Ln 23/Ln 46 | WP/II-D-1.1 | | (3,000) | Brian Bahr | Reverse Pflugerville Chamber of Commerce Dues |
| 13 | 675 | Miscellaneous Expenses | Ln 23/Ln 46 | WP/II-D-1.1 | | 25,000 | Brian Bahr | Dues Texas Water Association |
| 14 | 675 | Miscellaneous Expenses | Ln 23/Ln 46 | WP/II-D-1.1 | (856,124) | (142,990) | Mujeeb Hafeez | Allocation of Corp O&M Assessment |
| 15 | 675 | Miscellaneous Expenses | Ln 23/Ln 46 | WP/II-D-1.1 | 447,127 | | Mujeeb Hafeez | Corp Depreciation |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | Total | | | (792,855) | 786,768 | | |

Note. The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-2 Bad Debt Expense

Witness: Brian Bahr

| Line No | Reference (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|---------|---------------|-----|-----|--|------------------|-------------|-------------|-----|
| 1 | | | | Monarch reserves according to these percentages of Accounts Receivable that are past due: | | | | |
| 2 | | | | | | | | |
| 3 | | | | 100% Of Accounts Receivable Balances Over 90 Days | | | | |
| 4 | | | | 50% Of Accounts Receivable Balances Between 60 and 90 days | | | | |
| 5 | | | | 25% Of Accounts Receivable Balances Between 30 and 60 days | | | | |
| 6 | | | | | | | | |
| 7 | | | | <u>Past due accounts</u> | | | | |
| 8 | | | | Each month Monarch compares the balance in the reserve account to the amount Monarch expects to be | | | | |
| 9 | | | | uncollectible using the above percentages. Monarch then adjusts this balance to the expected | | | | |
| 10 | | | | amount and offsets the difference to Bad Debt Expense. | | | | |
| 11 | | | | | | | | |
| 12 | | | | <u>Test Year Ended December 31, 2019</u> | <u>Test Year</u> | <u>2018</u> | <u>2017</u> | |
| 13 | II-D-1 | 670 | - | Bad Debt Expense Total | 307,445 | 356,124 | 475,046 | |
| 14 | | 670 | - | Bad Debt Expense Water | 273,679 | 313,389 | 418,040 | |
| 15 | | 670 | - | Bad Debt Expense Wastewater | 33,766 | 42,735 | 57,005 | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No Workpaper

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-D-3.1 Advertising
Witness: Brian Bahr

There are no advertising expenses.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-3.2 Contribution and Donation Expense

Witness: Brian Bahr

| Line No | Account No (a) | Name/Type of Organization (b) | Workpaper Reference (c) | Test Year (d) |
|---------|----------------|--|-------------------------|---------------|
| 1 | 426 | Contributions and Donations | No workpaper | 27,493 |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | Total | | 27,493 |
| 6 | | No Contribution and Donation Expenses included in Cost of Service (II-A-2) | | |
| 7 | | | | |
| 8 | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-3.3 Industry Organization Membership Dues

Witness: Brian Bahr

| Line No | Account No (a) | Name/Type of Organization (b) | Workpaper Reference (c) | Test Year (d) | Known and Measurable (e) | Adj. Test Year (f)* | Amount Attributable to Lobbying (g) |
|---------|----------------|---|-------------------------|---------------|--------------------------|---------------------|-------------------------------------|
| 1 | 675 | NAWC (National Association of Water Companies) | No workpaper | 23,423 | 1,971 | 25,394 | 3,909 |
| 2 | 675 | AMERICAN WATER WORKS ASSOCIATION | No workpaper | 1,742 | - | 1,742 | - |
| 3 | 675 | Texas Association of Water Companies, Inc. ** | No workpaper | - | 25,000 | 25,000 | - |
| 4 | 675 | Independent Water and Sewer Companies of Texas | No workpaper | - | - | - | - |
| 5 | 675 | Texas Rural Water Association | No workpaper | 1,300 | - | 1,300 | - |
| 6 | 675/775 | Dues & Subscriptions Allocated to Affiliate | No workpaper | (16,086) | - | (16,086) | - |
| 7 | | | | | | | |
| 8 | | Industry Organization Membership Dues- Total | | 10,379 | 26,971 | 37,349 | 3,909 |
| 9 | | | | | | | |
| 10 | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

* Lobbying costs are not included in the adjusted test year amount. All lobbying costs have been removed from cost of service.

** Texas Association of Water Companies, Inc. is a new organization and the amount attributable for lobbying has not been established.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-3.4 Business/Economic Membership Dues

Witness: Brian Bahr

| Line No | Account No (a) | Name/Type of Organization (b) | Reference (c) | Test Year (d) |
|---------|----------------|---|---------------|---------------|
| 1 | 675 | CAROLYNN ESTATES POA | No workpaper | 2,950 |
| 2 | 675 | BETTER BUSINESS BUREAU | No workpaper | 2,500 |
| 3 | 675 | HV OF LIVINGSTON OWNERS ASSOC | No workpaper | 1,377 |
| 4 | 675 | COMANCHE COVE OWNERS ASSOC | No workpaper | 1,050 |
| 5 | 675 | GOVERNOR'S POINT POA | No workpaper | 1,020 |
| 6 | 675 | Inverness Point POA | No workpaper | 696 |
| 7 | 675 | ARROWHEAD SHORES OWNERS ASSOCIATION | No workpaper | 550 |
| 8 | 675 | AUSTIN CHAMBER OF COMMERCE | No workpaper | 550 |
| 9 | 675 | BEACHWOOD PROPERTY OWNERS | No workpaper | 540 |
| 10 | 675 | COMANCHE HARB POC ASSOC | No workpaper | 523 |
| 11 | 675 | KYLE CHAMBER OF COMMERCE | No workpaper | 355 |
| 12 | 675 | Hickory Hills POIA | No workpaper | 286 |
| 13 | 675 | BULVERDE/SPRING BRANCH AREA | No workpaper | 250 |
| 14 | 675 | CEDAR CREEK LAKE CHAMBER OF COMMERCE | No workpaper | 235 |
| 15 | 675 | LAKE MEDINA SHORES OWNERS ASSN | No workpaper | 226 |
| 16 | 675 | LIVINGSTON-POLK COUNTY CHAMBER MEMB | No workpaper | 225 |
| 17 | 675 | ENCHANTED RIVER ESTATES PROPERTY | No workpaper | 210 |
| 18 | 675 | WESTWOOD BEACH POA | No workpaper | 200 |
| 19 | 675 | CAMELOT FOREST POA | No workpaper | 191 |
| 20 | 675 | PINE HARBOR OWNERS ASSOCIATION | No workpaper | 160 |
| 21 | 675 | CHEROKEE SHORES OWNERS ASSOCIATION | No workpaper | 128 |
| 22 | 675 | POLK COUNTY PINWAH PINES PROPERTY O | No workpaper | 125 |
| 23 | 675 | COLDSRING TERRACE PROPERTY | No workpaper | 100 |
| 24 | 675 | OTHER BUSINESS/ECONOMIC MEMBERSHIP DUES | No workpaper | 388 |
| 25 | | | | |
| 26 | | | | |
| 27 | | Total Business/Economic Membership Dues | | 14,834 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-3.5 Professional Membership Dues

Witness: Brian Bahr

| Line No | Account No (a) | Name/Type of Organization (b) | Workpaper Reference (c) | Test Year (d) |
|---------|----------------|---|-------------------------|---------------|
| 1 | 675 | J J KELLER & ASSOCIATES INC | No workpaper | 2,123 |
| 2 | 675 | TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS | No workpaper | 445 |
| 2 | 675 | SOCIETY FOR HUMAN RESOURCE MANAGEMENT | No workpaper | 358 |
| 2 | 675 | TEXAS WATER UTILITIES ASSOCIATION | No workpaper | 310 |
| 3 | 675 | OTHER PROFESSIONAL MEMBERSHIP DUES | No workpaper | 350 |
| 3 | | | | |
| 4 | | Professional Membership Dues - Total | | 3,586 |
| 5 | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-3.6 Social Organizations

Witness: Brian Bahr

Monarch has no social organization memberships.

No workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-4 Summary of Outside Services Employed

Witness: Brian Bahr

| Line No | Account No (a) | Vendor (b) | Outside Service (c) | Reference (d) | Per Book (Direct + Alloc.) (e) | Normalization & K&M (f) | Adj Total (g) |
|---------|----------------|--------------|--|----------------------|--------------------------------|-------------------------|------------------|
| 1 | 633 | Various | Legal | WP/II-D-4(W)(S)&(SH) | 67,159 | 16,881 | 84,040 |
| 2 | 635 | Various | Lab Services/Pre-employment Medical/Drug testing | WP/II-D-4(W)(S)&(SH) | 314,950 | 71,222 | 386,172 |
| 3 | 636 | Various | Various | WP/II-D-4(W)(S)&(SH) | 1,663,851 | 146,363 | 1,810,214 |
| 4 | 733 | Various | Legal | WP/II-D-4(W)(S)&(SH) | 7,270 | - | 7,270 |
| 5 | 735 | Various | Lab Services/Pre-employment Medical/Drug testing | WP/II-D-4(W)(S)&(SH) | 58,433 | - | 58,433 |
| 6 | 736 | Various | Various | WP/II-D-4(W)(S)&(SH) | 217,661 | (6,139) | 211,522 |
| 7 | | | | | | | |
| 8 | | Total | | | 2,329,324 | 228,327 | 2,557,651 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

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

Witness: Brian Bahr

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

No Workpapers

Monarch Utilities I L P
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-D-6 Rents and Leases
Witness Brian Bahr

| Line No | Account No (a) | Description/Lessor (b) | Type of Lease (c) | Term | | Billing Method (f) | Test Year | | |
|---------|----------------|---|-------------------|-----------|--|--|----------------|----------------|----------------|
| | | | | From (d) | To (e) | | Total (g) | Water (h) | Wastewater (i) |
| 1 | | | | | | | | | |
| 2 | 641/642 | Rental of Building/Real Property | | | | | | | |
| 3 | | 6112 McCart Ave, Ft Worth / Pescador Partners | Office | 3/1/2016 | 2/28/2021 | Monthly | 33,514 | 29,492 | 4,022 |
| 4 | | 28735 I10 West, Boerne / Cline Family Trust - James Cline | Office | 1/1/2013 | 11/30/2022 | Monthly | 14,245 | 12,536 | 1,709 |
| 5 | | 1620 Grand Ave Parkway / Pflugerville / FSBT Properties Inc Group Investment Holding | Office | 6/14/2011 | 11/30/2021 | Monthly | 17,742 | 15,613 | 2,129 |
| 6 | | | | | | Total | 65,501 | 57,641 | 7,860 |
| 7 | 641/642 | Rental of Equipment | | | | | | | |
| 8 | | WELLS FARGO FINANCIAL LEASING | Copiers | 2/9/2016 | 2/28/2020 | Monthly | 45,856 | 40,354 | 5,503 |
| 9 | | FLUID METER SERVICE | | | | Short-Term Equipment Rental | 1,250 | 1,100 | 150 |
| 10 | | CENTEX PORTABLES | | | | Short-Term Equipment Rental | 1,052 | 926 | 126 |
| 11 | | PUMP SOLUTIONS | | | | Short-Term Equipment Rental | 495 | 436 | 59 |
| 12 | | MOBILE MODULAR | | | | Short-Term Equipment Rental | 363 | 319 | 44 |
| 13 | | UNITED RENTALS | | | | Short-Term Equipment Rental | 751 | 661 | 90 |
| 14 | | IRON MOUNTAIN | | | | Short-Term Equipment Rental | 20,574 | 18,105 | 2,469 |
| 15 | | | | | | Total | 70,340 | 61,899 | 8,441 |
| 16 | | | | | | | | | |
| 17 | 650 | Transportation Expenses | | | | | | | |
| 18 | | ELEMENT LEASE, ELEMENT SERVICE | Vehicle | 9/1/2011 | Min lease term per vehicle is 367 days then until either party cancels (30 days' notice) | Rate per vehicle | 10,466 | 14,490 | 1,976 |
| 19 | | EMKAY INC | Vehicle | 1/2/2008 | Min lease term per vehicle is 367 days then until either party cancels (30 days' notice) | Rate per vehicle | 2,894 | 2,547 | 347 |
| 20 | | PINNACLE | | | GPS Equipment for Vehicle | Rate per vehicle | 21,580 | 18,991 | 2,590 |
| 21 | | | | | | Total | 40,940 | 36,027 | 4,913 |
| 22 | | | | | | | | | |
| 23 | | Allocated/Affiliate Rents and Leases: | | | | | | | |
| 24 | 641/741 | Real Property/Building - SOUTHWEST WATER COMPANY | Office | | | Affiliate Sublease | 229,920 | 202,330 | 27,590 |
| 25 | 641/741 | Real Property/Building - SUBURBAN WATER SERVICES | Office | | | Affiliate Sublease | 8,971 | 7,895 | 1,077 |
| 26 | 675/775 | Allocated to Affiliates - Monarch Shared Costs | | | | See Monarch Shared Cost Allocation - Schedule IV-8 | (148,694) | (130,851) | (17,843) |
| 27 | 675/775 | Allocated Parent expenses from Southwest Water Company Equipment and Other Rentals (e.g. GE Capital, ABM, NeoPost, Wells Fargo, etc.) | | | | Allocated using Three-Factor Methodology - See IV-4.1 Cost Allocation Manual | 77,775 | 68,442 | 9,333 |
| 28 | | | | | | Total | 167,972 | 147,816 | 20,157 |
| | | | | | | Grand Total | 344,754 | 303,384 | 41,370 |

No Workpapers

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-D-7(W) Purchased Water
Witness: Brian Bahr

| Line No | Account No (a) | Reference (b) | Supplier (c) | Test Year | | 2018 | | 2017 | |
|---------|----------------|---------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | | | Gallage (d) | Expense (e) | Gallage (f) | Expense (g) | Gallage (h) | Expense (i) |
| 1 | 610 | Note (a) | SAN ANTONIO WATER SYSTEMS | - | 13,343 | - | - | - | - |
| 2 | 610 | WP/II-D-7(W) | ACTON MUNICIPAL UTILITY DIST | 24,337,067 | 372,441 | 36,538,925 | 439,454 | 13,653,850 | 427,695 |
| 3 | 610 | WP/II-D-7(W) | BRAZOS RIVER AUTHORITY | - | 46,400 | - | 44,900 | - | 43,900 |
| 4 | 610 | Note (a) | BETHESDA WATER SUPPLY CORP | 49,100 | 201 | 226,600 | 1,278 | - | 1,553 |
| 5 | 610 | Note (b) | BRAZORIA COUNTY GROUNDWR DIST | - | 1,030 | - | 168 | - | 786 |
| 6 | 610 | Note (c) | CHEROKEE COUNTY ELECTRIC ASSOC | - | - | - | - | - | - |
| 7 | 610 | Note (b) | BARTON SPRINGS EDWARDS AQUIFER CONS | - | 99,657 | - | 88,476 | - | 86,236 |
| 8 | 610 | WP/II-D-7(W) | CITY OF DENISON WATER UTILITIES | 8,061,366 | 69,640 | 7,119,689 | 48,762 | 2,936,498 | 49,922 |
| 9 | 610 | WP/II-D-7(W) | CITY OF GRANBURY | 4,676,857 | 459,544 | 7,454,082 | 432,697 | 21,970 | 27,854 |
| 10 | 610 | WP/II-D-7(W) | GREEN VALLEY SPECIAL UTILITY | 11,820,500 | 66,158 | - | - | - | - |
| 11 | 610 | Note (b) | RED RIVER GROUNDWATER | - | 8,773 | - | 26,707 | - | 8,577 |
| 12 | 610 | Note (b) | PRAIRIELANDS GROUNDWATER CONSERVATI | - | 57,776 | - | 47,558 | - | 36,297 |
| 13 | 610 | Note (b) | LOWER TRINITY GROUNDWATER CONSERVAT | - | 7,090 | - | 6,628 | - | 6,201 |
| 14 | 610 | Note (b) | NECHES & TRINITY VALLEYS GROUNDWATE | - | 2,382 | - | 2,311 | - | 1,924 |
| 15 | 610 | WP/II-D-7(W) | JUS-RAYN | 4,139,000 | 17,455 | - | 22,334 | 625,854 | 7,464 |
| 16 | 610 | Note (b) | LCRA ENVIRONMENTAL LABORATORY | 24,610,000 | 23,812 | - | - | - | - |
| 17 | 610 | Note (b) | MUNICIPAL GROUNDWATER SOLUTIONS LL | - | 1 | - | - | - | - |
| 18 | 610 | WP/II-D-7(W) | CITY OF RHOME | 12,137,900 | 91,625 | 52,358,800 | 110,142 | 5,765,700 | 100,217 |
| 19 | 610 | WP/II-D-7(W) | TARRANT REGIONAL WATER DIST | 113,886,000 | 168,543 | 58,293,401 | 202,637 | 26,074,989 | 178,997 |
| 20 | 610 | Not (a) | SHRED TEX | - | 10,398 | - | - | - | - |
| 21 | 610 | WP/II-D-7(W) | CITY OF POTTSBORO | 20,136,000 | 199,373 | 22,507,122 | 168,493 | 5,704,093 | 122,097 |
| 22 | 610 | Not (a) | TCEQ | - | 59 | - | - | - | - |
| 23 | 610 | Note (b) | SOUTHEAST TEXAS GCD (GROUNDWATER) | - | 838 | - | 739 | - | 383 |
| 24 | 610 | WP/II-D-7(W) | RED RIVER AUTHORITY OF TEXAS | 1,831,230 | 109,170 | 1,940,430 | 111,103 | 793,900 | 118,866 |
| 25 | 610 | Note (b) | TRINITY GLEN ROSE GCD | - | 8,702 | - | - | - | - |
| 26 | 610 | WP/II-D-7(W) | UPPER NECHES RIVER MUNICIPAL | - | 5,000 | - | 5,000 | - | 5,000 |
| 27 | 610 | WP/II-D-7(W) | JOHNSON COUNTY SPECIAL UTILITY DIST | 8,672,910 | 167,367 | 16,511,716 | 179,742 | 4,372,950 | 108,518 |
| 28 | 610 | WP/II-D-7(W) | GUADALUPE-BLANCO RIVER AUTHORITY | 326,964 | 367,081 | 362,677 | 376,798 | 115,690 | 369,107 |
| 29 | 610 | Note (b) | HAYS TRINITY GROUNDWATER CONSERVATI | - | 130 | - | 130 | - | 1,333 |
| 30 | 610 | Note (b) | SAN JACINTO RIVER AUTHORITY | - | 323,902 | - | 340,556 | - | 287,216 |
| 31 | 610 | Note (a) | IMMEL'S DAIRY SERVICE INC. | - | 11,375 | - | 3,475 | - | (1,025) |
| 32 | 610 | Note (b) | UPPER TRINITY GCD | - | 56,077 | - | 66,511 | - | 30,264 |
| 33 | 610 | Note (b) | COW CREEK GROUNDWATER CONSERVATION | - | 445 | - | - | - | - |
| 34 | 610 | WP/II-D-7(W) | NORTHWEST GRAYSON COUNTY WCID #1 | 1,986,900 | 32,643 | 15,102,800 | 106,953 | 6,515,000 | 79,705 |
| 35 | 610 | Note (b) | NORTHERN TRINITY GROUNDWATER | - | 4,009 | - | 5,205 | - | 8,259 |
| 36 | 610 | Note (b) | NORTH TEXAS GROUNDWATER CONSERVATIO | - | 2,608 | - | 3,794 | - | 2,310 |
| 37 | 610 | Note (b) | LONE STAR GROUNDWATER CONSERVATION | - | 1,275 | - | 1,575 | - | 1,205 |
| 38 | 610 | Note (b) | CANYON LAKE WATER SERVICE CO. | 8,334,500 | 124,101 | - | - | - | - |
| 39 | 610 | Note (b) | LOWER COLORADO RIVER AUTHORITY | - | (7,485) | - | - | - | - |
| 40 | 610 | Note (b) | EDWARDS AQUIFER | - | 10,517 | - | 6,846 | - | - |
| 41 | 610 | WP/II-D-7(W) | MOUNTAIN PEAK SPECIAL | 5,936 | 4,934 | 6,067 | 2,950 | 2,191 | 2,230 |
| 42 | 610 | WP/II-D-7(W) | HARRIS COUNTY MUD NO 191 | 636,655 | 21,199 | 2,999 | 21,825 | 574 | 9,063 |
| 43 | 610 | WP/II-D-7(W) | LAKE LIVINGSTON WATER SUPPLY | 300,037 | 123,672 | 3,400 | 43,388 | 976 | 12,530 |
| 44 | 610 | WP/II-D-7(W) | COMAL TRINITY GROUNDWATER | - | 9,479 | - | - | - | - |
| 45 | 610 | Note (a) | H202U (DBA) | - | - | - | 1,200 | - | 950 |
| 46 | 610 | Not (a) | TEXAS COMMISSION ON ENVIR QUALITY | - | - | - | 115 | - | - |
| 47 | 610 | Not (a) | TRINITY RURAL WATER SUPPLY COR | - | - | - | 80,795 | 2,858,040 | 73,080 |
| 48 | 610 | Note (c) | TERRA RENEWAL SERVICES INC. | - | - | - | 501 | - | - |
| 49 | 610 | Note (c) | WILLDA BEAST, LLC | - | - | - | 5,400 | - | - |
| 50 | 610 | Not (a) | AQUA ON WHEELS (DBA) | - | - | - | - | 12 | 5,800 |
| 51 | 610 | Not (a) | BUCK SPRINGS INC | - | - | - | - | - | 1,331 |
| 52 | 610 | Not (a) | TEXAS BULK WATER (dba) | - | - | - | - | - | 3,830 |

00069

II-D-7(W)

| | | | | | | | | | |
|----|-----|----------|--------------------|-------------|-----------|-------------|-----------|------------|-----------|
| 53 | 610 | Note (c) | ANA-LAB CORP - RGV | | | | | - | 388 |
| 54 | | | | | | | | | |
| 55 | | | | | | | | | |
| 56 | | | Total | 245,948,922 | 3,092,740 | 218,428,708 | 3,007,145 | 69,442,287 | 2,220,059 |

Note (a):Emergency or short term water needs. No contract.

Note (b):Groundwater Conservation District charged according to District terms

Note (c):Miscellaneous charges not related to purchased water contracts or groundwater conservation districts.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-7(S) Purchased Wastewater

Witness: Brian Bahr

| Line No | Account No (a) | Reference (b) | Supplier (c) | Test Year | | 2018 | | 2017 | |
|---------|----------------|---------------|--------------------------|---------------|----------------|---------------|----------------|---------------|----------------|
| | | | | Gallorage (d) | Expense (e) | Gallorage (f) | Expense (g) | Gallorage (h) | Expense (i) |
| 1 | 710 | WP/II-D-7(S) | CITY OF POTTSBORO | - | 232,571 | - | 195,916 | - | 166,098 |
| 2 | 710 | WP/II-D-7(S) | HARRIS COUNTY MUD NO 191 | - | 7,833 | - | 6,037 | - | 2,795 |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | Total | - | 240,404 | - | 201,954 | - | 168,893 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-8 Storm Damage

Witness: Brian Bahr

There were no losses due to storm damage.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9 Payroll, Capitalized vs. Expensed

Witness: Edward Taussig

| Line No | Account No (a) | Account Description (b) | Reference (c) | Per Book (d) | Percentage (e) |
|---------|----------------|---------------------------------------|---------------|--------------|----------------|
| 1 | | <u>Payroll - Test Year</u> | | | |
| 2 | 601 | Salaries and Wages - Employees | WP/II-D-9.a | 364,989 | |
| 3 | 604 | Employee Pensions and Benefits | WP/II-D-9.a | 1,989 | |
| 4 | 620 | Materials and Supplies | WP/II-D-9.a | - | |
| 5 | 701 | Salaries and Wages - Employees | WP/II-D-9.a | 10,591 | |
| 6 | 704 | Employee Pensions and Benefits | WP/II-D-9.a | 416 | |
| 7 | 601.S | Salaries and Wages - Employees | WP/II-D-9.a | 8,706,891 | |
| 8 | 604.S | Employee Pensions and Benefits | WP/II-D-9.a | 2,617,529 | |
| 9 | 620.S | Materials and Supplies | WP/II-D-9.a | - | |
| 10 | 636.S | Contractual Services - Other | WP/II-D-9.a | 184,948 | |
| 11 | 658.S | Insurance - Workman's Compensation | WP/II-D-9.a | 20,155 | |
| 12 | | | | | |
| 13 | | Capitalized | WP/II-D-9.c | 1,386,974 | 10.43% |
| 14 | | Expensed | WP/II-D-9.a | 11,907,507 | 89.57% |
| 15 | | | | | |
| 16 | | Total | | 13,294,481 | |
| 17 | | <u>Payroll - Comparison Year 2018</u> | | | |
| 18 | 601 | Salaries and Wages - Employees | WP/II-D-9.a | 352,967 | |
| 19 | 604 | Employee Pensions and Benefits | WP/II-D-9.a | 695 | |
| 20 | 620 | Materials and Supplies | WP/II-D-9.a | - | |
| 21 | 701 | Salaries and Wages - Employees | WP/II-D-9.a | 7,636 | |
| 22 | 601.S | Salaries and Wages - Employees | WP/II-D-9.a | 3,046,771 | |
| 23 | 604.S | Employee Pensions and Benefits | WP/II-D-9.a | 958,419 | |
| 24 | 620.S | Materials and Supplies | WP/II-D-9.a | - | |
| 25 | 636.S | Contractual Services - Other | WP/II-D-9.a | 34,977 | |
| 26 | 658.S | Insurance - Workman's Compensation | WP/II-D-9.a | (62,895) | |
| 27 | | | | | |
| 28 | | Capitalized | WP/II-D-9.d | 915,910 | 17.43% |
| 29 | | Expensed | WP/II-D-9.a | 4,338,571 | 82.57% |
| 30 | | | | | |
| 31 | | Total | | 5,254,481 | |
| 32 | | <u>Payroll - Comparison Year 2017</u> | | | |

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9 Payroll, Capitalized vs. Expensed

Witness: Edward Taussig

| Line No | Account No (a) | Account Description (b) | Reference (c) | Per Book (d) | Percentage (e) |
|---------|----------------|------------------------------------|---------------|--------------|----------------|
| 33 | 601 | Salaries and Wages - Employees | WP/II-D-9.a | 286,286 | |
| 34 | 604 | Employee Pensions and Benefits | WP/II-D-9.a | 1,894 | |
| 35 | 620 | Materials and Supplies | WP/II-D-9.a | 863 | |
| 36 | 636 | Contractual Services - Other | WP/II-D-9.a | - | |
| 37 | 701 | Salaries and Wages - Employees | WP/II-D-9.a | 9,489 | |
| 38 | 704 | Employee Pensions and Benefits | WP/II-D-9.a | 790 | |
| 39 | 720 | Materials and Supplies | WP/II-D-9.a | 18 | |
| 40 | 601.S | Salaries and Wages - Employees | WP/II-D-9.a | 3,032,688 | |
| 41 | 604.S | Employee Pensions and Benefits | WP/II-D-9.a | 1,334,980 | |
| 42 | 620.S | Materials and Supplies | WP/II-D-9.a | (881) | |
| 43 | 636.S | Contractual Services - Other | WP/II-D-9.a | 19,353 | |
| 44 | 658.S | Insurance - Workman's Compensation | WP/II-D-9.a | 5,467 | |
| 45 | | | | | |
| 46 | | Capitalized | WP/II-D-9.e | 605,222 | 11.43% |
| 47 | | Expensed | WP/II-D-9.a | 4,690,947 | 88.57% |
| 48 | | | | | |
| 49 | | Total | | 5,296,169 | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

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

Witness: Edward Taussig

| Line No | Account No (a) | Account Description (b) | Reference (c) | Per Book (d) | Functionalization Factor (e) | Water (f) | Wastewater (g) | Total (h) | Percentage (i) |
|---------|----------------|------------------------------------|-----------------|--------------|------------------------------|------------|----------------|------------|----------------|
| 1 | | Payroll - Jan-Apr 2020 | | | | | | | |
| 2 | 601 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 92,089 | WTR-WWR | 81,038 | 11,051 | 92,089 | |
| 3 | 604 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 186 | WTR-WWR | 164 | 22 | 186 | |
| 4 | 620 | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 5 | 701 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | (3,233) | WTR-WWR | (2,845) | (388) | (3,233) | |
| 6 | 704 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 7 | 720 | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 8 | 601 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 3,691,769 | WTR-WWR | 3,248,757 | 443,012 | 3,691,769 | |
| 9 | 604 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 884,418 | WTR-WWR | 778,288 | 106,130 | 884,418 | |
| 10 | 620 | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 11 | 636 | Contractual Services - Other | WP/II-D-9.1.a.4 | 180,492 | WTR-WWR | 158,833 | 21,659 | 180,492 | |
| 12 | 658 | Insurance - Workman's Compensation | WP/II-D-9.1.a.4 | 35,032 | WTR-WWR | 30,828 | 4,204 | 35,032 | |
| 13 | | | | | WTR-WWR | - | - | - | |
| 14 | | | | | | | | | |
| 15 | | Regular | WP/II-D-9.1.a.4 | 3,584,422 | WTR-WWR | 3,154,291 | 430,131 | 3,584,422 | |
| 16 | | Overtime | WP/II-D-9.1.a.4 | 196,203 | WTR-WWR | 172,659 | 23,544 | 196,203 | |
| 17 | | Other | WP/II-D-9.1.a.4 | 1,100,128 | WTR-WWR | 968,113 | 132,015 | 1,100,128 | |
| 18 | | | | | | | | | |
| 19 | | Capital | WP/II-D-9.b | 559,453 | WTR-WWR | 492,319 | 67,134 | 559,453 | 10.28% |
| 20 | | Expense | WP/II-D-9.1.a.4 | 4,880,753 | | 4,295,063 | 585,690 | 4,880,753 | 89.72% |
| 21 | | | | | | | | | |
| 22 | | Total | | 5,440,206 | | 4,787,381 | 652,825 | 5,440,206 | |
| 23 | | Payroll - Test Year | | | | | | | |
| 24 | 601 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 364,989 | WTR-WWR | 321,190 | 43,799 | 364,989 | |
| 25 | 604 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 1,989 | WTR-WWR | 1,750 | 239 | 1,989 | |
| 26 | 620 | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 27 | 701 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 10,591 | WTR-WWR | 9,320 | 1,271 | 10,591 | |
| 28 | 704 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 416 | WTR-WWR | 366 | 50 | 416 | |
| 29 | 720 | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 30 | 601.S | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 8,706,891 | WTR-WWR | 7,662,064 | 1,044,827 | 8,706,891 | |
| 31 | 604.S | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 2,617,529 | WTR-WWR | 2,303,426 | 314,103 | 2,617,529 | |
| 32 | 620.S | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 33 | 636.S | Contractual Services - Other | WP/II-D-9.1.a.4 | 184,948 | WTR-WWR | 162,754 | 22,194 | 184,948 | |
| 34 | 658.S | Insurance - Workman's Compensation | WP/II-D-9.1.a.4 | 20,155 | WTR-WWR | 17,736 | 2,419 | 20,155 | |
| 35 | | | | | WTR-WWR | - | - | - | |
| 36 | | | | | | | | | |
| 37 | | Regular | WP/II-D-9.1.a.4 | 8,456,834 | WTR-WWR | 7,442,014 | 1,014,820 | 8,456,834 | |
| 38 | | Overtime | WP/II-D-9.1.a.4 | 625,637 | WTR-WWR | 550,561 | 75,076 | 625,637 | |
| 39 | | Other | WP/II-D-9.1.a.4 | 2,825,037 | WTR-WWR | 2,486,033 | 339,004 | 2,825,037 | |
| 40 | | | | | | | | | |
| 41 | | Capital | WP/II-D-9.c | 1,386,974 | WTR-WWR | 1,220,537 | 166,437 | 1,386,974 | 10.43% |
| 42 | | Expense | WP/II-D-9.1.a.4 | 11,907,508 | WTR-WWR | 10,478,607 | 1,428,901 | 11,907,508 | 89.57% |
| 43 | | | | | | | | | |
| 44 | | Total | | 13,294,482 | | 11,699,144 | 1,595,338 | 13,294,482 | |
| 45 | | Payroll - Comparison Year 2018 | | | | | | | |

5/16/2020

Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 Schedule II-D-9.1.a Payroll Detail - Actual Payroll Expense
 Witness: Edward Taussig

| Line No | Account No (a) | Account Description (b) | Reference (c) | Per Book (d) | Functionalization Factor (e) | Water (f) | Wastewater (g) | Total (h) | Percentage (i) |
|---------|----------------|------------------------------------|-----------------|--------------|------------------------------|-----------|----------------|-----------|----------------|
| 46 | 601 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 352,967 | WTR-WWR | 303,552 | 49,415 | 352,967 | |
| 47 | 604 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 695 | WTR-WWR | 598 | 97 | 695 | |
| 48 | 620 | Materials and Supplies | WP/II-D-9.1.a.4 | 1,195 | WTR-WWR | 1,028 | 167 | 1,195 | |
| 49 | 701 | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 7,636 | WTR-WWR | 6,567 | 1,069 | 7,636 | |
| 50 | 704 | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 51 | 720 | Materials and Supplies | WP/II-D-9.1.a.4 | - | WTR-WWR | - | - | - | |
| 52 | 601.S | Salaries and Wages - Employees | WP/II-D-9.1.a.4 | 3,046,771 | WTR-WWR | 2,620,223 | 426,548 | 3,046,771 | |
| 53 | 604.S | Employee Pensions and Benefits | WP/II-D-9.1.a.4 | 958,419 | WTR-WWR | 824,241 | 134,179 | 958,419 | |
| 54 | 620.S | Materials and Supplies | WP/II-D-9.1.a.4 | (1,195) | WTR-WWR | (1,028) | (167) | (1,195) | |
| 55 | 636.S | Contractual Services - Other | WP/II-D-9.1.a.4 | 34,977 | WTR-WWR | 30,080 | 4,897 | 34,977 | |
| 56 | 658.S | Insurance - Workman's Compensation | WP/II-D-9.1.a.4 | (62,895) | WTR-WWR | (54,089) | (8,805) | (62,895) | |
| 57 | | | | | WTR-WWR | - | - | - | |
| 58 | | | | | | | | | |
| 59 | | Regular | WP/II-D-9.1.a.4 | 2,920,760 | WTR-WWR | 2,511,854 | 408,906 | 2,920,760 | |
| 60 | | Overtime | WP/II-D-9.1.a.4 | 486,614 | WTR-WWR | 418,488 | 68,126 | 486,614 | |
| 61 | | Other | WP/II-D-9.1.a.4 | 931,197 | WTR-WWR | 800,829 | 130,368 | 931,197 | |
| 62 | | | | | | | | | |
| 63 | | Capital | WP/II-D-9.d | 915,910 | WTR-WWR | 787,683 | 128,227 | 915,910 | 17.43% |
| 64 | | Expense | WP/II-D-9.1.a.4 | 4,338,571 | WTR-WWR | 3,731,171 | 607,400 | 4,338,571 | 82.57% |
| 65 | | | | | | | | | |
| 66 | | Total | | 5,254,481 | | 4,518,854 | 735,627 | 5,254,481 | |

Note. The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.
Docket No 50944
Test Year Ending 12/31/2019
Schedule 11-D-9 1 b Actual Payroll Expense by Month
Witness Edward Taussig

| Line No | Account No (a) | Month (b) | Type (c) | Reference (d) | Per Book (e) | Capitalized (f) | Expensed (g) | Total (h) |
|---------|----------------|------------|----------|--------------------|--------------|-----------------|--------------|-----------|
| 1 | | | | | | | | |
| 2 | Various | Apr-20 | Regular | WP/11-D-9 1 b 8-10 | 954,144 | | | |
| 3 | Various | Apr-20 | Overtime | WP/11-D-9 1 b 8-10 | 55,264 | | | |
| 4 | Various | Apr-20 | Other | WP/11-D-9 1 b 8-10 | 237,651 | | | |
| 5 | Various | Apr-20 | Total | WP/11-D-9 1 b 8-10 | 1,247,069 | 145,488 | 1,247,069 | 1,392,557 |
| 6 | | | | | | | | |
| 7 | Various | Mar-20 | Regular | WP/11-D-9 1 b 8-10 | 864,877 | | | |
| 8 | Various | Mar-20 | Overtime | WP/11-D-9 1 b 8-10 | 47,996 | | | |
| 9 | Various | Mar-20 | Other | WP/11-D-9 1 b 8-10 | 272,331 | | | |
| 10 | Various | Mar-20 | Total | WP/11-D-9 1 b 8-10 | 1,185,204 | 185,906 | 1,185,204 | 1,371,110 |
| 11 | | | | | | | | |
| 12 | Various | Feb-20 | Regular | WP/11-D-9 1 b 8-10 | 831,097 | | | |
| 13 | Various | Feb-20 | Overtime | WP/11-D-9 1 b 8-10 | 41,852 | | | |
| 14 | Various | Feb-20 | Other | WP/11-D-9 1 b 8-10 | 356,707 | | | |
| 15 | Various | Feb-20 | Total | WP/11-D-9 1 b 8-10 | 1,229,656 | 109,497 | 1,229,656 | 1,339,153 |
| 16 | | | | | | | | |
| 17 | Various | Jan-20 | Regular | WP/11-D-9 1 b 8-10 | 934,304 | | | |
| 18 | Various | Jan-20 | Overtime | WP/11-D-9 1 b 8-10 | 51,091 | | | |
| 19 | Various | Jan-20 | Other | WP/11-D-9 1 b 8-10 | 233,430 | | | |
| 20 | Various | Jan-20 | Total | WP/11-D-9 1 b 8-10 | 1,218,825 | 118,562 | 1,218,825 | 1,337,387 |
| 21 | | | | | | | | |
| 22 | | Total | Regular | WP/11-D-9 1 b 8 | 3,584,427 | | | |
| 23 | | Total | Overtime | WP/11-D-9 1 b 9 | 196,203 | | | |
| 24 | | Total | Other | WP/11-D-9 1 b 10 | 1,100,129 | | | |
| 25 | | Total 2020 | | WP/11-D-9 1 b 8-10 | 4,880,754 | 559,453 | 4,880,754 | 5,440,207 |
| 26 | | | | | | | | |
| 27 | Various | Dec-19 | Regular | WP/11-D-9 1 b 1-4 | 390,064 | | | |
| 28 | Various | Dec-19 | Overtime | WP/11-D-9 1 b 1-4 | 48,415 | | | |
| 29 | Various | Dec-19 | Other | WP/11-D-9 1 b 1-4 | 186,321 | | | |
| 30 | Various | Dec-19 | Total | WP/11-D-9 1 b 1-4 | 624,800 | 407,916 | 624,800 | 1,032,716 |
| 31 | | | | | | | | |
| 32 | Various | Nov-19 | Regular | WP/11-D-9 1 b 2-4 | 756,934 | | | |
| 33 | Various | Nov-19 | Overtime | WP/11-D-9 1 b 2-4 | 49,409 | | | |
| 34 | Various | Nov-19 | Other | WP/11-D-9 1 b 2-4 | 230,032 | | | |
| 35 | Various | Nov-19 | Total | WP/11-D-9 1 b 2-4 | 1,036,375 | 117,770 | 1,036,375 | 1,154,145 |
| 36 | | | | | | | | |
| 37 | Various | Oct-19 | Regular | WP/11-D-9 1 b 2-4 | 677,393 | | | |
| 38 | Various | Oct-19 | Overtime | WP/11-D-9 1 b 2-4 | 55,875 | | | |
| 39 | Various | Oct-19 | Other | WP/11-D-9 1 b 2-4 | 238,292 | | | |
| 40 | Various | Oct-19 | Total | WP/11-D-9 1 b 2-4 | 971,560 | 176,740 | 971,560 | 1,148,300 |
| 41 | | | | | | | | |
| 42 | Various | Sep-19 | Regular | WP/11-D-9 1 b 2-4 | 725,377 | | | |
| 43 | Various | Sep-19 | Overtime | WP/11-D-9 1 b 2-4 | 54,811 | | | |
| 44 | Various | Sep-19 | Other | WP/11-D-9 1 b 2-4 | 258,966 | | | |
| 45 | Various | Sep-19 | Total | WP/11-D-9 1 b 2-4 | 1,039,149 | 70,581 | 1,039,149 | 1,109,730 |
| 46 | | | | | | | | |
| 47 | Various | Aug-19 | Regular | WP/11-D-9 1 b 2-4 | 662,775 | | | |
| 48 | Various | Aug-19 | Overtime | WP/11-D-9 1 b 2-4 | 58,528 | | | |
| 49 | Various | Aug-19 | Other | WP/11-D-9 1 b 2-4 | 214,718 | | | |
| 50 | Various | Aug-19 | Total | WP/11-D-9 1 b 2-4 | 936,021 | 122,403 | 936,021 | 1,058,424 |
| 51 | | | | | | | | |
| 52 | Various | Jul-19 | Regular | WP/11-D-9 1 b 2-4 | 781,727 | | | |
| 53 | Various | Jul-19 | Overtime | WP/11-D-9 1 b 2-4 | 57,666 | | | |
| 54 | Various | Jul-19 | Other | WP/11-D-9 1 b 2-4 | 214,285 | | | |
| 55 | Various | Jul-19 | Total | WP/11-D-9 1 b 2-4 | 1,053,678 | 103,702 | 1,053,678 | 1,157,380 |
| 56 | | | | | | | | |
| 57 | Various | Jun-19 | Regular | WP/11-D-9 1 b 2-4 | 629,817 | | | |
| 58 | Various | Jun-19 | Overtime | WP/11-D-9 1 b 2-4 | 47,369 | | | |
| 59 | Various | Jun-19 | Other | WP/11-D-9 1 b 2-4 | 218,248 | | | |
| 60 | Various | Jun-19 | Total | WP/11-D-9 1 b 2-4 | 895,434 | 85,446 | 895,434 | 980,880 |
| 61 | | | | | | | | |
| 62 | Various | May-19 | Regular | WP/11-D-9 1 b 2-4 | 777,763 | | | |
| 63 | Various | May-19 | Overtime | WP/11-D-9 1 b 2-4 | 47,580 | | | |
| 64 | Various | May-19 | Other | WP/11-D-9 1 b 2-4 | 261,061 | | | |
| 65 | Various | May-19 | Total | WP/11-D-9 1 b 2-4 | 1,086,404 | 81,712 | 1,086,404 | 1,168,116 |
| 66 | | | | | | | | |
| 67 | Various | Apr-19 | Regular | WP/11-D-9 1 b 2-4 | 734,177 | | | |
| 68 | Various | Apr-19 | Overtime | WP/11-D-9 1 b 2-4 | 52,334 | | | |
| 69 | Various | Apr-19 | Other | WP/11-D-9 1 b 2-4 | 207,793 | | | |
| 70 | Various | Apr-19 | Total | WP/11-D-9 1 b 2-4 | 994,304 | 84,405 | 994,304 | 1,078,709 |
| 71 | | | | | | | | |
| 72 | Various | Mar-19 | Regular | WP/11-D-9 1 b 2-4 | 688,833 | | | |
| 73 | Various | Mar-19 | Overtime | WP/11-D-9 1 b 2-4 | 46,880 | | | |
| 74 | Various | Mar-19 | Other | WP/11-D-9 1 b 2-4 | 277,779 | | | |
| 75 | Various | Mar-19 | Total | WP/11-D-9 1 b 2-4 | 1,011,492 | 46,041 | 1,011,492 | 1,057,533 |
| 76 | | | | | | | | |
| 77 | Various | Feb-19 | Regular | WP/11-D-9 1 b 2-4 | 905,040 | | | |
| 78 | Various | Feb-19 | Overtime | WP/11-D-9 1 b 2-4 | 42,420 | | | |
| 79 | Various | Feb-19 | Other | WP/11-D-9 1 b 2-4 | 306,814 | | | |
| 80 | Various | Feb-19 | Total | WP/11-D-9 1 b 2-4 | 1,254,274 | 37,520 | 1,254,274 | 1,291,794 |
| 81 | | | | | | | | |
| 82 | Various | Jan-19 | Regular | WP/11-D-9 1 b 2-4 | 726,939 | | | |
| 83 | Various | Jan-19 | Overtime | WP/11-D-9 1 b 2-4 | 66,349 | | | |
| 84 | Various | Jan-19 | Other | WP/11-D-9 1 b 2-4 | 210,727 | | | |
| 85 | Various | Jan-19 | Total | WP/11-D-9 1 b 2-4 | 1,004,015 | 52,739 | 1,004,015 | 1,056,754 |
| 86 | | | | | | | | |
| 87 | Total | | Regular | WP/11-D-9 1 b 2 | 8,456,834 | | | |
| 88 | Total | | Overtime | WP/11-D-9 1 b 3 | 625,636 | | | |
| 89 | Total | | Other | WP/11-D-9 1 b 4 | 2,825,026 | | | |

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-D-9 1 b Actual Payroll Expense by Month
Witness Edward Taussig

| Line No | Account No (a) | Month (b) | Type (c) | Reference (d) | Per Book (e) | Capitalized (f) | Expensed (g) | Total (h) |
|---------|----------------|-----------------|----------|-------------------|--------------|-----------------|--------------|------------|
| 90 | | Total Test Year | | WP/II-D-9 1 b 2-4 | 11,907,506 | 1,386,975 | 11,907,506 | 13,294,481 |
| 91 | Various | Dec-18 | Regular | WP/II-D-9 1 b 5-7 | 240,125 | | | |
| 93 | Various | Dec-18 | Overtime | WP/II-D-9 1 b 5-7 | 40,091 | | | |
| 94 | Various | Dec-18 | Other | WP/II-D-9 1 b 5-7 | (1,731) | | | |
| 95 | Various | Dec-18 | Total | WP/II-D-9 1 b 5-7 | 278,985 | 98,186 | 278,985 | 377,171 |
| 96 | Various | Nov-18 | Regular | WP/II-D-9 1 b 5-7 | 243,136 | | | |
| 98 | Various | Nov-18 | Overtime | WP/II-D-9 1 b 5-7 | 33,878 | | | |
| 99 | Various | Nov-18 | Other | WP/II-D-9 1 b 5-7 | 103,881 | | | |
| 100 | Various | Nov-18 | Total | WP/II-D-9 1 b 5-7 | 380,895 | 79,246 | 380,895 | 460,141 |
| 101 | Various | Oct-18 | Regular | WP/II-D-9 1 b 5-7 | 255,852 | | | |
| 102 | Various | Oct-18 | Overtime | WP/II-D-9 1 b 5-7 | 40,720 | | | |
| 104 | Various | Oct-18 | Other | WP/II-D-9 1 b 5-7 | 104,649 | | | |
| 105 | Various | Oct-18 | Total | WP/II-D-9 1 b 5-7 | 401,221 | 69,584 | 401,221 | 470,805 |
| 106 | Various | Sep-18 | Regular | WP/II-D-9 1 b 5-7 | 215,468 | | | |
| 108 | Various | Sep-18 | Overtime | WP/II-D-9 1 b 5-7 | 43,116 | | | |
| 109 | Various | Sep-18 | Other | WP/II-D-9 1 b 5-7 | 74,347 | | | |
| 110 | Various | Sep-18 | Total | WP/II-D-9 1 b 5-7 | 332,931 | 72,823 | 332,931 | 405,754 |
| 111 | Various | Aug-18 | Regular | WP/II-D-9 1 b 5-7 | 749,892 | | | |
| 113 | Various | Aug-18 | Overtime | WP/II-D-9 1 b 5-7 | 61,329 | | | |
| 114 | Various | Aug-18 | Other | WP/II-D-9 1 b 5-7 | 89,643 | | | |
| 115 | Various | Aug-18 | Total | WP/II-D-9 1 b 5-7 | 400,864 | 103,862 | 400,864 | 504,726 |
| 116 | Various | Jul-18 | Regular | WP/II-D-9 1 b 5-7 | 242,569 | | | |
| 117 | Various | Jul-18 | Overtime | WP/II-D-9 1 b 5-7 | 46,214 | | | |
| 119 | Various | Jul-18 | Other | WP/II-D-9 1 b 5-7 | 90,878 | | | |
| 120 | Various | Jul-18 | Total | WP/II-D-9 1 b 5-7 | 379,661 | 76,271 | 379,661 | 455,932 |
| 121 | Various | Jun-18 | Regular | WP/II-D-9 1 b 5-7 | 232,748 | | | |
| 122 | Various | Jun-18 | Overtime | WP/II-D-9 1 b 5-7 | 46,613 | | | |
| 124 | Various | Jun-18 | Other | WP/II-D-9 1 b 5-7 | (27,515) | | | |
| 125 | Various | Jun-18 | Total | WP/II-D-9 1 b 5-7 | 251,346 | 88,860 | 251,346 | 340,206 |
| 126 | Various | May-18 | Regular | WP/II-D-9 1 b 5-7 | 261,563 | | | |
| 127 | Various | May-18 | Overtime | WP/II-D-9 1 b 5-7 | 28,300 | | | |
| 129 | Various | May-18 | Other | WP/II-D-9 1 b 5-7 | 93,020 | | | |
| 130 | Various | May-18 | Total | WP/II-D-9 1 b 5-7 | 382,883 | 68,704 | 382,883 | 451,587 |
| 131 | Various | Apr-18 | Regular | WP/II-D-9 1 b 5-7 | 270,897 | | | |
| 132 | Various | Apr-18 | Overtime | WP/II-D-9 1 b 5-7 | 41,749 | | | |
| 134 | Various | Apr-18 | Other | WP/II-D-9 1 b 5-7 | 91,760 | | | |
| 135 | Various | Apr-18 | Total | WP/II-D-9 1 b 5-7 | 354,406 | 95,175 | 354,406 | 449,581 |
| 136 | Various | Mar-18 | Regular | WP/II-D-9 1 b 5-7 | 251,875 | | | |
| 137 | Various | Mar-18 | Overtime | WP/II-D-9 1 b 5-7 | 31,896 | | | |
| 139 | Various | Mar-18 | Other | WP/II-D-9 1 b 5-7 | 94,425 | | | |
| 140 | Various | Mar-18 | Total | WP/II-D-9 1 b 5-7 | 378,196 | 84,013 | 378,196 | 462,209 |
| 141 | Various | Feb-18 | Regular | WP/II-D-9 1 b 5-7 | 207,622 | | | |
| 142 | Various | Feb-18 | Overtime | WP/II-D-9 1 b 5-7 | 26,067 | | | |
| 144 | Various | Feb-18 | Other | WP/II-D-9 1 b 5-7 | 127,191 | | | |
| 145 | Various | Feb-18 | Total | WP/II-D-9 1 b 5-7 | 360,880 | 57,635 | 360,880 | 418,515 |
| 146 | Various | Jan-18 | Regular | WP/II-D-9 1 b 5-7 | 299,513 | | | |
| 148 | Various | Jan-18 | Overtime | WP/II-D-9 1 b 5-7 | 46,641 | | | |
| 149 | Various | Jan-18 | Other | WP/II-D-9 1 b 5-7 | 90,149 | | | |
| 150 | Various | Jan-18 | Total | WP/II-D-9 1 b 5-7 | 436,303 | 71,551 | 436,303 | 457,854 |
| 151 | | Total | Regular | WP/II-D-9 1 b 5 | 2,920,760 | | | |
| 153 | | Total | Overtime | WP/II-D-9 1 b 6 | 486,614 | | | |
| 154 | | Total | Other | WP/II-D-9 1 b 7 | 931,197 | | | |
| 155 | | Total 2018 | | WP/II-D-9 1 b 5-7 | 4,338,571 | 915,910 | 4,338,571 | 5,254,481 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

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

Witness: Edward Taussig

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

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

CONFIDENTIAL

Test Year Ending 12/31/2019

Schedule II-D-9.1.d Payroll Detail - Merit Increases and Management Salary Increases

Witness: Edward Taussig

See CONFIDENTIAL-HIGHLY SENSITIVE PROTECTED MATERIAL Schedule II-D-9.1.d

Monarch Utilities I L.P.

CONFIDENTIAL

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.1.e Payroll Detail - Total Annual Payroll Increases

Witness: Edward Taussig

See CONFIDENTIAL Schedule II-D-9.1.e

No workpapers.

Monarch Utilities I L.P.

Docket No. 50944

CONFIDENTIAL

Test Year Ending 12/31/2019

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

Witness: Edward Taussig

See CONFIDENTIAL-HIGHLY SENSITIVE PROTECTED MATERIAL Schedule II-D-9.1.f

Monarch Utilities I L.P.

Docket No. 50944

CONFIDENTIAL

Test Year Ending 12/31/2019

Schedule II-D-9.1.g Payroll Detail - Employee Benefits and Incentive Compensation

Witness: Edward Taussig

See CONFIDENTIAL-HIGHLY SENSITIVE PROTECTED MATERIAL Schedule II-D-9.1.g

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.a Pension and OPEB Benefits - Unfunded Costs

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.b Pension and OPEB Benefits - Actuarial Studies

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.c Pension and OPEB Benefits - Costs, Expense and Funding by NARUC Accounts

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.d Pension and OPEB Benefits - Costs, Expense and Funding by NARUC Accounts (Updated)

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.e Pension and OPEB Benefits - Actual and Adjusted ASC 715

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.f Pension and OPEB Benefits - ASC 715 Funding

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.g Pension and OPEB Benefits - ASC 715 Changes

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.h Pension and OPEB Benefits - Accruals

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.2.i Pension and OPEB Benefits - Understatement of Accounting Standards

Witness: Edward Taussig

Monarch does not have Pension and OPEB Benefits.

No Workpaper

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.3.a Other Payroll Information - Deferred Income and Consultant Fees

Witness: Edward Taussig

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

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

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

Witness: Edward Taussig

| Line No | Month (a) | Source (b) | Number of Employees - Direct | | | Number of Shared Employees - Allocated | | | Total Employees - Combined | | |
|---------|---------------|-----------------|------------------------------|----------------|-----------|--|----------------|-----------|----------------------------|----------------|-----------|
| | | | Water (c) | Wastewater (d) | Total (e) | Water (f) | Wastewater (g) | Total (h) | Water (i) | Wastewater (j) | Total (k) |
| 1 | 2015 Avg | WP/II-D-9.3.b.1 | 50 | 10 | 60 | 24 | 4 | 28 | 74 | 14 | 88 |
| 2 | 2016 Avg | WP/II-D-9.3.b.1 | 52 | 9 | 61 | 25 | 4 | 29 | 77 | 13 | 90 |
| 3 | 2017 Avg | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 29 | 79 | 13 | 92 |
| 4 | 2018 Avg | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 94 |
| 5 | Test Year Avg | WP/II-D-9.3.b.2 | 59 | 8 | 67 | 28 | 4 | 32 | 87 | 12 | 99 |
| 6 | Jan-17 | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 29 | 79 | 13 | 92 |
| 7 | Feb-17 | WP/II-D-9.3.b.1 | 53 | 9 | 62 | 25 | 4 | 29 | 78 | 13 | 91 |
| 8 | Mar-17 | WP/II-D-9.3.b.1 | 53 | 9 | 62 | 25 | 4 | 29 | 78 | 13 | 91 |
| 9 | Apr-17 | WP/II-D-9.3.b.1 | 53 | 9 | 62 | 25 | 4 | 29 | 78 | 13 | 90 |
| 10 | May-17 | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 29 | 79 | 13 | 92 |
| 11 | Jun-17 | WP/II-D-9.3.b.1 | 53 | 9 | 62 | 25 | 4 | 29 | 78 | 13 | 91 |
| 12 | Jul-17 | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 29 | 79 | 13 | 92 |
| 13 | Aug-17 | WP/II-D-9.3.b.1 | 55 | 9 | 63 | 26 | 4 | 30 | 81 | 13 | 93 |
| 14 | Sep-17 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 94 |
| 15 | Oct-17 | WP/II-D-9.3.b.1 | 55 | 9 | 63 | 26 | 4 | 30 | 81 | 13 | 93 |
| 16 | Nov-17 | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 29 | 79 | 13 | 92 |
| 17 | Dec-17 | WP/II-D-9.3.b.1 | 55 | 9 | 63 | 26 | 4 | 30 | 81 | 13 | 93 |
| 18 | Jan-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 94 |
| 19 | Feb-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 93 |
| 20 | Mar-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 95 |
| 21 | Apr-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 95 |
| 22 | May-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 93 |
| 23 | Jun-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 95 |
| 24 | Jul-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 93 |
| 25 | Aug-18 | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 29 | 79 | 13 | 92 |
| 26 | Sep-18 | WP/II-D-9.3.b.1 | 54 | 9 | 63 | 25 | 4 | 30 | 79 | 13 | 93 |
| 27 | Oct-18 | WP/II-D-9.3.b.1 | 55 | 9 | 64 | 26 | 4 | 30 | 81 | 13 | 95 |
| 28 | Nov-18 | WP/II-D-9.3.b.1 | 57 | 9 | 67 | 27 | 4 | 31 | 84 | 13 | 98 |
| 29 | Dec-18 | WP/II-D-9.3.b.1 | 58 | 9 | 67 | 27 | 4 | 32 | 85 | 13 | 99 |
| 30 | Jan-19 | WP/II-D-9.3.b.2 | 61 | 8 | 69 | 27 | 4 | 30 | 88 | 12 | 99 |
| 31 | Feb-19 | WP/II-D-9.3.b.2 | 62 | 8 | 70 | 27 | 4 | 31 | 89 | 12 | 101 |
| 32 | Mar-19 | WP/II-D-9.3.b.2 | 61 | 8 | 69 | 27 | 4 | 31 | 88 | 12 | 100 |
| 33 | Apr-19 | WP/II-D-9.3.b.2 | 60 | 8 | 68 | 28 | 4 | 32 | 88 | 12 | 99 |
| 34 | May-19 | WP/II-D-9.3.b.2 | 57 | 8 | 65 | 28 | 4 | 32 | 85 | 12 | 97 |
| 35 | Jun-19 | WP/II-D-9.3.b.2 | 55 | 7 | 62 | 28 | 4 | 32 | 83 | 11 | 94 |
| 36 | Jul-19 | WP/II-D-9.3.b.2 | 58 | 8 | 66 | 28 | 4 | 32 | 86 | 12 | 98 |
| 37 | Aug-19 | WP/II-D-9.3.b.2 | 60 | 8 | 68 | 28 | 4 | 32 | 88 | 12 | 100 |
| 38 | Sep-19 | WP/II-D-9.3.b.2 | 60 | 8 | 68 | 29 | 4 | 33 | 89 | 12 | 101 |
| 39 | Oct-19 | WP/II-D-9.3.b.2 | 59 | 8 | 67 | 29 | 4 | 33 | 88 | 12 | 100 |
| 40 | Nov-19 | WP/II-D-9.3.b.2 | 60 | 8 | 68 | 28 | 4 | 31 | 88 | 12 | 99 |
| 41 | Dec-19 | WP/II-D-9.3.b.2 | 60 | 8 | 68 | 28 | 4 | 32 | 88 | 12 | 100 |
| 42 | Jan-20 | WP/II-D-9.3.b.2 | 60 | 8 | 68 | 28 | 4 | 32 | 88 | 12 | 100 |
| 43 | Feb-20 | WP/II-D-9.3.b.2 | 61 | 8 | 69 | 31 | 4 | 35 | 92 | 12 | 104 |
| 44 | Mar-20 | WP/II-D-9.3.b.2 | 61 | 8 | 69 | 31 | 4 | 35 | 92 | 12 | 104 |
| 45 | Apr-20 | WP/II-D-9.3.b.2 | 62 | 8 | 70 | 31 | 4 | 35 | 93 | 12 | 105 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.3.c Other Payroll Information - Vacation Pay

Witness: Edward Taussig

| Line No | NARUC Account (a) | Account Description (b) | Period (c) | Type (d) | Reference (e) | Per Book (f) | K&M (g) | Adj Total (h) | Functionalization Factor (i) | Water (j) | Wastewater (k) | Total (l) |
|---------|-------------------|--------------------------------|------------|----------|---------------|--------------|---------|---------------|------------------------------|-----------|----------------|-----------|
| 1 | 601 | Salaries and Wages - Employees | Test Year | Accrued | WP/II-D-9.3.c | (586,995) | - | (586,995) | WTR-WWR | (516,556) | (70,439) | (586,995) |
| 2 | 601 | Salaries and Wages - Employees | Test Year | Expensed | WP/II-D-9.3.c | 191,124 | - | 191,124 | WTR-WWR | 168,189 | 22,935 | 191,124 |
| 3 | 601 | Salaries and Wages - Employees | Test Year | Paid | WP/II-D-9.3.c | (226,239) | - | (226,239) | WTR-WWR | (199,090) | (27,149) | (226,239) |
| 4 | | | | | | - | | | | | | |
| 5 | 601 | Salaries and Wages - Employees | 2018 | Accrued | WP/II-D-9.3.c | (229,175) | - | (229,175) | WTR-WWR | (201,674) | (27,501) | (229,175) |
| 6 | 601 | Salaries and Wages - Employees | 2018 | Expensed | WP/II-D-9.3.c | 168,835 | - | 168,835 | WTR-WWR | 148,575 | 20,260 | 168,835 |
| 7 | 601 | Salaries and Wages - Employees | 2018 | Paid | WP/II-D-9.3.c | (151,071) | - | (151,071) | WTR-WWR | (132,943) | (18,129) | (151,071) |
| 8 | | | | | | - | | | | | | |
| 9 | 601 | Salaries and Wages - Employees | 2017 | Accrued | WP/II-D-9.3.c | (246,938) | - | (246,938) | WTR-WWR | (217,306) | (29,633) | (246,938) |
| 10 | 601 | Salaries and Wages - Employees | 2017 | Expensed | WP/II-D-9.3.c | 420,981 | - | 420,981 | WTR-WWR | 370,464 | 50,518 | 420,981 |
| 11 | 601 | Salaries and Wages - Employees | 2017 | Paid | WP/II-D-9.3.c | (455,290) | - | (455,290) | WTR-WWR | (400,655) | (54,635) | (455,290) |

Vacation pay is accrued each month based on the employee's eligible hours multiplied by their rate/hour and this amount equals the amount booked to the Vacation Pay expense account.

Used vacation is calculated by the payroll system for non-exempt while exempt employee vacation hours used is multiplied by the rate per hour. The calculation of the exempt and non-exempt results in the amount paid. Accounting reviews the Accrued Vacation account each month and will make an entry to reflect the total correct amount paid.

Note. The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

CONFIDENTIAL

Test Year Ending 12/31/2019

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

Witness: Edward Taussig

See CONFIDENTIAL Schedule II-D-9.3.d

No workpapers.

| Line No | NARUC Account (a) | Coverage (b) | Most Recent Insurance Premiums Reflected in the Utility's Filing (c) | Basis of Premiums (d) |
|---------|-------------------|--|--|--|
| 1 | 656 | Auto Liability | \$ 106,129 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 2 | 657 | Umbrella | 68,091 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 3 | 659 | General Liability | 113,912 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 4 | 659 | Claims and Settlements | 6,135 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 5 | 659 | Property | 226,664 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 6 | 659 | Employment Practices Liability | 11,248 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 7 | 659 | Broker Fees | 32,884 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 8 | 659 | Pollution | 30,715 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 9 | 659 | Cyber | 10,919 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 10 | 658 | Workers Compensation | 24,186 | Test Year Actual Premiums (allocated in accordance with SouthWest Cost Allocation Manual) + 20% Estimated Increase for Policy Year Beginning 9/1/2020 |
| 11 | 604 | Employee Medical | 1,782,369 | \$973.22 PEPM based on April 2020 Actual Enrollment multiplied by requested headcount included in filing |
| 12 | 604 | Employee Dental | 64,626 | \$77 PEPM based on 2019 Claims Experience multiplied by requested headcount included in filing |
| 13 | 604 | Employee Ancillary Benefits (Life, AD&D, etc.) | 85,311 | Test Year Actual Premiums |
| 14 | 675/775 | Monarch Shared Cost Allocation | (595,654) | Monarch Shared Costs allocated to affiliates in accordance with SouthWest Cost Allocation Manual |
| 15 | 675/775 | Parent Insurance Allocation from SouthWest | 205,263 | Adjusted Test Year Insurance Premiums retained by SouthWest (i.e. medical, dental, ancillary, workers compensation, directors and officers, employment practices liability, general and umbrella, property, cyber, crime and broker fees) allocated in accordance with SouthWest Cost Allocation Manual using three-factor methodology |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No workpapers.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-D-9.3.f Other Payroll Information - Positions Eliminated

Witness: Edward Taussig

No positions have been eliminated.

No Workpapers

Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 Schedule II-D-10 Regulatory Expenses
 Witness: George Freitag

| Line No | Account No (a) | Description (b) | Reference (c) | Docket No. (d) | Test Year Amount (e) | Company Adjustment (f) | Company Request (g) |
|---------|----------------|-------------------------------------|---------------|----------------|----------------------|------------------------|---------------------|
| 1 | 667 | Monarch TCJA Customer Notice | II-D-1 | 48329 | 2,121 | (2,121) | - |
| 2 | | | | | | | |
| 3 | | Total Test Year Regulatory Expenses | | | 2,121 | (2,121) | - |
| 4 | | | | | | | |

| Line No | Account No (h) | Description (i) | Reference (j) | Amount (k) |
|---------|----------------|------------------------|---------------|------------|
| 6 | 667 | Comparison Year - 2017 | II-D-1 | 71,378 |
| 7 | 667 | Comparison Year - 2018 | II-D-1 | 11,589 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No Workpapers

Monarch Utilities I L P
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-E-1 Depreciation Expense - Total Company
Witness Dane Watson

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | Monarch Total (d) | Adjustments (e) | Adjusted Monarch Total (f) | Reversal to Record Depreciation Study Results (g) | Depreciation Study (h) | Revised Depreciation Expense (i) | Func Factor (j) | Functionalization | |
|---------|----------------|---|------------------------|-------------------|-----------------|----------------------------|---|------------------------|----------------------------------|-----------------|-------------------|----------------|
| | | | | | | | | | | | Water (k) | Wastewater (l) |
| 1 | 403 | Total Depreciation Expense - Water Utility | II-E-1 (W) | \$ 3,070,181 | \$ 645,993 | \$ 3,716,174 | \$ (3,460,092) | \$ 3,514,326 | \$ 3,770,408 | WTR-DIRECT | \$ 3,770,408 | \$ - |
| 2 | 403 | Total Depreciation Expense - Wastewater Utility | II-E-1 (S) | 620,314 | (24,768) | 595,545 | (571,854) | 547,041 | 570,732 | WW-DIRECT | - | 570,732 |
| 3 | 403 | Total Depreciation Expense - Shared Utility | II-C-1 (SH) | 654,739 | (12,903) | 641,836 | (640,822) | 585,351 | 586,365 | WTR-WWR | 516,001 | 70,364 |
| 4 | | | | | | | | | | | | |
| 5 | | Total Depreciation Expense | | \$ 4,345,234 | \$ 608,321 | \$ 4,953,555 | \$ (4,672,769) | \$ 4,646,718 | \$ 4,927,504 | | \$ 4,786,409 | \$ 641,096 |
| 6 | | | | | | | | | | | | |

Note The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

No workpapers

Monarch Utilities I L P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-1 (W) Depreciation Expense - Water Operations
Witness: Dane Watson

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | Per Book (d) | Normalizations (e) | Known & Measurable (f) | Adjustments (g) | Adjusted pre-Depreciation Study (h) | Reversal to Record Depreciation Study Results (i) | *Depreciation Study (j) | Total Depreciation Expense (k) |
|---------|----------------|---|------------------------|--------------|--------------------|------------------------|-----------------|-------------------------------------|---|-------------------------|--------------------------------|
| 1 | 303 | Land and Land Rights | WP/II-E-1(W) | 14 | (2) | - | (2) | 13 | (13) | 36,520 | 36,520 |
| 2 | 304 | Structures & Improvements | WP/II-E-1(W) | 419,475 | (15,329) | 72,071 | 56,742 | 476,218 | (476,218) | 404,664 | 404,664 |
| 3 | 306 | Lake, River and Other Intakes | WP/II-E-1(W) | 2,284 | 5,622 | 1,324 | 6,946 | 9,230 | (9,230) | 7,924 | 7,924 |
| 4 | 307 | Wells and Springs | WP/II-E-1(W) | 378,267 | (25,357) | 52,934 | 27,577 | 405,844 | (405,844) | 371,464 | 371,464 |
| 5 | 309 | Supply Mains | WP/II-E-1(W) | - | 211 | - | 211 | 211 | (211) | - | - |
| 6 | 310 | Power Generation Equipment | WP/II-E-1(W) | 260,531 | (54,526) | 79,964 | (24,562) | 235,969 | (235,969) | 138,399 | 138,399 |
| 7 | 311 | Pumping Equipment | WP/II-E-1(W) | 658,169 | (17,915) | 196,263 | 178,348 | 836,517 | (836,517) | 655,000 | 655,000 |
| 8 | 320 | Water Treatment Equipment | WP/II-E-1(W) | 242,376 | (3,653) | 106,807 | 103,154 | 345,529 | (345,529) | 312,447 | 312,447 |
| 9 | 330 | Distributions Reservoirs and Standpipes | WP/II-E-1(W) | 311,342 | (21,778) | 84,745 | 62,967 | 374,309 | (374,309) | 421,614 | 421,614 |
| 10 | 331 | Transmission and Distribution Mains | WP/II-E-1(W) | 444,462 | 13,605 | 119,640 | 133,245 | 577,706 | (577,706) | 696,482 | 696,482 |
| 11 | 333 | Services | WP/II-E-1(W) | 16,451 | 168 | 5,666 | 5,833 | 22,284 | (22,284) | 11,760 | 11,760 |
| 12 | 334 | Meters and Meter Installations | WP/II-E-1(W) | 259,166 | 1,992 | 64,612 | 66,605 | 325,771 | (325,771) | 354,086 | 354,086 |
| 13 | 335 | Hydriants | WP/II-E-1(W) | 7,882 | (33) | 3,015 | 2,983 | 10,865 | (10,865) | 7,038 | 7,038 |
| 14 | 339 | Other Plant and Miscellaneous Equipment | WP/II-E-1(W) | - | - | 206 | 206 | 206 | (206) | 205 | 205 |
| 15 | 340 | Office Furniture and Equipment | WP/II-E-1(W) | 10,865 | 164 | 2,392 | 2,556 | 13,422 | (13,422) | 16,941 | 16,941 |
| 16 | 341 | Transportation Equipment | WP/II-E-1(W) | 4,515 | - | - | - | 4,515 | (4,515) | 3,178 | 3,178 |
| 17 | 343 | Tools, Shop and Garage Equipment | WP/II-E-1(W) | 4,394 | (202) | 441 | 239 | 4,633 | (4,633) | 8,476 | 8,476 |
| 18 | 344 | Laboratory Equipment | WP/II-E-1(W) | 1,225 | (32) | 448 | 417 | 1,642 | (1,642) | 1,711 | 1,711 |
| 19 | 345 | Power Operated Equipment | WP/II-E-1(W) | 55 | - | - | - | 55 | (55) | - | - |
| 20 | 346 | Communication Equipment | WP/II-E-1(W) | 45,472 | 11,357 | 10,709 | 22,066 | 67,538 | 188,544 | 62,105 | 318,187 |
| 21 | 347 | Miscellaneous Equipment | WP/II-E-1(W) | 4,188 | (614) | 43 | (571) | 3,617 | (3,617) | 4,314 | 4,314 |
| 22 | 348 | Other Tangible Plant | WP/II-E-1(W) | (952) | 1,034 | - | 1,034 | 82 | (82) | - | - |
| 23 | | | | | | | | | | | |
| 24 | | Total | | 3,070,181 | (105,286) | 751,279 | 645,993 | 3,716,174 | (3,460,092) | 3,514,326 | 3,770,408 |

*See direct testimony of Dane Watson, Attachment DAW-2

1 All Depreciation expense was reversed to reflect the results of the depreciation study, except for the depreciation being recorded on previously retired assets as approved in Dockets 45570 and 47736.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-1 (S) Depreciation Expense - Wastewater Operations
Witness: Dane Watson

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | Per Book (d) | **Eliminate Actual ECO Margin (e) | Adjusted pre-Depreciation Study (f) | Reversal to Record Depreciation Study Results (g)*** | *Depreciation Study (h) | Total Depreciation Expense (i) |
|---------|----------------|----------------------------------|------------------------|--------------|-----------------------------------|-------------------------------------|--|-------------------------|--------------------------------|
| 1 | 352 | Franchises | No workpaper | 455 | - | 455 | (455) | 500 | 500 |
| 2 | 353 | Land and Land Rights | No workpaper | - | - | - | - | - | - |
| 3 | 354 | Structures and Improvements | No workpaper | 216,282 | (11,712) | 204,570 | (204,570) | 163,724 | 163,724 |
| 4 | 355 | Power Generation Equipment | No workpaper | 2,158 | - | 2,158 | (2,158) | 3,078 | 3,078 |
| 5 | 360 | Collection Sewers - Force | No workpaper | 45,720 | (751) | 44,969 | (44,969) | 52,365 | 52,365 |
| 6 | 361 | Collection Sewers - Gravity | No workpaper | 55,228 | (2,484) | 52,744 | (52,744) | 46,985 | 46,985 |
| 7 | 363 | Services to Customers | No workpaper | 409 | (12) | 397 | (397) | 944 | 944 |
| 8 | 364 | Flow Measuring Devices | No workpaper | 7,052 | (124) | 6,928 | (6,928) | 15,891 | 15,891 |
| 9 | 367 | Flow Measuring Installations | No workpaper | 771 | (295) | 476 | (476) | 403 | 403 |
| 10 | 370 | Receiving Wells | No workpaper | 28,686 | (398) | 28,287 | (28,287) | 28,287 | 28,287 |
| 11 | 371 | Pumping Equipment | No workpaper | 111,932 | (7,627) | 104,305 | (104,305) | 106,129 | 106,129 |
| 12 | 380 | Treatment and Disposal Equipment | No workpaper | 138,176 | (768) | 137,408 | (137,408) | 118,543 | 118,543 |
| 13 | 382 | Outfall Sewer Lines | No workpaper | 7,652 | (43) | 7,608 | (7,608) | 4,203 | 4,203 |
| 14 | 390 | Office Furniture and Equipment | No workpaper | 342 | (20) | 322 | (322) | 568 | 568 |
| 15 | 393 | Tools, Shop and Garage Equipment | No workpaper | 1,232 | - | 1,232 | (1,232) | 1,583 | 1,583 |
| 16 | 394 | Laboratory Equipment | No workpaper | 205 | (21) | 184 | (184) | 258 | 258 |
| 17 | 395 | Power Operated Equipment | No workpaper | 169 | (32) | 137 | (137) | 140 | 140 |
| 18 | 396 | Communication Equipment | No workpaper | 3,845 | (481) | 3,365 | 20,326 | 3,441 | 27,132 |
| 19 | | | | | | | | | |
| 20 | | Total | | 620,314 | (24,768) | 595,545 | (571,854) | 547,041 | 570,732 |

*See direct testimony of Dane Watson, Attachment DAW-2

**To eliminate depreciation expense related to Eco Margin adjustment approved in Docket Nos. 45570 and 47736

*** All Depreciation expense was reversed to reflect the results of the depreciation study, except for the depreciation being recorded on previously retired assets as approved in Dockets 4'

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-E-1 (SH) Depreciation Expense - Shared Operations
Witness Dane Watson

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | Per Book (d) | **Eliminate Actual ECO Margin (e) | Eliminate Assets Excluded from Rate Base (f) | Eliminate Rstmt of Cap O/H and Int (g) | Total Adjustments (h) | Adjusted pre-Depreciation Study (i) | Reversal to Record Depreciation Study Results (j)*** | *Depreciation Study (k) | Total Depreciation Expense (l) |
|---------|----------------|---|------------------------|--------------|-----------------------------------|--|--|-----------------------|-------------------------------------|--|-------------------------|--------------------------------|
| 1 | 303 | Land and Land Rights | No workpaper | - | - | - | - | - | - | - | - | - |
| 2 | 304 | Structures & Improvements | No workpaper | 1,337 | (132) | - | - | (132) | 1,205 | (1,205) | 1,898 | 1,898 |
| 3 | 307 | Wells and Springs | No workpaper | 23,955 | - | - | - | - | 23,955 | (23,955) | 3,821 | 3,821 |
| 4 | 310 | Power Generation Equipment | No workpaper | 6,562 | - | - | - | - | 6,562 | (6,562) | 3,281 | 3,281 |
| 5 | 311 | Pumping Equipment | No workpaper | 2,933 | - | - | - | - | 2,933 | (2,933) | 1,076 | 1,076 |
| 6 | 320 | Water Treatment Equipment | No workpaper | 475 | - | - | - | - | 475 | (475) | 503 | 503 |
| 7 | 330 | Distributions Reservoirs and Standpipes | No workpaper | 6,967 | - | - | - | - | 6,967 | (6,967) | 7,038 | 7,038 |
| 8 | 331 | Transmission and Distribution Mains | No workpaper | 15,460 | (123) | - | - | (123) | 15,337 | (15,337) | 16,178 | 16,178 |
| 9 | 333 | Services | No workpaper | - | - | - | - | - | - | - | - | - |
| 10 | 334 | Meters and Meter Installations | No workpaper | 2,782 | - | - | - | - | 2,782 | (2,782) | 2,821 | 2,821 |
| 11 | 335 | Hydrants | No workpaper | 2,081 | - | - | - | - | 2,081 | (2,081) | 1,599 | 1,599 |
| 12 | 340 | Office Furniture and Equipment | No workpaper | 88,282 | (1) | (4,082) | - | (4,084) | 84,199 | (84,199) | 137,093 | 137,093 |
| 13 | 341 | Transportation Equipment | No workpaper | 681,671 | - | - | - | - | 681,671 | (681,671) | 359,045 | 359,045 |
| 14 | 343 | Tools, Shop and Garage Equipment | No workpaper | 4,032 | - | - | - | - | 4,032 | (4,032) | 5,725 | 5,725 |
| 15 | 344 | Laboratory Equipment | No workpaper | 588 | - | - | - | - | 588 | (588) | 588 | 588 |
| 16 | 345 | Power Operated Equipment | No workpaper | 17,375 | - | - | - | - | 17,375 | (17,375) | 27,357 | 27,357 |
| 17 | 346 | Communication Equipment | No workpaper | 131 | - | - | - | - | 131 | (131) | 131 | 131 |
| 18 | 348 | Other Tangible Plant | No workpaper | (215,524) | - | - | (8,490) | (8,490) | (224,015) | 225,029 | - | 1,014 |
| 18 | 354 | Structures and Improvements | No workpaper | 1,788 | - | - | - | - | 1,788 | (1,788) | 892 | 892 |
| 19 | 361 | Collection Sewers - Gravity | No workpaper | 5,072 | (25) | - | - | (25) | 5,072 | (5,072) | 3,756 | 3,756 |
| 20 | 371 | Pumping Equipment | No workpaper | 67 | (50) | - | - | (50) | 17 | (17) | 27 | 27 |
| 21 | 390 | Office Furniture and Equipment | No workpaper | 2,797 | - | - | - | - | 2,797 | (2,797) | 6,636 | 6,636 |
| 22 | 395 | Power Operated Equipment | No workpaper | 5,886 | - | - | - | - | 5,886 | (5,886) | 5,886 | 5,886 |
| 23 | | Total | | 654,739 | (331) | (4,082) | (8,490) | (12,903) | 641,836 | (640,822) | 585,351 | 586,365 |

*See direct testimony of Dane Watson, Attachment DAW-2

**to eliminate depreciation expense related to Eco Margin adjustment approved in Docket Nos. 45570 and 47736

*** All Depreciation expense was reversed to reflect the results of the depreciation study, except for the depreciation being recorded on previously retired assets as approved in Dockets 45570 and 47736.

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-1.1 Depreciation Methods

Witness: Dane Watson

Please refer to the direct testimony of Dane Watson for a description of the methods for calculation depreciation expense and reserves.

No workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-1.2 Changes in Depreciation Methods

Witness: Dane Watson

Please refer to direct testimony of Dane Watson for a description of the methods for calculation depreciation expense and reserves.

No workpapers.

Monarch Utilities I L.P.
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-E-1.3(W) Field Inspections and Facilities Visits
Witness: Timothy Williford

No workpapers

| Line No | (a) System | (b) PWS ID No | (c) Inspection Date |
|---------|--------------------------------|------------------|------------------------|
| 1 | Acton (Royal Oaks) | 1110055 | 10/25/2019 |
| 2 | Aurora Vista | 2490051 | 8/7/2019 |
| 3 | Bavarian Hills | 0150235 | 1/15/2020 |
| 4 | Beachwood Estates | 1070069 | 6/14/2019 |
| 5 | Benbrook Hills | 2200313 | 7/18/2019 |
| 6 | Blue Water Cove | 2040059 | 1/3/2017 |
| 7 | Briarwood Harbor | 1070220 | 3/7/2019 |
| 8 | Callendar Lake | 2340007 | 7/10/2019 |
| 9 | Camelot Forest | 1610058 | 7/26/2019 |
| 10 | Carolynn Estates | 1070106 | 1/15/2019 |
| 11 | Cascade | 1300005 | 11/16/2016 |
| 12 | Cedar Springs | 1330019 | 4/17/2019 |
| 13 | Cedar Valley | 2040045 | 8/1/2019 |
| 14 | Center Point | 1330007 | 5/23/2019 |
| 15 | Cherokee Shores | 1070206 | 6/13/2017 |
| 16 | Chesswood | 1870088 | 1/30/2018 |
| 17 | Coldspring Terrace | 2040031 | 1/30/2018 |
| 18 | Comanche Cove | 1110060 | 1/10/2020 |
| 19 | Comanche Harbor | 1110022 | 11/13/2018 |
| 20 | Coolcrest | 0150046 | 1/15/2020 |
| 21 | Country Bend & Country Springs | 0150421 | 6/5/2019 |
| 22 | Countrywood | 1870138 | 3/22/2017 |
| 23 | Crowley | 1260011 | 4/10/2019 |
| 24 | Crystal Springs | 1700331 | 1/8/2020 |
| 25 | Dal High Water System | 1070159 | 7/26/2019 |
| 26 | Decker Hills | 1700386 | 10/15/2019 |
| 27 | Denton Creek Estates | 0610015 | 11/20/2018 |
| 28 | Enchanted River | 0100039 | 1/15/2020 |
| 29 | Falcon Crest Addition | 1260076 | 3/20/2019 |
| 30 | Garden Acres | 1870160 | 1/30/2018 |
| 31 | Garden Oaks | 0940030 | 3/5/2020 |
| 32 | Governor's Point | 2040008 | 3/13/2019 |
| 33 | Granbury Acres | 1110109 | 10/25/2019 |
| 34 | Green Acres | 1840120 | 1/9/2020 |
| 35 | Harbor Point | 2280035 | 1/30/2018 |
| 36 | Heritage Park | 1330080 | 10/31/2018 |
| 37 | Hideaway Bay Estates | 1110002 | 11/13/2018 |
| 38 | Highsaw Water | 1070124 | 9/26/2016 |
| 39 | Hills & Dales | 1330030 | 10/31/2018 |
| 40 | Holiday Shores | 0200029 | 9/24/2019 |
| 41 | Holiday Villages of Fork | 2500058 | 2/8/2018 |
| 42 | Holiday Villages of Livingston | 2040067 | 3/22/2017 |
| 43 | Hulon Lakes | 1700014 | 3/29/2016 |
| 44 | Huntington Estates | 1050124 | 2/26/2018 |
| 45 | Indian Hills Harbor | 1580063 | 8/31/2016 |
| 46 | Ivanhoe | 2290010 | 8/21/2018 |
| 47 | Lake Medina Shores | 0100037 | 2/6/2020 |
| 48 | Lakeway Harbor | 2120064 | 6/7/2016 |
| 49 | Lollipop | 1070039 | 9/26/2017 |
| 50 | Longhorn Valley | 1870152 | 1/21/2020 |
| 51 | Markum Ranch Estates | 2200281 | 12/6/2018 |
| 52 | Metroplex Homesteads | 1260074 | 5/30/2017 |
| 53 | Montego Bay Estates | 1110044 | 9/25/2019 |
| 54 | Nolan River Estates | 1260099 | 6/20/2020 |
| 55 | Oak Ridge Estates | 1330134 | 4/26/2016 |
| 56 | Oak Terrace Estates | 1870055 | 11/30/2018 |
| 57 | Oak Trail Shores | 1110004 | 11/29/2017 |
| 58 | Oakview | 0860107 | 3/5/2020 |
| 59 | Oak Wood | 1700454 | 12/18/2018 |
| 60 | Oaks North Mobile Home Park | 0150135 | 12/17/2015 |
| 61 | Oaks Village North | 0460037 | 11/30/2016 |
| 62 | Phillips Acres | 1870146 | 1/30/2018 |
| 63 | Pine Harbor | 1580023 | 9/17/2019 |
| 64 | Pine Trail Shores | 2120035 | 1/2/2019 |
| 65 | Pinwah Pines | 1870130 | 1/3/2017 |

Monarch Utilities I L.P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-1.3(W) Field Inspections and Facilities Visits
Witness Timothy Williford

No workpapers

| Line No | (a) System | (b) PWS ID No. | (c) Inspection Date |
|---------|------------------------------|-------------------|------------------------|
| 66 | Platten Creek | 1300035 | 4/17/2019 |
| 67 | Plum Creek | 1050028 | 11/18/2019 |
| 68 | Ponderosa Addition | 0610175 | 5/20/2016 |
| 69 | Rancho Brazos | 1110036 | 9/25/2019 |
| 70 | Raywood | 1460041 | 8/8/2019 |
| 71 | Ridgecrest Estates - Johnson | 1260035 | 3/20/2019 |
| 72 | Ridgecrest Grayson County | 0910035 | 2/15/2018 |
| 73 | Rimrock | 0460211 | 10/10/2018 |
| 74 | River Bend | 0100042 | 1/15/2020 |
| 75 | River Oaks Ranch | 1050099 | 1/30/2019 |
| 76 | Rocky Creek | 1630038 | 5/23/2019 |
| 77 | Rocky Point Estates "A"/"B" | 0910038 | 2/15/2018 |
| 78 | Serenty Woods | 1700483 | 3/24/2016 |
| 79 | Shepherd Hills Estates | 2040061 | 11/2/2017 |
| 80 | Sherwood Shores | 0910040 | 1/30/2020 |
| 81 | Silver Saddle | 2200299 | 12/6/2018 |
| 82 | Southern Acres | 1260094 | 5/23/2017 |
| 83 | Southern Hills | 1330128 | 12/13/2018 |
| 84 | Spanish Park Estates | 1840026 | 1/9/2020 |
| 85 | Stage Coach | 0150096 | 1/15/2020 |
| 86 | Stonecrest Estates | 0610059 | 11/6/2015 |
| 87 | Sundance | 1260025 | 4/10/2019 |
| 88 | Tanglewood | 0910052 | 4/19/2018 |
| 89 | Tex Rides Fifth | 1260037 | 4/14/2016 |
| 90 | Tower Terrace | 0360069 | 1/8/2019 |
| 91 | Triple H Estates | 1260116 | 5/23/2017 |
| 92 | Twin Creeks Addition | 1260038 | 2/28/2019 |
| 93 | Verde Park | 1330027 | 10/18/2018 |
| 94 | Villas of Willowbrook | 1013599 | 11/4/2019 |
| 95 | Vista Hills | 1330169 | 10/18/2018 |
| 96 | West Meadows | 1260063 | 4/10/2019 |
| 97 | West Park Village | 1260077 | 5/16/2017 |
| 98 | Western Hills Harbor | 1110005 | 12/6/2019 |
| 99 | Western Lake Estates | 1840014 | 12/4/2018 |
| 100 | Westside | 2200079 | 7/18/2019 |
| 101 | Southwest Utilities | 1010230 | 2/12/2015 |
| 102 | Westview - Parker County | 1840105 | 1/9/2020 |
| 103 | Westwood Beach | 1070085 | 10/25/2019 |
| 104 | Westwood Oaks MHP | 1330015 | 3/26/2019 |
| 105 | Windmill/Kestrel | 0460221 | 6/18/2019 |
| 106 | Winwood Oaks | 1330141 | 10/31/2018 |
| 107 | Woodhaven MHP | 1330024 | 10/31/2018 |
| 108 | Wynwood Haven | 0610037 | 11/9/2015 |
| 109 | Chisholm Hills Estates | 2490044 | 7/12/2018 |
| 110 | Coyote Ridge Addition | 2490053 | 7/12/2018 |
| 111 | Hills of Oliver Creek | 2490046 | 1/18/2018 |
| 112 | Sage Brush Estates | 2490058 | 9/21/2017 |
| 113 | Sky View Ranch Estates | 2490061 | 7/12/2018 |
| 114 | Windmill Trail | 2490050 | 10/10/2017 |
| 115 | Shaded Lane Estates | 1260103 | 6/26/2018 |
| 116 | Inverness Point | 2270102 | 6/14/2019 |

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-1.3(S) Field Inspections and Facilities Visits

Witness: Timothy Williford

No workpapers

| Line No | (a) System | (b) Permit Id No. | (c) Inspection Date |
|---------|--------------------------------|----------------------|------------------------|
| 1 | Lake Fork Estates | WQ0014055-001 | 7/18/2019 |
| 2 | Cherokee Shores | WQ0013879001 | 4/18/2018 |
| 3 | Beachwood Estates | WQ0011282001 | 4/18/2018 |
| 4 | Blue Water Cove | WQ0014179001 | 12/17/2019 |
| 5 | Harbor Point | WQ0013547001 | 12/19/2017 |
| 6 | Holiday Villages of Livingston | WQ0014056001 | 10/10/2019 |
| 7 | Tower Terrace | WQ0012478-001 | 7/1/2019 |
| 8 | Decker Hills | WQ0012587001 | 11/29/2018 |
| 9 | Oak Trail Shores | WQ0002678000 | 4/27/2017 |
| 10 | River Oaks Ranch | WQ0004196000 | 5/3/2017 |
| 11 | Holiday Villages of Medina | WQ0014167001 | 10/15/2015 |

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-1.4(W) Depreciation Studies Water

Witness: Dane Watson

See Depreciation Study and direct testimony of Dane Watson.

No workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-1.4(S) Depreciation Studies Wastewater

Witness: Dane Watson

See Depreciation Study and direct testimony of Dane Watson.

No workpapers

Monarch Utilities I L.P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-2 Taxes Other Than Federal Income Taxes
Witness Victoria R. Shupak

| Line No | Account No (a) | Description (b) | Reference Schedule (c) | Water (d) | Wastewater (e) | Shared (f) | Normalization (g) | K&M Adjustment (h) | Adjusted Monarch Total (i) | Func Factor (j) | Functionalization | |
|---------|----------------|---|------------------------|-----------|----------------|------------|-------------------|--------------------|----------------------------|-----------------|-------------------|----------------|
| | | | | | | | | | | | Water (k) | Wastewater (l) |
| 1 | | Payroll-Related Taxes | | | | | | | | | | |
| 2 | 408.12 | FICA | No workpaper | - | - | 718,306 | - | 80,015 | 798,320 | WTR-WWR | 702,522 | 95,798 |
| 3 | 408.12 | Federal Unemployment | No workpaper | - | - | 1,334 | - | - | 1,334 | WTR-WWR | 1,174 | 160 |
| 4 | 408.12 | State Unemployment | No workpaper | - | - | 46,245 | - | - | 46,245 | WTR-WWR | 40,696 | 5,549 |
| 5 | | Total Payroll-Related | | - | - | 765,885 | - | 80,015 | 845,899 | | 744,391 | 101,508 |
| 6 | | | | | | | | | | | | |
| 7 | | Property-Related | | | | | | | | | | |
| 8 | 408.11 | Ad Valorem Taxes | II-E-2 1 | 382,589 | 63,137 | 57,989 | 6,263 | 116,636 | 626,614 | WTR-WWR | 556,518 | 70,096 |
| 9 | | Total Property-Related Taxes | | 382,589 | 63,137 | 57,989 | 6,263 | 116,636 | 626,614 | | 556,518 | 70,096 |
| 10 | | | | | | | | | | | | |
| 11 | 408.10 | TCEQ Assessment | No workpaper | - | - | 74,452 | 400 | 42,127 | 116,979 | WTR-WWR | 108,045 | 8,934 |
| 12 | 408.13 | State Gross Receipts | No workpaper | - | - | 84,565 | - | 16,834 | 101,399 | WTR-DIRECT | 91,251 | 10,148 |
| 13 | | Total Other Taxes | | - | - | 159,017 | 400 | 58,961 | 218,378 | | 199,296 | 19,082 |
| 14 | | | | | | | | | | | | |
| 15 | 409 | Texas Margins Tax | No workpaper | - | - | 167,309 | - | 6,472 | 173,782 | WTR-WWR | 153,705 | 20,077 |
| 16 | | | | | | | | | | | | |
| 17 | | Total Taxes Other Than Federal Income Taxes | | 382,589 | 63,137 | 1,150,200 | 6,663 | 262,084 | 1,864,673 | | 1,653,910 | 210,763 |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-2.1 Ad Valorem Taxes - Per Books

Witness: Victoria R. Shupak

| Line No | Account No (a) | Description (b) | Reference (c) | Monarch Total (d) | K&M Adjustment (e) | Adjusted Monarch Total (f) | Func. Factor (g) | Functionalization | |
|---------|----------------|--|---------------|-------------------|--------------------|----------------------------|------------------|-------------------|----------------|
| | | | | | | | | Water (h) | Wastewater (i) |
| 1 | 408.1 | Test Year Taxes Assessed & Paid | No workpaper | 479,393 | 125,422 | 604,815 | WTR-WWR | 532,237 | 72,578 |
| 2 | | Gross Cost of Plant as of 12/31/2018 | No workpaper | 136,982,452 | 23,569,862 | 160,552,314 | WTR-WWR | 141,286,036 | 19,266,278 |
| 3 | | Net Cost of Plant as of 12/31/2018 | No workpaper | 77,993,113 | 14,816,091 | 92,809,204 | WTR-WWR | 81,672,099 | 11,137,104 |
| 4 | | Plant Balance on which Ad Valorem Taxes Assessed | No workpaper | 27,183,733 | 7,176,110 | 34,359,843 | WTR-WWR | 30,236,662 | 4,123,181 |
| 5 | | | | | | | | | |
| 6 | 408.1 | 1/1/2018-12/31/2018 Taxes Assessed & Paid | No workpaper | 479,475 | 136,376 | 615,851 | WTR-WWR | 541,949 | 73,902 |
| 7 | | 2018 per book Accrued expense | No workpaper | 538,106 | 157,453 | 695,559 | WTR-WWR | 612,092 | 83,467 |
| 8 | | Gross Cost of Plant as of 1/1/2017 | No workpaper | 133,635,215 | 19,612,369 | 153,247,583 | WTR-WWR | 134,857,873 | 18,389,710 |
| 9 | | Net Cost of Plant as of 1/1/2017 | No workpaper | 78,277,898 | 12,546,522 | 90,824,421 | WTR-WWR | 79,925,490 | 10,898,930 |
| 10 | | Plant Balance on which Ad Valorem Taxes Assessed | No workpaper | 27,070,846 | 7,491,927 | 34,562,773 | WTR-WWR | 30,415,240 | 4,147,533 |
| 11 | | | | | | | | | |
| 12 | 408.1 | 1/1/2017-12/31/2017 Taxes Assessed & Paid | No workpaper | 580,310 | 169,673 | 749,983 | WTR-WWR | 659,985 | 89,998 |
| 13 | | 2017 per book accrued expense | No workpaper | 503,541 | 162,881 | 666,422 | WTR-WWR | 586,452 | 79,971 |
| 14 | | Gross Cost of Plant as of 1/1/2016 | No workpaper | 129,406,977 | 18,885,450 | 148,292,427 | WTR-WWR | 130,497,336 | 17,795,091 |
| 15 | | Net Cost of Plant as of 1/1/2016 | No workpaper | 74,465,272 | 12,336,210 | 86,801,482 | WTR-WWR | 76,385,304 | 10,416,178 |
| 16 | | Plant Balance on which Ad Valorem Taxes Assessed | No workpaper | 28,134,043 | 8,471,350 | 36,605,393 | WTR-WWR | 32,212,746 | 4,392,647 |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | | | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-3 Federal Income Tax Calculation

Witness: Victoria R. Shupak

| Line No. | Account No. (a) | Description (b) | Reference (c) | Monarch Total (d) | Adjustment (e) | Adjusted Monarch Total (f) | Func. Factor (g) | Functionalization | |
|----------|-----------------|---|---------------|-------------------|----------------|----------------------------|--------------------------|-------------------|----------------|
| | | | | | | | | Water (h) | Wastewater (i) |
| 1 | | Federal Income Taxes | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | Return on Rate Base | No Workpaper | \$ 6,902,797 | \$ 1,845,217 | \$ 8,748,014 | WTR/WW-DIRECT WTR-WWR | \$ 7,698,252 | \$ 1,049,762 |
| 4 | | | | | | | | | |
| 5 | | Deductions: | | | | | | | |
| 6 | | Synchronized Interest | No Workpaper | 2,338,004 | 624,982 | 2,962,986 | WTR/WW-DIRECT WTR-WWR | 2,533,736 | 429,250 |
| 7 | | ITC Amortization | No Workpaper | - | - | - | | - | - |
| 8 | | Amortization of Protected Excess DFIT | No Workpaper | (5,394) | (10,376) | (15,771) | | (13,878) | (1,892) |
| 9 | | Amortization of Non-Protected Excess DFIT | No Workpaper | 1,675 | 566 | 2,241 | | 1,972 | 269 |
| 10 | | Interest on FIN 48 | No Workpaper | - | - | - | | - | - |
| 11 | | Prior Period Adjustments | No Workpaper | - | - | - | | - | - |
| 12 | | Amortization of Organization Expenditures | No Workpaper | - | - | - | | - | - |
| 13 | | OPEB Medicare Subsidy | No Workpaper | - | - | - | | - | - |
| 14 | | Employee Compensation Plans | No Workpaper | - | - | - | | - | - |
| 15 | | Subtotal | | 2,334,284 | 615,172 | 2,949,456 | WTR/WW-DIRECT WTR-WWR | 2,521,830 | 427,626 |
| 16 | | Additions: | | | | | | | |
| 17 | | Meals, Entertainment and Club Dues | No Workpaper | 1,099 | - | 1,099 | | 967 | 132 |
| 18 | | Prior Period Adjustments | No Workpaper | - | - | - | | - | - |
| 19 | | Fines and Penalties | No Workpaper | - | - | - | | - | - |
| 20 | | Depreciation Differences | No Workpaper | - | - | - | | - | - |
| 21 | | | | | | | | | |
| 22 | | Taxable Component of Return | | 4,569,611 | 1,230,046 | 5,799,657 | WTR/WW-DIRECT WTR-WWR | 5,177,389 | 622,267 |
| 23 | | Federal Income Tax Factor | No Workpaper | 26.58% | 26.58% | 26.58% | | 26.58% | 26.58% |
| 24 | | | | | | | | | |
| 25 | | Federal Income Taxes Before Adjustments | | 1,214,707 | 326,974 | 1,541,681 | | 1,376,268 | 165,413 |
| 26 | | | | | | | | | |
| 27 | | Tax Credits | No Workpaper | | | | | | |
| 28 | | ITC Amortization | No Workpaper | - | - | - | | - | - |
| 29 | | Amortization of Protected Excess DFIT | No Workpaper | - | - | - | | - | - |
| 30 | | Amortization of Non-Protected Excess DFIT | No Workpaper | - | - | - | | - | - |
| 31 | | Interest on FIN 48 | No Workpaper | - | - | - | | - | - |
| 32 | | Rate Differential | No Workpaper | - | - | - | | - | - |
| 33 | | Depreciation Differences | No Workpaper | - | - | - | | - | - |
| 34 | | Prior Period Adjustments | No Workpaper | - | - | - | | - | - |
| 35 | | | | | | | | | |
| 36 | | Total Federal Income Taxes | | 1,214,707 | 326,974 | 1,541,681 | | 1,376,268 | 165,413 |
| 37 | | | | | | | | | |
| 38 | | Calculation of Synchronized Interest: | | | | | | | |
| 39 | | Total Rate Base | II-B | 82,996,234 | 22,186,092 | 105,182,326 | | 89,944,493 | 15,237,833 |
| 40 | | Long Term Debt | II-C-1 | 2.82% | 2.82% | 2.82% | | 2.82% | 2.82% |
| 41 | | Synchronized Interest | | 2,338,004 | 624,982 | 2,962,986 | | 2,533,736 | 429,250 |
| 42 | | | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

000983

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3.1 Federal Income Tax Reconciliation
Witness Victoria R. Shupak

| Line No | Description (a) | Reference (b) | 2018 Tax Return (c) | Test Year (d) | Known and Measurable Adjustments (e) | Adjusted Test Year (f) | Functional Factor (g) | Functionalization | | Explanation (j) | |
|---------|--|------------------|------------------------|------------------|---|---------------------------|--------------------------|-------------------|-------------------|--|--|
| | | | | | | | | Water (h) | Wastewater (i) | | |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | Pre-Tax Book Income | II-A-2.2 | 4,429,882 | 3,731,660 | (1,323,179) | 2,408,481 | WTR-WWR | 2,119,464 | 289,018 | | |
| 6 | | | | | | | | | | | |
| 7 | <i>Permanent Items</i> | | | | | | | | | | |
| 8 | Political Contributions | | 78,554 | - | - | - | WTR-WWR | - | - | Non-deductible Political Contributions | |
| 9 | Meals & Entertainment | | 4,489 | 1,099 | - | 1,099 | WTR-WWR | 967 | 132 | Meals & Entertainment deductible at 50% | |
| 10 | Fines & Penalties | | 17,433 | - | - | - | WTR-WWR | - | - | Non-deductible Fines & Penalties | |
| 11 | Total Permanent Differences | | 100,476 | 1,099 | - | 1,099 | | 967 | 132 | | |
| 12 | | | | | | | | | | | |
| 13 | <i>Temporary Items</i> | | | | | | | | | | |
| 14 | State Taxes | II-A-2.2 | (366,635) | (167,309) | (6,472) | (173,782) | WTR-WWR | (152,928) | (20,854) | Texas Margins Tax (70% of revenues @ .75%) | |
| 15 | Prepays | WP/II-E-3.1a | 5,452 | (14,384) | 388 | (13,996) | WTR-WWR | (12,316) | (1,680) | Accrued Prepayments | |
| 16 | Accrued Vacation | WP/II-E-3.1a | (17,763) | 357,821 | - | 357,821 | WTR-WWR | 314,882 | 42,939 | Accrued Vacation | |
| 17 | Accrued Professional Fees | WP/II-E-3.1a | - | (1,005) | - | (1,005) | WTR-WWR | (884) | (121) | Accrued Payroll | |
| 18 | Bad Debt | WP/II-E-3.1a | (50,700) | (78,216) | 1,373 | (76,843) | WTR-WWR | (67,622) | (9,221) | Allowance for Doubtful Accounts | |
| 19 | Charitable Contributions Carryover | | 38,820 | - | - | - | | - | - | | |
| 20 | Taxable Contributions | | 583,550 | - | - | - | | - | - | | |
| 21 | Gain/Loss on Sale of Assets | | (76,400) | - | - | - | WTR-WWR | - | - | Gain or Loss on Disposals | |
| 22 | Amortization Expense - Tax > Book | | - | - | (404,363) | (404,363) | WTR-DIRECT | (404,363) | - | | |
| 23 | Depreciation - Book > Tax | WP/II-E-3.1b | (1,383,534) | 3,145,582 | 66,204 | 3,211,786 | WTR-WWR | 2,826,372 | 385,414 | Depreciation of Tangible Property | |
| 24 | Total Temporary Items | | (1,267,210) | 3,242,489 | (342,870) | 2,899,618 | | 2,503,141 | 396,478 | | |
| 25 | | | | | | | | | | | |
| 26 | Taxable Income | | 3,263,148 | 6,975,248 | (1,666,049) | 5,309,199 | | 4,623,571 | 685,627 | | |
| 27 | | | | | | | | | | | |
| 28 | | | | | | | | | | | |
| 29 | <i>Temporary Differences per Return not applicable to Monarch Utilities I L.P. rate base</i> | | | | | | | | | | |
| 30 | Asset Retirement Obligation | | 105,393 | | | | | | | | |
| 31 | Deferred Gain - NM Condemnation | | 1,982,817 | | | | | | | | |
| 32 | Amortization Expense - Tax > Book | | (790,206) | | | | | | | Amortization of Tax Goodwill | |
| 33 | | | | | | | | | | | |
| 34 | Taxable Income per the 2018 tax return | | 4,561,157 | | | | | | | | |
| 35 | | | | | | | | | | | |

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-3.2 Federal Income Tax Timing Differences Reconciliation

Witness: Victoria R. Shupak

There are no differences that produce federal income taxes at a rate different from the statutory federal income tax rate.

No workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-E-3.3 Plant Adjustments

Witness: Victoria R. Shupak

| Line No. | Account No. (a) | Description (b) | Reference Schedule (c) | Tax In-Service Date (d) | Tax Basis (e) | Tax Depreciation (f) | Tax Depreciation Forms/Amounts | | Amount of ADFIT as of Test Year End (i) |
|----------|-----------------|------------------------------|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|---|
| | | | | | | | 1/1/2020 - 12/31/2020 (g) | 1/1/2021 - 12/31/2021 (h) | |
| 1 | 101 | Plant Additions - Water | II-E-3.3(W) | 7/1/2015 - 012/31/2019 | 30,020,141.78 | 1,425,688.70 | 1,589,060.46 | 1,469,662.00 | (317,349) |
| 2 | 101 | Plant Additions - Wastewater | II-E-3.3(S) | 7/1/2015 - 012/31/2019 | 2,829,840.39 | 112,172.71 | 126,175.63 | 123,003.38 | (20,825) |
| 3 | 101 | Plant Additions - Shared | II-E-3.3(SH) | 7/1/2015 - 012/31/2019 | 4,844,930.75 | 875,226.49 | 974,861.17 | 534,601.48 | (153,876) |
| Total | | | | | 37,694,912.92 | 2,413,087.90 | 2,690,097.26 | 2,127,266.86 | (492,050.18) |

Tax Depreciation method - Water Utility property is depreciated using the straight-line method over 25 years. Other asset additions are depreciated using the MACRS depreciation method over the assets useful life.

No Workpapers

Note: The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records.

Monarch Utilities I L P.
 Docket No 50944
 Test Year Ending 12/31/2019
 Schedule II-E-3.3(W) - Plant Adjustments - Water
 Witness Victoria R Shupak

| Line No | Account No (a) | Asset No (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum. Depreciation @ Test Year-End (i) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|--------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|---|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 1 | 311.2 | 20008697 | 3 hp grundfos pump Well #1 | II-3.3 | 12/15/16 | 3,494.91 | 139.80 | 139.80 | 139.80 | (431.05) | (718.39) | 287.34 |
| 2 | 311.2 | 20008698 | 3hp 480 v 3ph motor Well #1 | II-3.3 | 12/15/16 | 2,660.59 | 106.42 | 106.42 | 106.42 | (378.13) | (546.89) | 218.76 |
| 3 | 334.4 | 20010486 | Register Improvements Project-ROOK | II-3.3 | 07/16/19 | 802.42 | 40.12 | 76.23 | 68.61 | (40.12) | (20.06) | (20.06) |
| 4 | 334.4 | 20010658 | 2" well meter @ Action Royal Oaks Well #1 | II-3.3 | 08/15/19 | 971.25 | 48.56 | 97.27 | 83.04 | (48.56) | (20.23) | (28.33) |
| 5 | 330.4 | 20010704 | (1) 3,500 gallon Pressure Tank @ Royal Oaks Plnt | II-3.3 | 10/31/19 | 72,649.50 | 1,452.99 | 2,905.98 | 7,905.98 | (1,452.99) | (363.25) | (1,089.74) |
| 6 | 330.4 | 20010710 | 81 gallon pressure tank @ Plant Action Royal Oaks | II-3.3 | 11/05/19 | 3,052.86 | 61.06 | 122.12 | 122.12 | (61.06) | (10.18) | (50.88) |
| 7 | 311.2 | 20010711 | Yaskwa pump VFD @ Plant Action Royal Oaks | II-3.3 | 11/05/19 | 14,269.62 | 713.48 | 1,355.61 | 1,220.05 | (713.48) | (158.55) | (554.93) |
| 8 | 304.2 | 10000935 | GENERATOR TRANSFER SWITCH-WELL NO 1 | II-3.3 | 01/10/17 | 4,116.32 | 164.65 | 164.65 | 164.65 | (411.63) | (374.22) | (37.41) |
| 9 | 304.2 | 10000960 | GENERATOR CABLES FOR EMERGENCY GENERATOR | II-3.3 | 01/10/17 | 1,829.85 | 73.19 | 73.19 | 73.19 | (182.98) | (166.35) | (16.63) |
| 10 | 311.2 | 20008858 | 3' FLANGED CYCLE STOP VALVE-BOOSTER PUMP NO 3 | II-3.3 | 03/09/17 | 2,724.08 | 476.57 | 340.37 | 243.12 | (1,532.80) | (514.55) | (1,018.25) |
| 11 | 311.2 | 20008859 | 15HP CENTRIFUGAL PUMP-BOOSTER PUMP NO 3 | II-3.3 | 03/09/17 | 6,676.68 | 1,167.93 | 834.74 | 595.88 | (3,756.85) | (1,261.15) | (2,495.70) |
| 12 | 320.3 | 20008968 | INTERCONNECT VALVE TCS10 WELL#1 | II-3.3 | 01/01/17 | 1,802.13 | 154.08 | 138.67 | 124.81 | (415.39) | (279.63) | (135.76) |
| 13 | 330.4 | 20009252 | AERATION FOR GROUND STORAGE TANK | II-3.3 | 01/01/17 | 22,763.15 | 910.53 | 910.53 | 910.53 | (2,276.32) | (1,372.65) | (903.67) |
| 14 | 346.5 | 20009253 | 900 MHZ BASE STATION-RADIO COMM.-IGWD | II-3.3 | 11/16/17 | 8,575.78 | 733.23 | 659.91 | 593.92 | (1,976.72) | (929.04) | (1,047.68) |
| 15 | 346.5 | 20009254 | 900 MHZ BASE STATION-RADIO COMM.-TGWD | II-3.3 | 11/16/17 | 8,575.79 | 733.23 | 659.91 | 593.92 | (1,976.72) | (929.04) | (1,047.68) |
| 16 | 320.3 | 20009620 | INTERCONNECT VALVE TCS10 WELL#2 | II-3.3 | 06/26/18 | 1,170.00 | 111.15 | 100.04 | 90.03 | (169.65) | (126.48) | (43.17) |
| 17 | 311.2 | 20009894 | REWIRE PUMP CONTROLS-AVA GWP | II-3.3 | 12/31/18 | 1,210.75 | 115.02 | 103.52 | 93.17 | (175.56) | (141.26) | (34.30) |
| 18 | 334.4 | 20010423 | Register Improvements Project-AVA | II-3.3 | 07/16/19 | 1,467.28 | 73.36 | 139.39 | 125.45 | (73.36) | (36.68) | (36.68) |
| 19 | 304.5 | 10001027 | (2) 200AMP Transfer Switch Water Plant Beachwood E | II-3.3 | 12/31/18 | 7,994.74 | 319.77 | 319.77 | 319.77 | (479.66) | (499.64) | 19.98 |
| 20 | 304.5 | 10001028 | (1) 200AMP Fused Disconnect Water Plant Beachwood | II-3.3 | 12/31/18 | 1,733.24 | 69.33 | 69.33 | 69.33 | (104.00) | (108.32) | 4.32 |
| 21 | 304.5 | 10001067 | 3FT of concrete wall @ Beachwood Wtr Plnt | II-3.3 | 04/13/19 | 30,525.00 | 610.50 | 1,221.00 | 1,221.00 | (610.50) | (693.75) | 83.25 |
| 22 | 304.5 | 10001068 | Overhead Door Water Plant Beachwood Estates | II-3.3 | 05/03/19 | 1,359.75 | 27.70 | 54.39 | 54.39 | (27.70) | (27.47) | 0.27 |
| 23 | 320.3 | 20008345 | 1720E Turbidimeter with sc200 Controller, 2 Ch | II-3.3 | 02/17/16 | 3,295.36 | 131.82 | 131.82 | 131.82 | (505.31) | (860.45) | 355.14 |
| 24 | 344.5 | 20008436 | 2100Q TURBIDIMETER | II-3.3 | 01/01/16 | 1,403.67 | 56.15 | 56.15 | 56.15 | (274.60) | (374.32) | 149.77 |
| 25 | 310.2 | 20008590 | SEW EURO DRIVE MOTOR CLARIFIER #1-BDES | II-3.3 | 03/08/16 | 1,763.52 | 70.54 | 70.54 | 70.54 | (270.40) | (450.68) | 180.28 |
| 26 | 320.3 | 20008790 | 1720E Turbidimeter | II-3.3 | 01/01/17 | 5,084.37 | 889.40 | 635.28 | 453.77 | (2,860.89) | (1,468.82) | (1,392.07) |
| 27 | 311.2 | 20008791 | 3/ea Stenner Pumps | II-3.3 | 01/01/17 | 2,452.95 | 429.09 | 429.09 | 306.49 | (1,180.23) | (708.63) | (671.60) |
| 28 | 320.3 | 20008792 | Colorimeter | II-3.3 | 01/01/17 | 1,171.66 | 204.96 | 146.40 | 104.57 | (659.28) | (338.48) | (320.80) |
| 29 | 320.3 | 20008793 | 1-1/2 Dir Read Meter | II-3.3 | 01/01/17 | 475.16 | 83.17 | 59.37 | 42.41 | (267.37) | (137.28) | (130.09) |
| 30 | 320.3 | 20008794 | 4 FLG HP TURBINE METER | II-3.3 | 01/01/17 | 1,628.20 | 784.82 | 203.44 | 145.32 | (916.16) | (470.38) | (445.78) |
| 31 | 331.4 | 20008795 | 2" Street Valves BDES Indistrict | II-3.3 | 01/01/17 | 2,761.80 | 110.47 | 110.47 | 110.47 | (276.18) | (97.86) | (178.32) |
| 32 | 320.3 | 20008800 | 2100N Turbidimeter-Beachwood WTP | II-3.3 | 03/16/17 | 2,210.65 | 386.70 | 276.72 | 197.30 | (1,243.89) | (417.57) | (826.32) |
| 33 | 344.5 | 20008862 | Chlorination System Analyzer/Chart Recorder | II-3.3 | 05/19/17 | 1,326.70 | 131.99 | 165.71 | 118.36 | (746.23) | (235.76) | (510.47) |
| 34 | 330.4 | 20009102 | PIPING & SUPPLY LINES IN FRESH WATER TANK | II-3.3 | 09/30/17 | 4,214.20 | 168.57 | 168.57 | 168.57 | (421.42) | (196.65) | (224.77) |
| 35 | 331.4 | 20009484 | 60' OF 3" WATER LINE 204 TURNER DR | II-3.3 | 04/10/18 | 2,189.30 | 87.57 | 87.57 | 87.57 | (131.36) | (51.62) | (79.74) |
| 36 | 311.2 | 20009556 | STARTER RAW WATER CONTROLLER #2 | II-3.3 | 04/18/18 | 1,126.37 | 107.00 | 96.30 | 86.67 | (161.32) | (143.92) | (19.40) |
| 37 | 344.5 | 20009682 | CL 17 Lab Equipment Beachwood Water Plant | II-3.3 | 09/14/18 | 3,447.55 | 377.52 | 294.77 | 265.29 | (499.90) | (306.45) | (193.45) |
| 38 | 345.5 | 20009718 | 1/2 HP Air Compressor at Beachwood Water Plant | II-3.3 | 10/22/18 | 1,481.95 | 140.79 | 176.71 | 114.04 | (214.89) | (123.50) | (91.39) |
| 39 | 311.2 | 20009791 | Transfer pump meter Water Plant Beachwood Estates | II-3.3 | 12/31/18 | 1,481.95 | 140.79 | 176.71 | 114.04 | (214.89) | (123.50) | (91.39) |
| 40 | 371.3 | 20009815 | Dual Seal Grinder Pump 115V 103 Sunset CV | II-3.3 | 12/31/18 | 1,054.91 | 42.20 | 42.20 | 42.20 | (63.30) | - | (63.30) |
| 41 | 371.3 | 20009818 | Dual Seal Grinder Pump 115V 118 Plum Thicket | II-3.3 | 12/31/18 | 976.36 | 39.06 | 39.06 | 39.06 | (58.59) | - | (58.59) |
| 42 | 370.3 | 20009821 | 5FT of 6in Pipe Sewer Plant Beachwood Estates | II-3.3 | 12/31/18 | 23,344.99 | 933.80 | 933.80 | 933.80 | (1,400.70) | - | (1,400.70) |
| 43 | 311.2 | 20009889 | 40GPD STENNER PUMP-BDES WATER PLANT | II-3.3 | 12/31/18 | 2,548.48 | 242.11 | 217.90 | 196.11 | (369.53) | (353.54) | (15.99) |
| 44 | 311.2 | 20009958 | (2) Submersible Raw water Pumps Cherokee Plant | II-3.3 | 17/31/18 | 5,311.57 | 504.59 | 454.14 | 408.72 | (770.17) | (649.18) | (120.99) |
| 45 | 311.2 | 20010135 | 30HP Motor BDES Merrimac Lift Station | II-3.3 | 01/01/19 | 1,339.96 | 67.00 | 127.30 | 114.57 | (67.00) | (89.33) | 22.33 |
| 46 | 320.3 | 20010191 | Flow Meter at Beachwood Surface Water Plant | II-3.3 | 05/03/19 | 2,463.17 | 123.16 | 234.00 | 210.60 | (123.16) | (109.47) | (13.69) |
| 47 | 371.3 | 20010410 | 2HP Dual Grnd Pump 222 Channelview Dr | II-3.3 | 07/08/19 | 1,425.46 | 28.51 | 57.02 | 57.02 | (28.51) | - | (28.51) |
| 48 | 334.4 | 20010425 | Register Improvements Project-BDES | II-3.3 | 07/16/19 | 4,390.38 | 219.52 | 417.09 | 375.38 | (219.52) | (109.76) | (109.76) |
| 49 | 331.4 | 20010452 | (2) 4" gate valve BDES WTP | II-3.3 | 07/08/19 | 1,750.76 | 35.02 | 70.03 | 70.03 | (35.02) | (10.30) | (24.72) |
| 50 | 371.3 | 20010564 | 2HP Dual Grnd Pump 118 Plum Thicket | II-3.3 | 07/22/19 | 1,018.82 | 20.38 | 40.75 | 40.75 | (20.38) | - | (20.38) |
| 51 | 371.3 | 20010567 | Dual Seal Grinder Pump 115V 111 Brentwood Estates | II-3.3 | 01/08/19 | 837.73 | 16.75 | 33.49 | 33.49 | (16.75) | - | (16.75) |
| 52 | 371.3 | 20010573 | 2HP Dual Grnd Pump @ 128 Hilltop Dr | II-3.3 | 04/29/19 | 929.74 | 18.59 | 37.17 | 37.17 | (18.59) | - | (18.59) |
| 53 | 331.4 | 20010596 | 6" Gate Valve @ Beachwood Estates | II-3.3 | 07/18/19 | 1,733.99 | 34.68 | 69.36 | 69.36 | (34.68) | (10.20) | (24.48) |
| 54 | 331.4 | 20010597 | 4" Gate Valve @ Beachwood Estates | II-3.3 | 07/18/19 | 1,345.71 | 26.92 | 53.83 | 53.83 | (26.92) | (7.92) | (19.00) |
| 55 | 331.4 | 20010598 | 3" bore 20448 Merrimac Rd | II-3.3 | 07/22/19 | 3,016.56 | 60.33 | 120.66 | 120.66 | (60.33) | (17.74) | (42.59) |
| 56 | 320.3 | 20010634 | Hach DR900 Colorimeter @ Beachwood WTP | II-3.3 | 10/04/19 | 1,416.45 | 70.82 | 134.56 | 121.11 | (70.82) | (23.61) | (47.21) |
| 57 | 345.5 | 20010673 | Air Compressor @ Water Plant Beachwood Estates | II-3.3 | 01/01/19 | 840.47 | 42.02 | 79.84 | 71.86 | (42.02) | (56.03) | 14.01 |
| 58 | 331.4 | 20010807 | 4" MJ Gate Valve @ 600 Turner Dr | II-3.3 | 10/08/19 | 2,042.64 | 40.85 | 81.71 | 81.71 | (40.85) | (6.01) | (34.84) |
| 59 | 331.4 | 20010906 | 2" Gate Valve @ BDES PBS 1 of 2 | II-3.3 | 10/08/19 | 685.80 | 13.77 | 27.43 | 27.43 | (13.72) | (2.02) | (11.70) |
| 60 | 331.4 | 20010907 | 2" Gate Valve @ BDES PBS 2 of 2 | II-3.3 | 10/08/19 | 685.80 | 13.77 | 27.43 | 27.43 | (13.72) | (2.02) | (11.70) |
| 61 | 331.4 | 20010908 | 2" Hammond Brass Gate Valve @ BDES PBS | II-3.3 | 10/08/19 | 155.87 | 3.12 | 6.24 | 6.24 | (3.12) | (0.46) | (2.66) |
| 62 | 311.2 | 20010916 | 1500' of #4-3 cable w/ ground BDES SWTP | II-3.3 | 07/31/19 | 98,820.47 | 4,941.02 | 9,387.95 | 8,449.15 | (4,941.02) | (3,294.02) | (1,647.00) |
| 63 | 311.2 | 20010917 | 7CLC Goulds Pump 1 of 2 BDES SWTP | II-3.3 | 07/31/19 | 26,103.24 | 1,305.16 | 2,479.81 | 2,231.83 | (1,305.16) | (870.11) | (435.05) |
| 64 | 311.2 | 20010918 | 7CLC Goulds Pump 2 of 2 BDES SWTP | II-3.3 | 07/31/19 | 26,103.24 | 1,305.16 | 2,479.81 | 2,231.83 | (1,305.16) | (870.11) | (435.05) |
| 65 | 311.2 | 20010919 | 7.SHP 230V Motor 1 of 2 BDES SWTP | II-3.3 | 07/31/19 | 33,725.45 | 1,686.77 | 3,203.92 | 2,883.53 | (1,686.77) | (1,124.18) | (562.09) |
| 66 | 311.2 | 20010920 | 7.SHP 230V Motor 2 of 2 BDES SWTP | II-3.3 | 07/31/19 | 33,725.45 | 1,686.77 | 3,203.92 | 2,883.53 | (1,686.77) | (1,124.18) | (562.09) |
| 67 | 303.5 | 1000095 | Parker County Land | II-3.3 | 11/30/17 | 21,434.46 | - | - | - | - | - | - |
| 68 | 304.5 | 10000972 | RESIDE BUILDING-WATER PLANT | II-3.3 | 01/01/17 | 2,192.53 | 87.70 | 87.70 | 87.70 | (219.25) | (213.90) | (5.35) |
| 69 | 330.4 | 20008906 | Benbrook 2500 Gal Pressure Tank | II-3.3 | 07/31/17 | 29,655.00 | 1,186.20 | 1,186.20 | 1,186.20 | (7,965.50) | (1,482.75) | (1,482.75) |
| 70 | 334.4 | 20010427 | Register Improvements Project-BKHS | II-3.3 | 07/16/19 | 126.09 | 6.31 | 11.98 | 10.78 | (6.31) | (3.15) | (3.16) |
| 71 | 304.2 | 10000948 | MTS/GENERATOR QUICK CONNECT-WELL#1 BWCV | II-3.3 | 01/30/17 | 5,001.59 | 200.06 | 200.06 | 200.06 | (500.15) | (454.68) | (45.47) |

099887

Monarch Utilities I L P.
 Docket No 50944
 Test Year Ending 12/31/2019
 Schedule II-E-3.3(W) - Plant Adjustments - Water
 Witness: Victoria R. Shupak

| Line No | Account No (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|---------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 141 | 371.3 | 20009744 | ZHP Dual Grind Pump 650 PR 1512 | II-3-3 | 11/28/18 | 1,700.78 | 68.03 | 68.03 | 68.03 | (107.05) | - | (107.05) |
| 142 | 371.3 | 20009750 | ZHP Dual Grind Pump 155 Hilton Head Isle Dr | II-3-3 | 11/29/18 | 969.23 | 38.77 | 38.77 | 38.77 | (58.16) | - | (58.16) |
| 143 | 371.3 | 20009751 | ZHP Dual Grind Pump 139 Pinehurst Dr | II-3-3 | 11/29/18 | 1,095.96 | 43.84 | 43.84 | 43.84 | (65.76) | - | (65.76) |
| 144 | 371.3 | 20009752 | ZHP Dual Grind Pump 225 Hide-a-way Dr | II-3-3 | 11/29/18 | 952.71 | 38.11 | 38.11 | 38.11 | (57.17) | - | (57.17) |
| 145 | 371.3 | 20009753 | ZHP Dual Seal Grinder Pump 115V 115 Pinnacle Club | II-3-3 | 11/29/18 | 971.19 | 38.85 | 38.85 | 38.85 | (58.27) | - | (58.27) |
| 146 | 320.3 | 20009784 | HACH SC200 Turbidity Analyzer Carolynn Water Plant | II-3-3 | 12/31/18 | 2,178.68 | 206.98 | 186.28 | 167.65 | (315.91) | (157.35) | (158.56) |
| 147 | 320.3 | 20009794 | Underdrain Syst & Air Scour Line Water Plant CNES | II-3-3 | 12/31/18 | 43,728.35 | 4,154.19 | 3,738.77 | 3,364.90 | (6,340.61) | (5,101.64) | (1,238.97) |
| 148 | 311.2 | 20009795 | 7 SHP 460V 1750rpm Pump & Motor CNES SWTP | II-3-3 | 12/31/18 | 73,123.60 | 6,946.74 | 6,252.07 | 5,626.86 | (10,602.92) | (8,531.09) | (2,071.83) |
| 149 | 320.3 | 20009798 | Gear drive on Clarifier Water Plant CNES | II-3-3 | 12/31/18 | 763.05 | 72.49 | 65.24 | 58.72 | (110.64) | (84.78) | (25.86) |
| 150 | 320.3 | 20009884 | REHAB FILTER #7 CAROLYNN ESTATES | II-3-3 | 12/31/18 | 58,977.19 | 5,607.36 | 5,042.32 | 4,537.91 | (8,550.97) | (8,181.12) | (369.85) |
| 151 | 311.2 | 20009929 | 7 5 HP 460V Centripo Motor Carolynn Estates | II-3-3 | 12/31/18 | 3,072.20 | 287.11 | 258.40 | 232.56 | (438.22) | (352.59) | (85.63) |
| 152 | 311.2 | 20009930 | Goulds Pump Carolynn Estates | II-3-3 | 12/31/18 | 2,288.15 | 217.37 | 195.64 | 176.07 | (331.78) | (266.95) | (64.83) |
| 153 | 331.4 | 20009950 | 4" Water Lines Lynn Creek Cove | II-3-3 | 12/31/18 | 164,504.11 | 6,580.17 | 6,580.17 | 6,580.17 | (9,870.25) | (3,709.40) | (6,160.85) |
| 154 | 371.3 | 20010002 | Dual Seal Grinder Pump 115V 749 Colonial Dr | II-3-3 | 01/18/19 | 1,161.03 | 23.22 | 46.44 | 46.44 | (23.22) | - | (23.22) |
| 155 | 371.3 | 20010005 | ZHP Dual Grind Pump 288 St Andrews | II-3-3 | 01/18/19 | 903.86 | 18.08 | 36.16 | 36.16 | (18.08) | - | (18.08) |
| 156 | 371.3 | 20010291 | ZHP Dual Grind Pump @ 2 Island Dr | II-3-3 | 04/12/19 | 991.31 | 19.83 | 39.65 | 39.65 | (19.83) | - | (19.83) |
| 157 | 334.4 | 20010434 | Register Improvements Project-CNES | II-3-3 | 07/16/19 | 6,527.52 | 326.13 | 619.64 | 557.68 | (326.13) | (163.06) | (163.07) |
| 158 | 331.4 | 20010442 | (1) 3" gate valve Michael's Cove | II-3-3 | 07/08/19 | 1,086.98 | 21.74 | 43.48 | 43.48 | (21.74) | (6.39) | (15.35) |
| 159 | 334.4 | 20010471 | Register Improvements Project-MSCV | II-3-3 | 07/16/19 | 641.93 | 32.10 | 60.98 | 54.89 | (32.10) | (16.05) | (16.05) |
| 160 | 311.2 | 20010554 | 30HP Berkeley Pump CNES Wtr Plnt Pump #3 | II-3-3 | 07/22/19 | 8,181.04 | 409.05 | 777.20 | 699.48 | (409.05) | (277.70) | (136.35) |
| 161 | 371.3 | 20010555 | ZHP Dual Grind Pump 154 Hilton Head Island | II-3-3 | 07/22/19 | 927.64 | 18.55 | 37.11 | 37.11 | (18.55) | - | (18.55) |
| 162 | 371.3 | 20010556 | ZHP Dual Grind Pump 270 St Andrews East | II-3-3 | 07/22/19 | 898.93 | 17.98 | 35.96 | 35.96 | (17.98) | - | (17.98) |
| 163 | 371.3 | 20010557 | ZHP Dual Grind Pump 345 St Andrews Dr | II-3-3 | 07/22/19 | 876.11 | 17.52 | 35.05 | 35.05 | (17.52) | - | (17.52) |
| 164 | 320.3 | 20010599 | Filter Influent Trough Wtr Plnt CNES | II-3-3 | 07/22/19 | 48,544.19 | 2,477.21 | 4,611.70 | 4,150.53 | (7,477.21) | (1,618.14) | (809.07) |
| 165 | 330.4 | 20010767 | Rehab Interior of 66K GST @ Carolynn Estates | II-3-3 | 10/08/19 | 24,281.25 | 485.63 | 971.25 | 971.25 | (485.63) | (171.41) | (364.22) |
| 166 | 334.4 | 20010891 | Capital Repair 6" Transfer Meter @ CNES WP | II-3-3 | 10/08/19 | 1,761.43 | 88.07 | 167.34 | 150.60 | (88.07) | (22.07) | (66.05) |
| 167 | 311.2 | 20010937 | 7" 1 STC Gould Pump @ CNES WP | II-3-3 | 11/20/19 | 4,106.46 | 205.32 | 390.11 | 351.10 | (205.32) | (45.63) | (159.69) |
| 168 | 311.2 | 20010938 | 460V 3 Phase Hitachi Motor @ CNES WP | II-3-3 | 11/20/19 | 5,700.21 | 285.01 | 541.52 | 487.37 | (285.01) | (63.34) | (221.67) |
| 169 | 331.4 | 20010943 | 500' of 3" Line @ Ellen Ln | II-3-3 | 10/08/19 | 7,345.24 | 146.91 | 293.81 | 293.81 | (146.91) | (21.60) | (125.31) |
| 170 | 304.3 | 10000903 | ELECTRICAL CONTROL PANEL CRVY | II-3-3 | 01/01/16 | 2,043.57 | 81.74 | 81.74 | 81.74 | (376.96) | (747.72) | (79.74) |
| 171 | 304.2 | 10000937 | MIS/GENERATOR QUICK CONNECT-CRVY GWTP | II-3-3 | 01/01/17 | 5,001.59 | 200.06 | 200.06 | 200.06 | (500.15) | (467.31) | (32.84) |
| 172 | 331.4 | 20008527 | CRVY Model R 2" Flanged Cycle Stop Valve | II-3-3 | 01/31/16 | 1,730.47 | 69.22 | 69.22 | 69.22 | (271.11) | (91.30) | (179.81) |
| 173 | 331.4 | 20008528 | CRVY Model R 3" Flanged Cycle Stop Valve 1 | II-3-3 | 01/31/16 | 2,163.09 | 86.52 | 86.52 | 86.52 | (338.87) | (114.12) | (224.75) |
| 174 | 331.4 | 20008529 | CRVY Model R 3" Flanged Cycle Stop Valve 2 | II-3-3 | 01/31/16 | 2,163.10 | 86.52 | 86.52 | 86.52 | (338.87) | (114.12) | (224.75) |
| 175 | 331.4 | 20008531 | 4" MJ GATE VALVE INDISTRICT | II-3-3 | 01/01/16 | 2,728.06 | 109.17 | 109.17 | 109.17 | (436.48) | (128.37) | (308.11) |
| 176 | 330.4 | 20008778 | Hydro Tank Rehab for Asset 20001881 | II-3-3 | 01/01/17 | 7,611.27 | 304.45 | 304.45 | 304.45 | (761.13) | (458.97) | (302.16) |
| 177 | 334.4 | 20008930 | SERVICE TAP-100 CEDAR VALLEY DR | II-3-3 | 01/01/17 | 1,088.90 | 93.10 | 83.79 | 75.41 | (251.00) | (181.48) | (69.52) |
| 178 | 333.4 | 20008931 | PIPELINE IMPROVEMENT PROJECT | II-3-3 | 01/01/17 | 14,651.83 | 1,257.73 | 1,127.46 | 1,014.71 | (3,377.24) | (2,197.77) | (1,179.47) |
| 179 | 333.4 | 20008932 | REPLACEMENT TAP- RIDGE CREST DR | II-3-3 | 01/01/17 | 792.69 | 67.77 | 61.00 | 54.90 | (187.72) | (127.98) | (54.74) |
| 180 | 331.4 | 20009317 | 40FT MAIN AT CEDAR VALLEY AND KIM CIRCLE | II-3-3 | 02/28/18 | 1,675.66 | 67.03 | 67.03 | 67.03 | (100.54) | (39.82) | (60.72) |
| 181 | 331.4 | 20009411 | 2" SQUARE VALVE @ BROKEN BOW | II-3-3 | 04/10/18 | 909.19 | 36.37 | 36.37 | 36.37 | (54.55) | (71.64) | (32.93) |
| 182 | 331.4 | 20009572 | 10' of 2" MAIN 1213 VALLEY DR | II-3-3 | 04/18/18 | 1,317.30 | 52.69 | 52.69 | 52.69 | (79.04) | (31.00) | (48.04) |
| 183 | 311.2 | 20009850 | Booster Pump #2 Cedar Valley | II-3-3 | 12/31/18 | 1,411.25 | 134.07 | 120.66 | 108.60 | (204.63) | (117.60) | (87.03) |
| 184 | 331.4 | 20010735 | 12FT of 2in Main @ Cedar Valley/River Terrace Dr | II-3-3 | 01/01/19 | 967.77 | 19.36 | 38.71 | 38.71 | (19.36) | (11.39) | (7.97) |
| 185 | 331.4 | 20010243 | 15FT of 2" Main @ 31 Briar meadows/Cedar Valley | II-3-3 | 01/01/19 | 905.22 | 18.11 | 36.21 | 36.21 | (18.11) | (10.65) | (7.46) |
| 186 | 334.4 | 20010437 | Register Improvements Project-CRVY | II-3-3 | 07/16/19 | 745.10 | 37.26 | 70.78 | 63.71 | (37.26) | (18.63) | (18.63) |
| 187 | 331.4 | 20010717 | PRV Install Cedar Valley/41 Briar meadow | II-3-3 | 10/11/19 | 8,576.53 | 171.53 | 343.06 | 343.06 | (171.53) | (25.23) | (146.30) |
| 188 | 331.4 | 20010718 | PRV Install @ CRVY 161 Hilltop Dr | II-3-3 | 10/11/19 | 6,832.63 | 136.65 | 273.31 | 273.31 | (136.65) | (20.10) | (116.55) |
| 189 | 331.4 | 20010803 | 2" MJ Valve @ Cedar Valley/Ridge Crest | II-3-3 | 11/05/19 | 971.25 | 19.43 | 38.85 | 38.85 | (19.43) | (1.90) | (17.53) |
| 190 | 331.4 | 20010804 | 6" MJ Valve @ Cedar Valley/Ridge Crest | II-3-3 | 11/05/19 | 971.25 | 19.43 | 38.85 | 38.85 | (19.43) | (1.90) | (17.53) |
| 191 | 331.4 | 20010958 | 15FT of 6" main @ Cedar Valley/Ridge Crest | II-3-3 | 10/11/19 | 2,019.98 | 40.40 | 80.80 | 80.80 | (40.40) | (5.94) | (34.46) |
| 192 | 303.2 | 1000094 | CESH Land for Office Building | II-3-3 | 07/31/17 | 2,178.69 | - | - | - | - | - | - |
| 193 | 304.2 | 10000876 | Crystal Springs Pump House Paint and Repair | II-3-3 | 01/31/16 | 1,681.84 | 67.27 | 67.27 | 67.27 | (263.48) | (168.20) | (95.28) |
| 194 | 304.3 | 10000877 | Twin Creeks Steel Building with Slab | II-3-3 | 01/31/16 | 18,446.91 | 737.88 | 737.88 | 737.88 | (2,890.03) | (2,236.00) | (654.03) |
| 195 | 304.3 | 10000878 | Twin Creeks Electrical | II-3-3 | 01/31/16 | 14,054.79 | 562.19 | 562.19 | 562.19 | (2,201.91) | (1,703.60) | (498.31) |
| 196 | 304.3 | 10000879 | Twin Creeks Twin Pippings | II-3-3 | 01/31/16 | 4,684.91 | 187.40 | 187.40 | 187.40 | (733.98) | (567.88) | (166.10) |
| 197 | 304.3 | 10000880 | Twin Creeks Air Conditioner | II-3-3 | 01/31/16 | 1,156.65 | 46.27 | 46.27 | 46.27 | (181.22) | (140.20) | (41.02) |
| 198 | 304.3 | 10000881 | Twin Creeks Air Compressor | II-3-3 | 01/31/16 | 963.69 | 111.02 | 111.01 | 55.51 | (797.17) | (116.80) | (680.37) |
| 199 | 304.3 | 10000967 | Cherokee Office Building- Foundation | II-3-3 | 11/30/17 | 50,965.93 | 2,038.64 | 2,038.64 | 2,038.64 | (5,096.60) | (3,385.54) | (1,711.06) |
| 200 | 304.3 | 10000968 | Cherokee Office Building-Building | II-3-3 | 11/30/17 | 26,981.97 | 1,079.28 | 1,079.28 | 1,079.28 | (2,698.20) | (1,792.35) | (905.85) |
| 201 | 304.3 | 10000969 | Cherokee Office Building-Plumbing | II-3-3 | 11/30/17 | 14,989.98 | 599.60 | 599.60 | 599.60 | (1,499.00) | (995.75) | (503.25) |
| 202 | 304.5 | 10001001 | 10 X 8 OVERHEAD DOOR-WATER PLANT | II-3-3 | 04/19/18 | 1,109.00 | 44.36 | 44.36 | 44.36 | (66.54) | (71.94) | 5.40 |
| 203 | 304.3 | 10001007 | REHAB WATER PLANT BLDG-ASSET 10000207 | II-3-3 | 05/31/18 | 26,610.45 | 1,064.42 | 1,064.42 | 1,064.42 | (1,596.63) | (1,612.76) | 16.13 |
| 204 | 304.3 | 10001008 | AC AND HEATING UNIT-WATER PLANT BLDG | II-3-3 | 05/31/18 | 11,800.14 | 472.01 | 472.01 | 472.01 | (708.01) | (715.16) | 7.15 |
| 205 | 304.2 | 10001010 | GENERATOR RECEIPTICLE AT PLANT AND INTAKE | II-3-3 | 05/31/18 | 8,387.40 | 335.50 | 335.50 | 335.50 | (503.25) | (473.60) | (29.35) |
| 206 | 304.5 | 10001012 | 200 AMP TRANSFER SWITCH AT WATER PLANT | II-3-3 | 06/27/18 | 2,496.60 | 99.86 | 99.86 | 99.86 | (149.79) | (126.09) | (23.70) |
| 207 | 381.4 | 20008776 | 2" Air Release Valve-Cherokee Shoes | II-3-3 | 08/31/15 | 1,969.58 | 78.78 | 78.78 | 78.78 | (341.38) | - | (341.38) |
| 208 | 311.2 | 20008283 | Emergency install of raw water pump | II-3-3 | 10/30/15 | 4,900.00 | 65.33 | 196.00 | 196.00 | (490.00) | 3,511.65 | (4,001.65) |

000899

Monarch Utilities I L.P
Docket No 50944
Test Year Ending 12/31/2019
Schedule II-E-3.3(W) - Plant Adjustments - Water
Witness: Victoria R. Shupak

| Line No | Account No (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum. Depreciation @ Test Year-End (i) | Book Accum. Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|---------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|---|--|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 209 | 306 2 | 20008304 | Cherokee Shores Intake | II-3-3 | 01/31/16 | 60,303.15 | 2,412.13 | 2,412.13 | 2,412.13 | (9,447.51) | (4,874.74) | (4,623.27) |
| 210 | 330 4 | 20008309 | Crystal Springs Pressure Tank | II-3-3 | 01/31/16 | 13,900.23 | 556.01 | 556.01 | 556.01 | (2,177.71) | (1,112.00) | (1,065.71) |
| 211 | 339.2 | 20008310 | Crystal Springs New Control Panel | II-3-3 | 01/31/16 | 14,800.21 | 592.01 | 592.01 | 592.01 | (2,318.71) | (5,920.08) | 3,601.37 |
| 212 | 370 3 | 20008348 | MIXER MOTOR CHEROKEE SHORES | II-3-3 | 03/31/16 | 1,369.50 | 54.78 | 54.78 | 54.78 | (205.43) | (349.98) | 144.55 |
| 213 | 311.2 | 20008574 | IHP AERATION PUMP-CESH | II-3-3 | 03/31/16 | 4,873.58 | 194.94 | 194.94 | 194.94 | (731.03) | (1,245.47) | 514.44 |
| 214 | 311 7 | 20008575 | IHP AERATION PUMP-CESH | II-3-3 | 03/31/16 | 4,873.58 | 194.94 | 194.94 | 194.94 | (731.03) | (1,245.47) | 514.44 |
| 215 | 311 2 | 20008576 | IHP AERATION PUMP-CESH | II-3-3 | 03/31/16 | 4,873.58 | 194.94 | 194.94 | 194.94 | (731.03) | (1,245.47) | 514.44 |
| 216 | 311.2 | 20008577 | IHP AERATION PUMP-CESH | II-3-3 | 03/31/16 | 4,873.59 | 194.94 | 194.94 | 194.94 | (731.03) | (1,245.48) | 514.45 |
| 217 | 320.3 | 20008677 | (2) 4" Control Valves Pressure filter No 1 | II-3-3 | 09/23/16 | 1,223.31 | 48.93 | 48.93 | 48.93 | (159.02) | (271.84) | 112.82 |
| 218 | 320.3 | 20008678 | (2) 4" Control Valves Pressure filter No. 2 | II-3-3 | 09/23/16 | 1,223.31 | 48.93 | 48.93 | 48.93 | (159.02) | (271.84) | 112.82 |
| 219 | 320 3 | 20008679 | (2) 4" Control Valves Pressure filter No 3 | II-3-3 | 09/23/16 | 1,223.31 | 48.93 | 48.93 | 48.93 | (159.02) | (271.84) | 112.82 |
| 220 | 320 3 | 20008680 | (2) 4" Control Valves Pressure filter No 4 | II-3-3 | 09/23/16 | 1,223.30 | 48.93 | 48.93 | 48.93 | (159.02) | (271.83) | 112.81 |
| 221 | 320 3 | 20008761 | FLOW METER W/ DATA LOGGER | II-3-3 | 01/01/17 | 3,290.00 | 575.51 | 411.08 | 293.63 | (1,851.23) | (1,013.80) | (837.43) |
| 222 | 320.3 | 20008771 | 4" Flanged Static Mixer-CESH Water Plant | II-3-3 | 01/01/17 | 1,536.45 | 268.77 | 191.98 | 137.12 | (864.54) | (335.22) | (529.32) |
| 223 | 311.2 | 20008773 | Starter on Transfer Pump #4 | II-3-3 | 01/01/17 | 1,305.29 | 228.33 | 163.10 | 116.50 | (734.46) | (279.71) | (454.75) |
| 224 | 320 3 | 20008799 | 2100N TURBIDIMETER-CESH WATER PLANT LAB | II-3-3 | 03/13/17 | 2,210.65 | 386.70 | 276.22 | 197.30 | (1,743.89) | (417.57) | (826.32) |
| 225 | 311.2 | 20008803 | 7 1/2HP Grundfos motor 230V 3ph-CESH | II-3-3 | 01/01/17 | 2,507.10 | 306.38 | 357.44 | 357.44 | (663.82) | 1,807.07 | (2,470.89) |
| 226 | 311.2 | 20008804 | 7 1/2HP Grundfos motor 230V 3ph-CESH | II-3-3 | 01/01/17 | 2,502.11 | 306.38 | 357.45 | 357.45 | (663.83) | 1,807.08 | (7,470.91) |
| 227 | 311 2 | 20008805 | 7 1/2HP Grundfos 4" pump 230 gpm-CESH | II-3-3 | 01/01/17 | 2,761.32 | 338.12 | 394.48 | 394.48 | (732.60) | 1,994.28 | (2,726.88) |
| 228 | 311 2 | 20008806 | 7 1/2HP Grundfos 4" pump 230 gpm-CESH | II-3-3 | 01/01/17 | 2,761.32 | 338.12 | 394.48 | 394.48 | (732.60) | 1,994.28 | (2,726.88) |
| 229 | 344 5 | 20008863 | Chlorination System Analyzer/Chart Recorder | II-3-3 | 05/19/17 | 1,326.20 | 231.99 | 165.71 | 118.36 | (746.23) | (235.76) | (510.47) |
| 230 | 371 3 | 20008928 | 2HP DUAL GRIND PUMP-114 BEAR CREEK DR | II-3-3 | 01/01/17 | 1,098.08 | 93.89 | 84.50 | 76.05 | (253.11) | - | (253.11) |
| 231 | 371.3 | 20008929 | 2HP DUAL GRIND PUMP-112 WHITE DOVE | II-3-3 | 01/10/17 | 929.79 | 79.50 | 71.55 | 64.39 | (214.32) | - | (214.32) |
| 232 | 344.5 | 20009063 | DISSOLVED OXYGEN METER | II-3-3 | 01/12/18 | 785.18 | 74.59 | 67.13 | 60.42 | (133.85) | (104.70) | (9.15) |
| 233 | 344 5 | 20009298 | CL17 Chlorine Analyzer | II-3-3 | 03/01/18 | 3,317.40 | 315.15 | 283.64 | 255.27 | (481.02) | (405.46) | (75.56) |
| 234 | 320 3 | 20009330 | ELECTRIC CONTROLLER FOR CLARIFIER | II-3-3 | 03/27/18 | 3,079.42 | 292.55 | 263.29 | 236.96 | (446.52) | (434.74) | (11.78) |
| 235 | 331 4 | 20009336 | (3)6" MJ GATE VALVE-INDIAN GAP & NAVARRO | II-3-3 | 03/27/18 | 3,868.82 | 315.75 | 154.75 | 154.75 | (91.38) | (91.38) | (140.75) |
| 236 | 320 3 | 20009365 | 40GPD 85M CHEMICAL PUMP | II-3-3 | 03/27/18 | 1,730.94 | 164.44 | 148.00 | 133.20 | (750.99) | (240.13) | (10.86) |
| 237 | 331.4 | 20009367 | (2) THREADED GATE VALVES-118 CUSTER | II-3-3 | 03/27/18 | 1,713.66 | 68.55 | 68.55 | 68.55 | (102.82) | (40.48) | (62.34) |
| 238 | 371.3 | 20009418 | REPLACE GRINDER PUMP-170 INDIAN GAP | II-3-3 | 04/12/18 | 997.64 | 39.91 | 39.91 | 39.91 | (59.86) | - | (59.86) |
| 239 | 371.3 | 20009425 | DUAL SEAL GRINDER PUMP 127 LITTLE RIVER BEND | II-3-3 | 04/12/18 | 763.94 | 30.56 | 30.56 | 30.56 | (45.84) | - | (45.84) |
| 240 | 331 4 | 20009434 | 4" MAIN/7 GATE VALVES-PALO PINO | II-3-3 | 03/27/18 | 7,399.97 | 296.00 | 296.00 | 296.00 | (444.00) | (174.80) | (269.20) |
| 241 | 331 4 | 20009490 | 60" of 4" WATER MAIN PALO PINO PASS | II-3-3 | 03/31/18 | 2,673.84 | 106.95 | 106.95 | 106.95 | (160.43) | (67.92) | (97.52) |
| 242 | 371 3 | 20009562 | REPLACE DUAL SEAL GRINDER PUMP 136 RED WATER RD | II-3-3 | 04/18/18 | 1,714.32 | 48.57 | 48.57 | 48.57 | (72.86) | - | (72.86) |
| 243 | 311.2 | 20009587 | STARTER AND HEATER FOR MIXER MOTOR | II-3-3 | 05/31/18 | 991.55 | 94.20 | 84.78 | 76.30 | (143.78) | (136.76) | (7.02) |
| 244 | 346 5 | 20009588 | CONNECT 4G-X EXTREME CELL SIGNAL BOOSTER KIT | II-3-3 | 05/31/18 | 1,065.60 | 101.73 | 91.11 | 87.00 | (154.51) | (102.12) | (52.39) |
| 245 | 331 4 | 20009589 | (3) 2" GATE VALVE- VALLEYVIEW DR | II-3-3 | 05/31/18 | 882.14 | 35.29 | 35.29 | 35.29 | (52.93) | (19.89) | (33.04) |
| 246 | 311.2 | 20009621 | 7.5HP PUMP END-RAW WATER #1 | II-3-3 | 06/27/18 | 2,662.06 | 252.90 | 227.61 | 204.85 | (386.00) | (295.78) | (90.22) |
| 247 | 311.2 | 20009622 | 7.5HP PUMP END-RAW WATER #2 | II-3-3 | 06/27/18 | 2,398.07 | 227.82 | 205.04 | 184.53 | (347.72) | (266.45) | (81.27) |
| 248 | 311.2 | 20009623 | 7.5HP MOTOR-RAW WATER #1 | II-3-3 | 06/27/18 | 2,662.06 | 252.90 | 227.61 | 204.85 | (386.00) | (295.78) | (90.22) |
| 249 | 311.2 | 20009624 | 7.5HP MOTOR-RAW WATER #2 | II-3-3 | 06/27/18 | 2,398.07 | 227.82 | 205.04 | 184.53 | (347.72) | (266.45) | (81.27) |
| 250 | 311 7 | 20009625 | 7.5HP CENTRI-PRO SUB MOTOR-RAW WATER | II-3-3 | 06/27/18 | 5,255.03 | 499.23 | 449.31 | 404.37 | (761.98) | (583.90) | (178.08) |
| 251 | 311 2 | 20009626 | 7.5HP SUB PUMP-RAW WATER | II-3-3 | 06/27/18 | 4,398.93 | 417.90 | 376.11 | 338.50 | (637.85) | (488.77) | (149.08) |
| 252 | 311 2 | 20009675 | 7.5HP 230V Motor Cherokee Shores Water Plant | II-3-3 | 08/27/18 | 7,513.86 | 713.82 | 642.44 | 578.19 | (1,089.51) | (793.13) | (296.38) |
| 253 | 311.2 | 20009676 | 7CLC Goulds Stage Pump Cherokee Shores Water Plant | II-3-3 | 08/27/18 | 6,216.80 | 590.60 | 531.54 | 478.38 | (901.44) | (656.21) | (245.23) |
| 254 | 311.2 | 20009677 | Grundfos Pump End Cherokee Shores Water Plant | II-3-3 | 08/27/18 | 4,476.94 | 425.31 | 382.78 | 344.50 | (649.16) | (477.56) | (176.60) |
| 255 | 371.3 | 20009684 | Dual Seal Grinder Pump 115V 127 Little River Bend | II-3-3 | 08/31/18 | 678.21 | 27.13 | 27.13 | 27.13 | (40.70) | - | (40.70) |
| 256 | 371.3 | 20009685 | 2HP Grind Pump 186 Chilocotho IR | II-3-3 | 08/31/18 | 748.04 | 29.92 | 29.92 | 29.92 | (44.88) | - | (44.88) |
| 257 | 371.3 | 20009687 | 2HP Grind Pump 115 Waterfront Dr | II-3-3 | 08/31/18 | 949.75 | 37.99 | 37.99 | 37.99 | (56.99) | - | (56.99) |
| 258 | 371.3 | 20009688 | Dual Seal Grinder Pump 115V 9005 Johnson Rd | II-3-3 | 08/31/18 | 1,039.40 | 41.58 | 41.58 | 41.58 | (67.37) | - | (67.37) |
| 259 | 371.3 | 20009689 | 2HP Dual Grind Pump 180 Kanawaka Rd | II-3-3 | 08/31/18 | 1,196.92 | 47.88 | 47.88 | 47.88 | (71.82) | - | (71.82) |
| 260 | 371 3 | 20009690 | Dual Seal Grinder Pump 115V 165 Chilocotho TR | II-3-3 | 08/31/18 | 1,897.85 | 75.91 | 75.91 | 75.91 | (113.87) | - | (113.87) |
| 261 | 371.3 | 20009737 | Dual Seal Grinder Pump 115V 192 Sunray St | II-3-3 | 11/28/18 | 1,010.68 | 40.43 | 40.43 | 40.43 | (60.64) | - | (60.64) |
| 262 | 371 3 | 20009738 | 2HP Dual Grind Pump 154 Red Bluff Loop | II-3-3 | 11/28/18 | 1,515.57 | 60.62 | 60.62 | 60.62 | (90.93) | - | (90.93) |
| 263 | 371.3 | 20009739 | Dual Seal Grinder Pump 115V 132 Van Horn Dr | II-3-3 | 11/28/18 | 954.96 | 38.20 | 38.20 | 38.20 | (57.30) | - | (57.30) |
| 264 | 371 3 | 20009740 | Dual Seal Grinder Pump 115V 218 Indian Gap Drive | II-3-3 | 11/28/18 | 943.71 | 37.75 | 37.75 | 37.75 | (56.63) | - | (56.63) |
| 265 | 371 3 | 20009741 | Dual Seal Grinder Pump 115V 105 Custer Rd | II-3-3 | 11/28/18 | 978.83 | 39.15 | 39.15 | 39.15 | (58.73) | - | (58.73) |
| 266 | 371 3 | 20009754 | Dual Seal Grinder Pump 115V 147 Red Water Rd | II-3-3 | 11/29/18 | 912.90 | 36.52 | 36.52 | 36.52 | (54.78) | - | (54.78) |
| 267 | 371.3 | 20009755 | Dual Seal Grinder Pump 115V 125 Zum St | II-3-3 | 11/29/18 | 969.59 | 38.78 | 38.78 | 38.78 | (58.17) | - | (58.17) |
| 268 | 371 3 | 20009756 | Dual Seal Grinder Pump 115V 201 Eskota St | II-3-3 | 11/29/18 | 844.42 | 33.78 | 33.78 | 33.78 | (50.67) | - | (50.67) |
| 269 | 371 3 | 20009790 | Dual Seal Grinder Pump 115V 192 Sunray St | II-3-3 | 12/31/18 | 632.25 | 25.29 | 25.29 | 25.29 | (37.94) | - | (37.94) |
| 270 | 371 3 | 20009799 | Dual Seal Grinder Pump 115V 107 Waterfront Dr | II-3-3 | 12/31/18 | 962.88 | 38.52 | 38.52 | 38.52 | (57.78) | - | (57.78) |
| 271 | 371 3 | 20009800 | Dual Seal Grinder Pump 115V 7110 Tejas BND | II-3-3 | 12/31/18 | 934.80 | 37.39 | 37.39 | 37.39 | (56.09) | - | (56.09) |
| 272 | 371.3 | 20009801 | 2HP Dual Grind Pump 103 Carson Rd | II-3-3 | 12/31/18 | 969.23 | 38.77 | 38.77 | 38.77 | (58.16) | - | (58.16) |
| 273 | 371 3 | 20009804 | Dual Seal Grinder Pump 115V 7110 Cayuga Drive | II-3-3 | 12/31/18 | 1,374.06 | 54.96 | 54.96 | 54.96 | (82.44) | - | (82.44) |
| 274 | 371.3 | 20009805 | Dual Seal Grinder Pump 115V 7177 Shallowater Rd | II-3-3 | 12/31/18 | 914.42 | 36.58 | 36.58 | 36.58 | (54.87) | - | (54.87) |

000000

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3 3(W) - Plant Adjustments - Water
Witness: Victoria R. Shupak

| Line No | Account No. (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|-----------------|---------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 775 | 371.3 | 20009806 | ZHP Dual Grind Pump 305 SWR Live Oak | II-3.3 | 12/31/18 | 976.91 | 39.08 | 39.08 | 39.08 | (58.62) | - | (58.62) |
| 776 | 371.3 | 20009807 | ZHP Dual Grind Pump 192 Lake Creek Dr | II-3.3 | 12/31/18 | 996.53 | 39.86 | 39.86 | 39.86 | (59.79) | - | (59.79) |
| 777 | 371.3 | 20009808 | Dual Seal Grinder Pump 115V 101 Waterfront Dr | II-3.3 | 12/31/18 | 1,050.77 | 42.03 | 42.03 | 42.03 | (63.05) | - | (63.05) |
| 778 | 371.3 | 20009809 | ZHP Dual Grind Pump 186 Indian Gap Dr | II-3.3 | 12/31/18 | 952.71 | 38.11 | 38.11 | 38.11 | (57.17) | - | (57.17) |
| 779 | 371.3 | 20009810 | Dual Seal Grinder Pump 115V 188 Lake Creek Dr | II-3.3 | 12/31/18 | 1,787.28 | 71.49 | 71.49 | 71.49 | (107.24) | - | (107.24) |
| 780 | 371.3 | 20009811 | Dual Seal Grinder Pump 115V 107 Cree St | II-3.3 | 12/31/18 | 1,579.48 | 63.18 | 63.18 | 63.18 | (94.77) | - | (94.77) |
| 781 | 371.3 | 20009812 | ZHP Dual Grind Pump 109 Waurika TR | II-3.3 | 12/31/18 | 936.42 | 37.46 | 37.46 | 37.46 | (56.19) | - | (56.19) |
| 782 | 371.3 | 20009813 | ZHP Dual Grind Pump 101 Carson Rd | II-3.3 | 12/31/18 | 1,079.68 | 43.19 | 43.19 | 43.19 | (64.78) | - | (64.78) |
| 783 | 371.3 | 20009819 | ZHP Dual Grind Pump 120 Pecos Dr | II-3.3 | 12/31/18 | 854.99 | 34.20 | 34.20 | 34.20 | (51.30) | - | (51.30) |
| 784 | 371.3 | 20009820 | ZHP Dual Grind Pump 19 Carson Rd | II-3.3 | 12/31/18 | 916.87 | 36.67 | 36.67 | 36.67 | (55.01) | - | (55.01) |
| 785 | 311.2 | 20009943 | (Z) 7.5HP Pumps in lake at Raw Water Intake CLSH | II-3.3 | 12/31/18 | 11,646.80 | 1,106.45 | 995.80 | 896.22 | (1,688.79) | (1,488.20) | (200.59) |
| 786 | 371.3 | 20010000 | ZHP Dual Grind Pump 107 Cree St | II-3.3 | 01/18/19 | 1,017.85 | 20.36 | 40.71 | 40.71 | (20.36) | - | (20.36) |
| 787 | 371.3 | 20010001 | ZHP Dual Grind Pump 190 Lake Creek Dr | II-3.3 | 01/18/19 | 1,025.77 | 20.52 | 41.03 | 41.03 | (20.52) | - | (20.52) |
| 788 | 371.3 | 20010003 | ZHP Dual Grind Pump 192 Lake Creek Dr | II-3.3 | 01/18/19 | 1,372.88 | 27.46 | 54.92 | 54.92 | (27.46) | - | (27.46) |
| 789 | 371.3 | 20010004 | Dual Seal Grinder Pump 115V 108 Lake Arrowhead | II-3.3 | 01/18/19 | 981.18 | 19.62 | 39.25 | 39.25 | (19.62) | - | (19.62) |
| 790 | 371.3 | 20010006 | ZHP Dual Grind Pump 111 Pueblo St | II-3.3 | 01/18/19 | 952.71 | 19.06 | 38.11 | 38.11 | (19.06) | - | (19.06) |
| 791 | 371.3 | 20010007 | ZHP Dual Grind Pump 164 Deer Island Dr | II-3.3 | 01/22/19 | 968.99 | 19.38 | 38.76 | 38.76 | (19.38) | - | (19.38) |
| 792 | 371.3 | 20010284 | ZHP Dual Grind Pump @ 136 Thrush Rd | II-3.3 | 04/12/19 | 889.57 | 17.79 | 35.58 | 35.58 | (17.79) | - | (17.79) |
| 793 | 371.3 | 20010285 | Dual Seal Grinder Pump 115V @ 155 Eskota St | II-3.3 | 04/12/19 | 907.09 | 18.14 | 36.28 | 36.28 | (18.14) | - | (18.14) |
| 794 | 371.3 | 20010286 | Dual Seal Grinder Pump 115V @ 4 Douglas | II-3.3 | 04/12/19 | 894.06 | 17.88 | 35.76 | 35.76 | (17.88) | - | (17.88) |
| 795 | 371.3 | 20010287 | Dual Seal Grinder Pump 115V @ 216 N Cherokee Shore | II-3.3 | 04/12/19 | 907.10 | 18.14 | 36.28 | 36.28 | (18.14) | - | (18.14) |
| 796 | 371.3 | 20010288 | ZHP Dual Grind Pump @ 125 Chilocotho TR | II-3.3 | 04/12/19 | 925.21 | 18.51 | 37.01 | 37.01 | (18.51) | - | (18.51) |
| 797 | 371.3 | 20010289 | Dual Seal Grinder Pump 115V @ 25 Carson Rd | II-3.3 | 04/12/19 | 1,073.17 | 21.46 | 42.93 | 42.93 | (21.46) | - | (21.46) |
| 798 | 371.3 | 20010290 | ZHP Dual Grind Pump @ 10997 SH 198 | II-3.3 | 04/12/19 | 940.59 | 18.81 | 37.62 | 37.62 | (18.81) | - | (18.81) |
| 799 | 371.3 | 20010292 | Dual Seal Grinder Pump 115V @ 134 Red Bluff Loop | II-3.3 | 04/12/19 | 894.05 | 17.88 | 35.76 | 35.76 | (17.88) | - | (17.88) |
| 800 | 371.3 | 20010293 | ZHP Dual Grind Pump @ 118 Waterfront Dr | II-3.3 | 04/12/19 | 830.33 | 16.61 | 33.21 | 33.21 | (16.61) | - | (16.61) |
| 801 | 331.4 | 20010294 | 3" Bronze gate valve Cherokee Shores Water Plant | II-3.3 | 04/12/19 | 775.11 | 15.50 | 31.01 | 31.01 | (15.50) | (6.84) | (6.86) |
| 802 | 371.3 | 20010295 | ZHP Dual Grind Pump @ 8641 Double Bridge Rd | II-3.3 | 04/12/19 | 830.33 | 16.61 | 33.21 | 33.21 | (16.61) | - | (16.61) |
| 803 | 371.3 | 20010336 | Dual Seal Grinder Pump 7797 Double Bridge | II-3.3 | 01/08/19 | 896.40 | 17.93 | 35.86 | 35.86 | (17.93) | - | (17.93) |
| 804 | 371.3 | 20010337 | Dual Seal Grinder Pump 7122 Apache CR | II-3.3 | 01/29/19 | 896.40 | 17.93 | 35.86 | 35.86 | (17.93) | - | (17.93) |
| 805 | 371.3 | 20010408 | Dual Seal Grinder Pump 115V 105 Lake Creek Dr | II-3.3 | 07/08/19 | 964.52 | 19.29 | 38.58 | 38.58 | (19.29) | - | (19.29) |
| 806 | 371.3 | 20010409 | ZHP Grinder Station 192 Lake Arrowhead Dr | II-3.3 | 07/08/19 | 2,179.58 | 43.59 | 87.18 | 87.18 | (43.59) | - | (43.59) |
| 807 | 371.3 | 20010411 | Dual Seal Grinder Pump 115V 104-SWR Doenng Bay Cir | II-3.3 | 07/08/19 | 963.70 | 19.27 | 38.55 | 38.55 | (19.27) | - | (19.27) |
| 808 | 371.3 | 20010412 | Dual Seal Grinder Pump 115V 133 Waurika TR | II-3.3 | 07/08/19 | 895.70 | 17.91 | 35.83 | 35.83 | (17.91) | - | (17.91) |
| 809 | 371.3 | 20010413 | Dual Seal Grinder Pump 115V 142 Running Deer Rd | II-3.3 | 07/08/19 | 962.73 | 19.26 | 38.51 | 38.51 | (19.26) | - | (19.26) |
| 810 | 371.3 | 20010414 | Dual Seal Grinder Pump 115V 127 Zuni St | II-3.3 | 07/08/19 | 838.34 | 16.77 | 33.53 | 33.53 | (16.77) | - | (16.77) |
| 811 | 371.3 | 20010415 | Dual Seal Grinder Pump 115V 147 Spearman St | II-3.3 | 07/08/19 | 1,012.20 | 20.24 | 40.49 | 40.49 | (20.24) | - | (20.24) |
| 812 | 371.3 | 20010416 | Dual Seal Grinder Pump 115V 105 Lake Creek Dr | II-3.3 | 07/08/19 | 1,036.40 | 20.73 | 41.46 | 41.46 | (20.73) | - | (20.73) |
| 813 | 371.3 | 20010417 | ZHP Grinder Station 7249 Shallowater Rd | II-3.3 | 07/08/19 | 1,740.35 | 34.81 | 69.61 | 69.61 | (34.81) | - | (34.81) |
| 814 | 371.3 | 20010418 | Dual Seal Grinder Pump 208 Pecos Dr | II-3.3 | 07/08/19 | 1,015.29 | 20.31 | 40.61 | 40.61 | (20.31) | - | (20.31) |
| 815 | 371.3 | 20010419 | ZHP Dual Seal Grinder Pump 113 Bear Creek Dr | II-3.3 | 07/08/19 | 1,854.19 | 37.08 | 74.17 | 74.17 | (37.08) | - | (37.08) |
| 816 | 371.3 | 20010420 | Dual Seal Grinder Pump 103 Chicota St | II-3.3 | 07/08/19 | 986.37 | 19.73 | 39.46 | 39.46 | (19.73) | - | (19.73) |
| 817 | 371.3 | 20010421 | Dual Seal Grinder Pump 143 Sunray St | II-3.3 | 07/08/19 | 907.08 | 18.14 | 36.28 | 36.28 | (18.14) | - | (18.14) |
| 818 | 334.4 | 20010430 | Register Improvements Project-CLSH | II-3.3 | 07/16/19 | 6,774.70 | 338.74 | 643.60 | 579.24 | (338.74) | (169.37) | (169.37) |
| 819 | 331.4 | 20010449 | (3) 4" gate valve Water Plant Cherokee Shores | II-3.3 | 07/08/19 | 2,136.13 | 42.72 | 85.45 | 85.45 | (42.72) | (12.57) | (30.15) |
| 820 | 311.2 | 20010553 | 7.5HP Pump and Motor Wtr Plnt Cherokee Shores | II-3.3 | 07/22/19 | 4,402.15 | 220.11 | 418.20 | 376.38 | (220.11) | (146.74) | (73.37) |
| 821 | 371.3 | 20010558 | Dual Seal Grinder Pump 124 Chisolm Tr | II-3.3 | 07/22/19 | 902.96 | 18.06 | 36.12 | 36.12 | (18.06) | - | (18.06) |
| 822 | 371.3 | 20010559 | Dual Seal Grinder Pump 7107 Apache Cir | II-3.3 | 07/22/19 | 910.69 | 18.21 | 36.43 | 36.43 | (18.21) | - | (18.21) |
| 823 | 371.3 | 20010560 | ZHP Dual Grind Pump 106 Lake Creek Dr | II-3.3 | 07/22/19 | 1,330.37 | 26.61 | 53.22 | 53.22 | (26.61) | - | (26.61) |
| 824 | 371.3 | 20010561 | ZHP Dual Grind Pump 164 Deer Island Dr | II-3.3 | 07/22/19 | 1,098.10 | 21.96 | 43.92 | 43.92 | (21.96) | - | (21.96) |
| 825 | 371.3 | 20010562 | Dual Seal Grinder Pump 115V 7315 Shawnee CR | II-3.3 | 07/22/19 | 960.22 | 19.21 | 38.41 | 38.41 | (19.21) | - | (19.21) |
| 826 | 371.3 | 20010563 | Dual Seal Grinder Pump 115V 122 Mustanq Dr | II-3.3 | 07/22/19 | 907.07 | 18.14 | 36.28 | 36.28 | (18.14) | - | (18.14) |
| 827 | 371.3 | 20010566 | Dual Seal Grinder Pump 115V 110 Trails End | II-3.3 | 01/08/19 | 897.29 | 17.95 | 35.89 | 35.89 | (17.95) | - | (17.95) |
| 828 | 371.3 | 20010571 | Dual Seal Grinder Pump 115V @ 9003 Johnson Rd | II-3.3 | 04/15/19 | 902.96 | 18.06 | 36.12 | 36.12 | (18.06) | - | (18.06) |
| 829 | 371.3 | 20010579 | Dual Seal Grinder Pump 115V @ 202 Pecos Dr | II-3.3 | 05/06/19 | 951.77 | 19.08 | 38.15 | 38.15 | (19.08) | - | (19.08) |
| 830 | 371.3 | 20010581 | ZHP Dual Grind Pump @ 236 Sunray St | II-3.3 | 05/10/19 | 1,660.80 | 33.22 | 66.43 | 66.43 | (33.22) | - | (33.22) |
| 831 | 371.3 | 20010605 | ZHP Dual Grind Pump @ 220 Huntton Tr | II-3.3 | 08/12/19 | 931.43 | 18.63 | 37.26 | 37.26 | (18.63) | - | (18.63) |
| 832 | 320.3 | 20010635 | Hach DR900 Colorimeter @ Cherokee WTP | II-3.3 | 10/04/19 | 1,416.45 | 70.82 | 134.56 | 121.11 | (70.82) | (23.61) | (47.21) |
| 833 | 371.3 | 20010954 | Dual Seal Grinder Pump 115V @ 183 Lake Creek Dr. | II-3.3 | 10/08/19 | 1,266.24 | 25.33 | 50.65 | 50.65 | (25.33) | - | (25.33) |
| 834 | 334.4 | 20011292 | Repair 4" Meter Head @ CESH WP | II-3.3 | 11/12/19 | 1,328.67 | 66.43 | 176.22 | 113.60 | (66.43) | (11.07) | (55.36) |
| 835 | 304.2 | 10000940 | 240V GENERATOR QUICK CONNECT-WELL #1 | II-3.3 | 01/01/17 | 2,938.85 | 117.55 | 117.55 | 117.55 | (293.88) | (274.60) | (19.28) |
| 836 | 304.3 | 10001066 | 8 Exterior Pressed Piers for GST at Chesswood | II-3.3 | 01/01/19 | 2,668.39 | 53.37 | 106.74 | 106.74 | (53.37) | (80.86) | (27.49) |
| 837 | 339.2 | 20008307 | Chesswood CST Ladlers | II-3.3 | 01/31/16 | 5,969.07 | 238.76 | 238.76 | 238.76 | (935.15) | (2,387.64) | (1,452.49) |
| 838 | 330.4 | 20008308 | Chesswood CST | II-3.3 | 01/31/16 | 7,587.80 | 303.51 | 303.51 | 303.51 | (1,188.75) | (607.04) | (581.71) |

000991

| Line No | Account No (a) | Asset No (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|--------------|---|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 339 | 330.4 | 20008660 | PROBE CANISTER W/40' AIRLINE HPT TO CONTROL BLDG | II-3.3 | 09/11/16 | 3,105.70 | 124.21 | 124.21 | 124.21 | (414.03) | (207.00) | (207.03) |
| 340 | 333.4 | 20008937 | PIPELINE IMPROVEMENT PROJECT | II-3.3 | 01/01/17 | 1,699.73 | 145.33 | 130.79 | 117.72 | (391.79) | (254.97) | (136.82) |
| 341 | 331.4 | 20009480 | 30' OF 1-1/2" WATER MAIN 286 CHECKMATE | II-3.3 | 04/12/18 | 1,352.03 | 54.08 | 54.08 | 54.08 | (81.12) | (31.84) | (49.28) |
| 342 | 331.4 | 20009515 | RPZ BACKFLOW PREVENTION DEVICE | II-3.3 | 04/10/18 | 883.50 | 35.34 | 35.34 | 35.34 | (53.01) | (19.92) | (33.09) |
| 343 | 311.7 | 20009729 | SHP 230V Motor Water Plant Chesswood | II-3.3 | 11/21/18 | 4,558.53 | 433.06 | 389.75 | 350.78 | (660.99) | (607.80) | (53.19) |
| 344 | 311.7 | 20009730 | 55GPM Pump Water Plant Chesswood | II-3.3 | 11/21/18 | 4,947.58 | 470.02 | 423.02 | 380.72 | (717.40) | (659.68) | (57.72) |
| 345 | 311.7 | 20009731 | 300FT of Wire Water Plant Chesswood | II-3.3 | 11/21/18 | 2,092.79 | 198.82 | 178.93 | 161.04 | (303.46) | (279.04) | (24.42) |
| 346 | 311.7 | 20009842 | 55GPM Submersible Pump Water Plant Chesswood | II-3.3 | 12/31/18 | 5,762.93 | 547.48 | 492.73 | 443.46 | (835.63) | (608.31) | (227.37) |
| 347 | 311.2 | 20009843 | SHP Motor Water Plant Chesswood | II-3.3 | 12/31/18 | 5,197.03 | 493.72 | 444.35 | 399.91 | (753.57) | (548.58) | (704.99) |
| 348 | 331.4 | 20010741 | 10FT of 1 5" Main @ 286 Checkmate/Chesswood | II-3.3 | 01/01/19 | 935.83 | 18.72 | 17.43 | 17.43 | (18.72) | (11.01) | (7.71) |
| 349 | 334.4 | 20010439 | Register Improvements Project-CSWD | II-3.3 | 07/16/19 | 366.82 | 18.34 | 18.34 | 18.34 | (18.34) | (9.17) | (9.17) |
| 350 | 304.2 | 10000939 | MTS/GENERATOR QUICK CONNECT-CGTE WELL SITE | II-3.3 | 01/01/17 | 5,001.59 | 200.06 | 200.06 | 200.06 | (500.15) | (467.31) | (32.84) |
| 351 | 333.4 | 20008938 | PIPELINE IMPROVEMENT PROJECT | II-3.3 | 01/01/17 | 4,443.04 | 379.88 | 341.89 | 307.70 | (1,024.12) | (666.45) | (357.67) |
| 352 | 311.2 | 20009447 | BOOSTER PUMP CGTE WELL SITE | II-3.3 | 04/12/18 | 9,564.60 | 908.64 | 817.77 | 736.00 | (1,386.87) | (1,169.01) | (217.86) |
| 353 | 311.7 | 20009537 | 1 SHP 16GPM 230V PUMP WELL A | II-3.3 | 04/18/18 | 5,859.82 | 556.68 | 501.02 | 450.91 | (849.67) | (799.06) | (50.61) |
| 354 | 307.7 | 20009538 | 6" OF 1-1/4" PIPE WELL A | II-3.3 | 04/18/18 | 3,148.24 | 125.93 | 125.93 | 125.93 | (188.90) | (137.88) | (51.02) |
| 355 | 334.4 | 20010116 | 2" AMR Meter CGTE | II-3.3 | 01/01/19 | 7,026.09 | 40.52 | 40.52 | 40.52 | (40.52) | (101.30) | 60.78 |
| 356 | 334.4 | 20010431 | Register Improvements Project-CGTE | II-3.3 | 07/16/19 | 1,329.72 | 66.49 | 126.32 | 113.69 | (66.49) | (33.24) | (33.25) |
| 357 | 334.4 | 20010438 | Register Improvements Project-CSGN | II-3.3 | 07/16/19 | 355.36 | 17.77 | 33.76 | 30.38 | (17.77) | (8.88) | (8.89) |
| 358 | 331.4 | 20010897 | 20FT of 3in main @ 115 Lakeway Dr | II-3.3 | 12/26/19 | 1,644.39 | 37.89 | 65.78 | 65.78 | (32.89) | (1.61) | (31.28) |
| 359 | 311.2 | 20008377 | 2HP PUMP WELL #2 COCV | II-3.3 | 01/01/16 | 2,468.64 | 98.75 | 98.75 | 98.75 | (395.00) | (658.32) | 263.37 |
| 360 | 311.7 | 20008378 | 2HP MOTOR WELL #2 COCV | II-3.3 | 01/01/16 | 2,130.87 | 85.24 | 85.24 | 85.24 | (340.96) | (568.74) | 277.28 |
| 361 | 311.7 | 20008379 | STARTER WITH NEMA ENCLOSURE-WELL #2 COCV | II-3.3 | 01/01/16 | 12,785.74 | 511.41 | 511.41 | 511.41 | (2,045.64) | (3,409.40) | 1,363.76 |
| 362 | 307.7 | 20008380 | 388' GALV PIPE-WELL #2 COCV | II-3.3 | 01/01/16 | 3,712.03 | 148.48 | 148.48 | 148.48 | (593.92) | (372.80) | (271.12) |
| 363 | 311.2 | 20008381 | SHP PUMP-WELL #1 COCV | II-3.3 | 04/01/16 | 6,406.11 | 256.25 | 256.25 | 256.25 | (960.93) | (1,601.52) | 640.59 |
| 364 | 311.2 | 20008387 | SHP MOTOR-WELL #3 COCV | II-3.3 | 04/01/16 | 6,525.78 | 261.03 | 261.03 | 261.03 | (978.86) | (1,631.44) | 652.58 |
| 365 | 307.2 | 20008383 | 260' OF 2" PVC PIPE | II-3.3 | 04/01/16 | 2,470.16 | 96.81 | 96.81 | 96.81 | (363.04) | (197.29) | (165.75) |
| 366 | 346.5 | 20008631 | Radio Relay/Receiver Well #3 | II-3.3 | 08/17/16 | 7,674.38 | 878.33 | 878.33 | 439.16 | (6,306.89) | (1,302.50) | (5,004.39) |
| 367 | 346.5 | 20008632 | 50' Rolan Radio Tower Well #3 | II-3.3 | 08/17/16 | 17,466.75 | 698.67 | 698.67 | 698.67 | (2,328.90) | (2,983.91) | 655.01 |
| 368 | 346.5 | 20008633 | Omni Antenna Well #3 | II-3.3 | 08/17/16 | 3,853.77 | 154.15 | 154.15 | 154.15 | (513.83) | (658.36) | 144.53 |
| 369 | 311.7 | 20008842 | SHP PUMP & MOTOR W/CONTROL BOX-WELL#5 | II-3.3 | 01/01/17 | 6,629.65 | 1,159.71 | 878.36 | 591.69 | (3,730.39) | (1,438.40) | (2,291.99) |
| 370 | 330.4 | 20009232 | CAPITAL REPAIR TO ASSET NUMBER 20002622 | II-3.3 | 01/01/17 | 4,189.80 | 167.59 | 167.59 | 167.59 | (418.98) | (261.47) | (157.56) |
| 371 | 331.4 | 20009483 | 2" STREET VALVE COMMANCHE COVE | II-3.3 | 03/31/18 | 1,829.15 | 73.17 | 73.17 | 73.17 | (109.75) | (43.34) | (66.41) |
| 372 | 311.7 | 20009627 | SHP BOOSTER PUMP #1 | II-3.3 | 06/29/18 | 1,822.86 | 173.17 | 155.86 | 140.27 | (264.31) | (212.66) | (51.65) |
| 373 | 331.4 | 20010175 | 2" PVC pipe 1301 Hercules Ct Comanche Cove | II-3.3 | 02/22/19 | 2,851.77 | 57.04 | 114.07 | 114.07 | (57.04) | (30.75) | (26.29) |
| 374 | 331.4 | 20010209 | 2" PVC Pipe @ 2214 Cedarwood Dr | II-3.3 | 02/05/19 | 1,109.98 | 72.20 | 44.40 | 44.40 | (27.00) | (11.97) | (10.23) |
| 375 | 334.4 | 20010211 | 3/4 Meter Assembly Wood crest Trail Comanche cove | II-3.3 | 02/07/19 | 2,959.11 | 59.18 | 118.37 | 118.37 | (59.18) | (135.63) | 76.45 |
| 376 | 331.4 | 20010212 | 2" PVC Pipe @ 2523 Orion Way | II-3.3 | 02/07/19 | 1,031.80 | 20.64 | 41.27 | 41.27 | (20.64) | (11.13) | (9.51) |
| 377 | 331.4 | 20010214 | 2" PVC Pipe @ 2503 Coyote Trail | II-3.3 | 02/07/19 | 1,117.64 | 72.35 | 44.71 | 44.71 | (22.35) | (12.05) | (10.30) |
| 378 | 331.4 | 20010216 | 2" PVC Pipe @ 2518 Quail Run | II-3.3 | 02/07/19 | 1,174.59 | 23.49 | 46.98 | 46.98 | (23.49) | (12.67) | (10.82) |
| 379 | 331.4 | 20010220 | 2" PVC Pipe @ 2227 Woodcrest Trail | II-3.3 | 02/07/19 | 1,648.37 | 32.97 | 65.94 | 65.94 | (32.97) | (17.78) | (15.19) |
| 380 | 331.4 | 20010221 | 2" PVC Pipe @ Aurora Ave/Ridgeview Trail | II-3.3 | 02/07/19 | 1,766.80 | 35.34 | 70.67 | 70.67 | (35.34) | (19.05) | (16.29) |
| 381 | 331.4 | 20010223 | 6" PVC Pipe @ 1419 Carona Dr - Comanche Cove | II-3.3 | 07/07/19 | 1,873.46 | 37.47 | 74.94 | 74.94 | (37.47) | (20.70) | (17.27) |
| 382 | 331.4 | 20010226 | 2" PVC main @ 2506 Hercules Ct | II-3.3 | 02/08/19 | 1,329.83 | 26.60 | 53.19 | 53.19 | (26.60) | (14.34) | (12.26) |
| 383 | 331.4 | 20010344 | 2" PVC Pipe 2507 Elk St | II-3.3 | 04/04/19 | 1,826.73 | 36.54 | 73.07 | 73.07 | (36.54) | (16.12) | (20.42) |
| 384 | 371.3 | 20010380 | 20HP Pump @ Comanche Cove 602 Pecos Dr | II-3.3 | 05/30/19 | 2,732.82 | 136.64 | 259.62 | 233.66 | (136.64) | - | (136.64) |
| 385 | 331.4 | 20010388 | 2" Main @ 1017 Corral Dr | II-3.3 | 06/04/19 | 4,498.02 | 89.96 | 179.92 | 179.92 | (89.96) | (30.87) | (59.09) |
| 386 | 334.4 | 20010435 | Register Improvements Project-COCV | II-3.3 | 07/16/19 | 4,768.66 | 238.43 | 453.02 | 407.77 | (738.43) | (119.77) | (119.21) |
| 387 | 331.4 | 20010532 | 2" street valve @ 510 Crestwood Dr | II-3.3 | 06/13/19 | 1,237.95 | 24.76 | 49.52 | 49.52 | (24.76) | (8.50) | (16.26) |
| 388 | 331.4 | 20010611 | 2" gate valve @ 1107 Brazos Ridge Dr | II-3.3 | 07/02/19 | 3,839.58 | 76.79 | 153.58 | 153.58 | (76.79) | (27.59) | (54.20) |
| 389 | 331.4 | 20010627 | 6" main @ 2230 Hercules Dr | II-3.3 | 07/16/19 | 1,765.78 | 35.32 | 70.63 | 70.63 | (35.32) | (10.39) | (24.93) |
| 390 | 331.4 | 20010709 | 2" Electric Valve Comanche Cove | II-3.3 | 10/30/19 | 5,395.16 | 107.90 | 215.81 | 215.81 | (107.90) | (15.87) | (92.03) |
| 391 | 331.4 | 20010733 | 10' of 2" Main @ 1309 Hydra Ct | II-3.3 | 10/30/19 | 2,860.41 | 57.21 | 114.42 | 114.42 | (57.21) | (8.41) | (48.80) |
| 392 | 331.4 | 20010763 | 20' of 2" main @ 2505 Hercules Dr | II-3.3 | 07/17/19 | 2,103.21 | 47.07 | 84.13 | 84.13 | (47.07) | (12.37) | (29.70) |
| 393 | 331.4 | 20010766 | 11' of 2" main @1301 Hercules Ct | II-3.3 | 07/17/19 | 6,060.30 | 121.21 | 242.41 | 242.41 | (121.21) | (35.65) | (85.56) |
| 394 | 307.2 | 20010832 | Ports of Call Water Well CHPO | II-3.3 | 09/01/19 | 249,664.03 | 4,993.28 | 9,986.56 | 9,986.56 | (4,993.28) | (1,809.16) | (3,184.12) |
| 395 | 331.4 | 20010890 | 10FT of 2in main @ 2627 Deer Tr | II-3.3 | 08/16/19 | 1,576.42 | 31.53 | 63.06 | 63.06 | (31.53) | (7.73) | (23.80) |
| 396 | 331.4 | 20010925 | 10' of 4" Main @ 3124 Canadian River Tr | II-3.3 | 08/16/19 | 1,464.72 | 29.30 | 58.59 | 58.59 | (29.30) | (7.18) | (22.17) |
| 397 | 331.4 | 20010927 | 10' of 2" Main @ 2618 Creek View Dr. | II-3.3 | 10/17/19 | 1,489.70 | 29.79 | 59.59 | 59.59 | (29.79) | (4.38) | (25.41) |
| 398 | 331.4 | 20010928 | 10' of 6" Main @ 1306 Creekevew Ct. | II-3.3 | 10/02/19 | 1,489.75 | 29.80 | 59.59 | 59.59 | (29.80) | (4.38) | (25.42) |
| 399 | 331.4 | 20010939 | 6'of 6" main @ 2511 Hercules Dr | II-3.3 | 11/12/19 | 4,449.27 | 88.99 | 177.97 | 177.97 | (88.99) | (8.72) | (80.27) |
| 400 | 331.4 | 20011293 | 10' of 2" Main @ 2202 Comet Trail | II-3.3 | 10/17/19 | 1,369.07 | 27.38 | 54.76 | 54.76 | (27.38) | (4.03) | (23.35) |
| 401 | 304.3 | 10000966 | SQUARE D ELECTRICAL BOX- CHPO PLANT | II-3.3 | 03/03/17 | 1,955.17 | 78.21 | 78.21 | 78.21 | (195.52) | (167.87) | (27.65) |
| 402 | 304.5 | 10001083 | Well Conduit Ports O call Well #2 | II-3.3 | 10/30/19 | 11,637.22 | 237.75 | 465.49 | 465.49 | (232.75) | (88.16) | (144.59) |

Monarch Utilities I L.P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3 (W) - Plant Adjustments - Water
Witness: Victoria R. Shupak

| Line No | Account No. (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum. Depreciation @ Test Year-End (i) | Book Accum. Depreciation @ Test Year-End (k) | Difference (l) |
|---------|-----------------|---------------|---|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|---|--|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 403 | 311.2 | 20008615 | 5510-22 GRUNDFOS PUMP & 1-1/2HP MOTOR- CHOP | II-3.3 | 08/26/16 | 3,319.31 | 132.77 | 132.77 | 132.77 | (442.57) | (756.07) | 313.50 |
| 404 | 311.2 | 20008616 | 350' #10-4 GROUND CABLE | II-3.3 | 08/26/16 | 1,294.75 | 51.79 | 51.79 | 51.79 | (372.63) | (294.93) | 122.30 |
| 405 | 307.2 | 20008617 | 294' 1-1/4" GALV PIPE | II-3.3 | 08/26/16 | 2,040.56 | 81.62 | 81.62 | 81.62 | (272.07) | (139.43) | (132.64) |
| 406 | 311.2 | 20008769 | 20 HP Pump End-BP AT PLANT | II-3.3 | 01/01/17 | 2,607.04 | 456.04 | 375.74 | 232.68 | (1,486.94) | (524.31) | (947.63) |
| 407 | 311.2 | 20008770 | 20 HP 460V MOTOR- BP AT PLANT | II-3.3 | 01/01/17 | 3,897.25 | 681.74 | 486.95 | 347.82 | (2,492.92) | (783.81) | (1,409.11) |
| 408 | 311.2 | 20008821 | 3HP MOTOR/10GPM PUMP-POC #1 | II-3.3 | 01/04/17 | 4,388.73 | 767.71 | 548.36 | 391.69 | (2,489.46) | (877.74) | (1,591.72) |
| 409 | 311.2 | 20008822 | 360' OF #10-3C JACKETED CABLE-POC #1 | II-3.3 | 01/04/17 | 1,660.87 | 290.53 | 207.52 | 148.23 | (934.54) | (332.17) | (602.37) |
| 410 | 311.2 | 20008854 | 7 1/2 HP GOULDS PUMP-WELL #4 COMMANCHE HARBOR | II-3.3 | 01/01/17 | 13,974.77 | 2,435.73 | 1,739.81 | 1,242.72 | (7,834.94) | (3,177.93) | (4,657.01) |
| 411 | 311.2 | 20008855 | 7 1/2 HP CENTRIPRO MOTOR-WELL #4 COMMANCHE HARBOR | II-3.3 | 01/01/17 | 11,474.29 | 2,007.16 | 1,433.69 | 1,024.06 | (6,456.38) | (2,618.66) | (3,837.72) |
| 412 | 311.2 | 20008856 | 2" CHECK VALVE-WELL #4 COMMANCHE HARBOR | II-3.3 | 01/01/17 | 911.22 | 159.40 | 113.85 | 81.32 | (512.74) | (207.95) | (304.79) |
| 413 | 346.5 | 20009581 | RADIO TOWER-WELL NO 4 | II-3.3 | 04/30/18 | 11,236.69 | 1,067.49 | 960.74 | 864.66 | (1,629.33) | (983.21) | (646.12) |
| 414 | 331.4 | 20009764 | Leak Detection Survey Comanche Harbor/Port o Call | II-3.3 | 11/29/18 | 18,240.00 | 729.60 | 729.60 | 729.60 | (1,094.40) | (304.00) | (790.40) |
| 415 | 331.4 | 20009765 | Pressure Reducing Valve at Comanche Harbor Plant | II-3.3 | 11/29/18 | 3,154.29 | 126.17 | 126.17 | 126.17 | (189.76) | (49.48) | (139.78) |
| 416 | 311.2 | 20009766 | 7.5 HP Starter Well #2 Comanche Harbor | II-3.3 | 11/29/18 | 2,087.78 | 197.86 | 178.08 | 160.27 | (302.00) | (185.13) | (116.87) |
| 417 | 345.5 | 20010166 | Air compressor 803 Indian Dr | II-3.3 | 02/05/19 | 7,174.16 | 108.71 | 206.55 | 185.89 | (108.71) | (137.87) | 24.16 |
| 418 | 331.4 | 20010168 | 4" PVC pipe 3811 Silver Creek | II-3.3 | 02/07/19 | 1,449.03 | 28.98 | 57.96 | 57.96 | (28.98) | (15.63) | (13.35) |
| 419 | 311.2 | 20010171 | 7 SHP Booster Pump & Motor @ Comanche Harbor Plnt | II-3.3 | 02/08/19 | 2,174.34 | 108.72 | 206.56 | 185.91 | (108.72) | (132.88) | 24.16 |
| 420 | 331.4 | 20010218 | 2" PVC Main @ 3814 Roaring Springs Ct | II-3.3 | 02/07/19 | 1,553.86 | 31.08 | 62.16 | 62.16 | (31.08) | (16.76) | (14.32) |
| 421 | 331.4 | 20010219 | 2" PVC Main @ 3419 Samoon Ct | II-3.3 | 02/07/19 | 1,561.03 | 31.22 | 62.44 | 62.44 | (31.22) | (16.83) | (14.39) |
| 422 | 334.4 | 20010432 | Register Improvements Project-CHPO | II-3.3 | 07/16/19 | 4,780.12 | 239.01 | 454.11 | 408.70 | (239.01) | (139.50) | (119.51) |
| 423 | 331.4 | 20010705 | 485FT of 2in Poly Pipe Ports O call Well #2 | II-3.3 | 10/30/19 | 61,485.34 | 1,229.71 | 2,459.41 | 2,459.41 | (1,229.71) | (180.84) | (1,048.87) |
| 424 | 331.4 | 20010706 | 2" Line Connection 1334 Ports O call Well #2 | II-3.3 | 10/30/19 | 11,697.21 | 233.95 | 467.89 | 467.89 | (233.95) | (34.40) | (199.55) |
| 425 | 331.4 | 20010707 | 145FT of 2" Line Ports O call Well #2 | II-3.3 | 10/30/19 | 30,442.74 | 608.86 | 1,217.71 | 1,217.71 | (608.86) | (89.54) | (519.32) |
| 426 | 311.2 | 20010708 | 40ft of 2" Galv Pipe Ports O call Well #2 | II-3.3 | 10/30/19 | 7,378.24 | 368.91 | 700.93 | 630.84 | (368.91) | (122.97) | (245.94) |
| 427 | 304.7 | 10000944 | MTS/GENERATOR QUICK CONNECT-CYWD WELL #1 | II-3.3 | 01/01/17 | 5,948.70 | 237.95 | 237.95 | 237.95 | (594.87) | (555.80) | (39.07) |
| 428 | 304.3 | 10000977 | REHAB BUILDING WOOD 6' X 10' ASSET #10000327 | II-3.3 | 01/01/17 | 4,748.31 | 189.93 | 189.93 | 189.93 | (474.83) | (454.62) | (20.21) |
| 429 | 304.3 | 10001013 | Countrywood Building Rehab | II-3.3 | 06/30/18 | 4,886.61 | 195.47 | 195.47 | 195.47 | (293.70) | (316.12) | 72.92 |
| 430 | 311.2 | 20008415 | 3HP PUMP & MOTOR-COUNTRYWOOD | II-3.3 | 01/06/16 | 1,916.35 | 76.65 | 76.65 | 76.65 | (153.30) | 1,405.31 | (1,558.61) |
| 431 | 307.2 | 20008870 | 2" OCTAVE WELL METER-COUNTRYWOOD WELL PLANT | II-3.3 | 01/01/17 | 1,414.35 | - | - | - | - | 1,314.77 | (1,314.77) |
| 432 | 311.2 | 20009064 | 3HP PUMP & MOTOR-COUNTRYWOOD | II-3.3 | 01/01/17 | 1,097.91 | 192.05 | 137.18 | 97.99 | (617.78) | (223.30) | (394.48) |
| 433 | 330.4 | 20009233 | REPLACE PIPING AT HYDRO TANK | II-3.3 | 01/01/17 | 1,097.09 | 43.88 | 43.88 | 43.88 | (109.70) | (68.58) | (41.12) |
| 434 | 307.2 | 20009295 | 2" OCTAVE WELL METER-COUNTRYWOOD WELL | II-3.3 | 01/01/17 | 913.51 | 36.54 | 36.54 | 36.54 | (91.35) | (60.78) | (30.57) |
| 435 | 311.2 | 20009947 | SHP Submersible motor Countrywood | II-3.3 | 12/31/18 | 8,634.36 | 820.26 | 738.24 | 664.41 | (1,251.98) | (767.49) | (484.49) |
| 436 | 334.4 | 20010443 | Register Improvements Project-CYWD | II-3.3 | 07/16/19 | 412.67 | 20.63 | 39.20 | 35.78 | (20.63) | (10.32) | (10.31) |
| 437 | 307.2 | 20008393 | 3" WELL METER-SKYLINE RANCH-CROW | II-3.3 | 01/01/16 | 1,172.10 | 46.88 | 46.88 | 46.88 | (187.52) | (101.92) | (85.60) |
| 438 | 311.2 | 20008871 | 15HP MOTOR - BOOSTER PUMP #3 -BLUEGRASS | II-3.3 | 01/01/17 | 2,176.65 | 380.76 | 271.97 | 194.26 | (1,224.77) | (447.74) | (777.03) |
| 439 | 333.4 | 20008939 | PIPELINE IMPROVEMENT PROJECT | II-3.3 | 01/01/17 | 2,250.60 | 192.43 | 173.18 | 155.87 | (518.77) | (337.59) | (181.18) |
| 440 | 311.2 | 20009266 | SHP PUMP/MOTOR-WELL #2 SKYLINE | II-3.3 | 09/01/17 | 8,212.98 | 1,436.68 | 1,026.20 | 733.00 | (4,621.30) | (1,777.57) | (3,343.73) |
| 441 | 311.2 | 20009267 | 231' OF 2" GALV PIPE-WELL #2 SKYLINE | II-3.3 | 09/01/17 | 2,344.45 | 410.11 | 292.94 | 209.24 | (1,319.18) | (364.70) | (954.48) |
| 442 | 311.2 | 20009268 | 1,020' OF 1/4" AIR LINE -WELL #2 SKYLINE | II-3.3 | 09/01/17 | 995.39 | 174.12 | 124.37 | 88.84 | (560.09) | (154.84) | (405.25) |
| 443 | 311.2 | 20009269 | 510' OF #12-4 CABLE-WELL #2 SKYLINE | II-3.3 | 09/01/17 | 1,831.53 | 320.38 | 228.85 | 163.46 | (1,030.57) | (284.90) | (745.67) |
| 444 | 311.2 | 20009776 | Stage Pump Skyline Ranch - Crowley One Acres | II-3.3 | 11/30/18 | 14,239.37 | 1,352.74 | 1,217.46 | 1,095.72 | (2,064.71) | (1,186.61) | (878.10) |
| 445 | 311.2 | 20009777 | 50HP Motor Skyline Ranch - Crowley One Acres | II-3.3 | 11/30/18 | 14,066.72 | 1,336.34 | 1,202.70 | 1,082.43 | (2,039.68) | (1,172.23) | (867.45) |
| 446 | 311.2 | 20009778 | 1050FT of 3in Pipe Skyline Ranch Crowley One Acres | II-3.3 | 11/30/18 | 25,009.42 | 2,375.90 | 2,138.31 | 1,924.47 | (3,626.37) | (2,084.11) | (1,542.26) |
| 447 | 311.2 | 20009779 | 1060FT Jacket Cable Skyline Ranch Crowley One Acres | II-3.3 | 11/30/18 | 15,312.88 | 1,454.72 | 1,309.25 | 1,178.33 | (2,270.36) | (1,276.07) | (944.29) |
| 448 | 311.2 | 20009797 | 7.5HP Pump & Motor Highcrest Plant & Well 1 | II-3.3 | 12/31/18 | 4,705.76 | 447.05 | 402.34 | 362.11 | (682.34) | (522.86) | (159.48) |
| 449 | 311.2 | 20009891 | 2" CHECK VALVE-HIGHCREST PLANT/WELL#1 CROW | II-3.3 | 12/31/18 | 961.47 | 91.34 | 82.71 | 73.99 | (139.41) | (134.16) | (5.25) |
| 450 | 331.4 | 20009927 | 4" Pressure Reducing Valve Crowley Water 1 of 2 | II-3.3 | 12/31/18 | 6,922.65 | 276.91 | 276.91 | 276.91 | (415.36) | (101.80) | (313.56) |
| 451 | 331.4 | 20009928 | 4" Pressure Reducing Valve Crowley Water 2 of 2 | II-3.3 | 12/31/18 | 6,922.65 | 276.91 | 276.91 | 276.91 | (415.36) | (101.80) | (313.56) |
| 452 | 311.2 | 20010038 | Teco Alternator Blue Grass Plant CROW | II-3.3 | 01/01/19 | 1,515.89 | 75.80 | 144.01 | 129.61 | (75.80) | (101.06) | 25.26 |
| 453 | 311.2 | 20010039 | Siemens Overload Block Blue Grass Plant CROW | II-3.3 | 01/01/19 | 2,067.13 | 103.36 | 196.38 | 176.74 | (103.36) | (137.81) | 34.45 |
| 454 | 330.4 | 20010060 | Rehab Storage Tank Skyline Ranch Crowley One Acres | II-3.3 | 01/01/19 | 3,434.24 | 68.69 | 137.37 | 137.37 | (68.69) | (68.68) | (0.01) |
| 455 | 311.2 | 20010089 | 7.5HP Baldor motor Highcrest Plant & Well 1 | II-3.3 | 01/01/19 | 2,979.96 | 149.00 | 283.10 | 254.79 | (149.00) | (198.66) | 49.66 |
| 456 | 311.2 | 20010117 | 7.5HP Booster motor Highcrest Plnt Well 1 P2 | II-3.3 | 01/01/19 | 7,021.22 | 101.06 | 192.02 | 177.81 | (101.06) | (134.75) | 33.69 |
| 457 | 311.2 | 20010272 | Well Watcher 710 Bluegrass Trinity | II-3.3 | 03/14/19 | 10,956.97 | 547.85 | 1,040.91 | 936.82 | (547.85) | (608.72) | 60.87 |
| 458 | 334.4 | 20010436 | Register Improvements Project-CROW | II-3.3 | 07/16/19 | 6,625.68 | 331.28 | 629.44 | 566.50 | (331.28) | (165.64) | (165.64) |
| 459 | 311.2 | 20010526 | Booster Starter Pump #2 @ Skyline Ranch CROW | II-3.3 | 06/13/19 | 954.60 | 47.73 | 90.69 | 81.62 | (47.73) | (37.12) | (10.61) |
| 460 | 333.4 | 20009247 | SERVICE LINE @ 3865 S CRYSTAL CIRCLE | II-3.3 | 01/01/17 | 950.02 | 81.23 | 73.10 | 65.79 | (218.98) | (158.34) | (60.64) |
| 461 | 331.4 | 20009590 | 60' OF 4" MAIN-6417 CRYSTLE SPRINGS DR | II-3.3 | 05/31/18 | 2,981.97 | 119.28 | 119.28 | 119.28 | (178.92) | (61.39) | (117.53) |
| 462 | 333.4 | 20009702 | Service Line at 28830 Champion Oaks Dr | II-3.3 | 09/25/18 | 1,416.04 | 56.64 | 56.64 | 56.64 | (84.96) | (141.60) | 56.64 |
| 463 | 334.4 | 20010433 | Register Improvements Project-CLSP | II-3.3 | 07/16/19 | 653.40 | 32.67 | 62.07 | 55.87 | (32.67) | (16.34) | (16.33) |
| 464 | 311.2 | 20010692 | 7.5HP 230C Booster Pump CLSP | II-3.3 | 07/31/19 | 5,311.35 | 265.57 | 504.58 | 454.12 | (265.57) | (177.05) | (88.52) |
| 465 | 307.2 | 20010929 | 2" Octave Well Meter @ CLSP GWTP | II-3.3 | 12/20/19 | 1,658.76 | 33.18 | 66.35 | 66.35 | (33.18) | (3.01) | (30.17) |
| 466 | 304.2 | 10001015 | Caustic Building Floor Decker Hills Well 6 | II-3.3 | 10/31/18 | 1,068.67 | 42.75 | 42.75 | 42.75 | (64.12) | (64.76) | 0.64 |

Monarch Utilities I L P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3.3(W) - Plant Adjustments - Water
Witness: Victoria R. Shupak

| Line No | Account No. (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum. Depreciation @ Test Year-End (i) | Book Accum. Depreciation @ Test Year-End (k) | Difference (l) |
|---------|-----------------|---------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|---|--|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 467 | 304.5 | 10001052 | 315FT of 8FT Fence @ Decker Hills Well #1 | II-3.3 | 02/05/19 | 8,109.51 | 167.19 | 324.38 | 324.38 | (162.19) | (225.26) | 63.07 |
| 468 | 304.3 | 10001070 | EDA Panel @ Champions Water Plant | II-3.3 | 07/02/19 | 1,658.56 | 33.17 | 66.34 | 66.34 | (33.17) | (25.13) | (8.04) |
| 469 | 304.3 | 10001071 | EDA Panel @ Hidden Lakes Water Plant | II-3.3 | 07/02/19 | 1,872.15 | 37.44 | 74.89 | 74.89 | (37.44) | (28.37) | (9.07) |
| 470 | 311.2 | 20008289 | Pump end for existing motor BP #1 @ Well #1 | II-3.3 | 10/30/15 | 3,105.20 | 124.71 | 124.21 | 124.21 | (517.54) | (897.04) | 379.50 |
| 471 | 311.2 | 20008343 | 7.5 HP, 460V BOOSTER PUMP #2 CSCN | II-3.3 | 07/17/16 | 1,886.41 | 75.46 | 75.46 | 75.46 | (289.26) | (497.56) | 203.30 |
| 472 | 311.2 | 20008409 | 15HP BOOSTER PUMP #1 | II-3.3 | 01/01/16 | 4,900.67 | 196.03 | 196.03 | 196.03 | (784.12) | (1,306.84) | 522.72 |
| 473 | 311.2 | 20008417 | 40HP PUMP END (W6)-HIDDEN LAKES | II-3.3 | 05/13/16 | 15,658.08 | 626.32 | 626.32 | 626.32 | (2,296.51) | (3,827.52) | 1,531.01 |
| 474 | 311.2 | 20008418 | 50HP MOTOR (W6)-HIDDEN LAKES | II-3.3 | 05/13/16 | 20,433.90 | 817.36 | 817.36 | 817.36 | (2,996.98) | (4,994.95) | 1,997.97 |
| 475 | 311.2 | 20008419 | 520" #4-3 FLAT JACKETED SUB CABLL (W6) HIDDEN LAKE | II-3.3 | 05/13/16 | 5,322.40 | 212.90 | 212.90 | 212.90 | (780.63) | (1,301.04) | 520.41 |
| 476 | 307.2 | 20008420 | 514" GALVANIZED PUMP PIPE (W6) HIDDEN LAKES | II-3.3 | 05/13/16 | 10,521.97 | 420.88 | 420.88 | 420.88 | (1,543.23) | (838.71) | (704.52) |
| 477 | 307.2 | 20008421 | 2-4" DUCTILE IRON LINE CHECK VALVE | II-3.3 | 05/13/16 | 1,924.25 | 76.97 | 76.97 | 76.97 | (282.22) | (153.38) | (128.84) |
| 478 | 311.2 | 20008422 | 510" 1/4 STAINLESS STEEL AIRLINE (W6) HIDDEN LAKES | II-3.3 | 05/13/16 | 3,132.03 | 125.78 | 125.78 | 125.78 | (459.36) | (765.60) | 306.24 |
| 479 | 311.4 | 20008542 | 100" 2" PVC MAINLINE-29618 ASHVALE-DHIC | II-3.3 | 06/08/16 | 1,656.67 | 66.27 | 66.27 | 66.27 | (237.47) | (69.84) | (167.63) |
| 480 | 333.4 | 20008560 | 50" PI 6" PVC-29714 ABILENE ST | II-3.3 | 01/01/16 | 3,910.78 | 156.43 | 156.43 | 156.43 | (625.77) | (782.16) | 156.44 |
| 481 | 307.2 | 20008561 | 4" Octave Well Meter | II-3.3 | 01/01/16 | 1,467.58 | 58.70 | 58.70 | 58.70 | (234.80) | (127.60) | (107.20) |
| 482 | 333.4 | 20008571 | NEW WATER TAP/SERVICE LINE-29710 EL PASO | II-3.3 | 05/31/16 | 2,582.67 | 103.31 | 103.31 | 103.31 | (370.19) | (473.48) | 103.29 |
| 483 | 333.4 | 20008578 | 60" SERVICE LINE-29610 BROWNSVILLE | II-3.3 | 07/19/16 | 1,206.04 | 48.24 | 48.24 | 48.24 | (164.87) | (211.05) | 46.23 |
| 484 | 311.2 | 20008652 | BOOSTER PUMP W/15HP MOTOR WELL #2 BP #2 | II-3.3 | 08/18/16 | 4,236.38 | 169.46 | 169.46 | 169.46 | (564.87) | (964.96) | 400.09 |
| 485 | 331.4 | 20008655 | 3" WATER MAIN W/6" STEEL CASING | II-3.3 | 07/19/16 | 7,208.50 | 288.34 | 288.34 | 288.34 | (985.16) | (296.83) | (688.33) |
| 486 | 333.4 | 20008670 | 6" FLUSH VALVE 29518 ABILENE | II-3.3 | 01/01/17 | 1,194.98 | 47.80 | 47.80 | 47.80 | (119.50) | (91.14) | (28.36) |
| 487 | 334.4 | 20008705 | 3" OCTAVE WELL METER WELL #1 | II-3.3 | 12/08/16 | 7,200.39 | 88.02 | 88.02 | 88.02 | (271.40) | (339.23) | 67.83 |
| 488 | 311.2 | 20008782 | 2-Simms starters DH Well #1 BP #1 | II-3.3 | 01/01/17 | 5,646.35 | 987.70 | 705.50 | 503.93 | (3,177.10) | (1,148.40) | (2,028.70) |
| 489 | 311.2 | 20008826 | 147" GALV PUMP PIPE-WELL #2 DECKER HILLS | II-3.3 | 07/28/17 | 4,481.08 | 783.86 | 559.90 | 399.93 | (2,521.43) | (871.32) | (1,650.11) |
| 490 | 311.2 | 20008827 | 152" JACKETED PUMP CABLE- WELL #2 DECKER HILLS | II-3.3 | 02/28/17 | 1,005.96 | 175.97 | 125.69 | 89.78 | (566.04) | (195.60) | (370.44) |
| 491 | 311.7 | 20008828 | 15HP MOTOR- WELL #2 DECKER HILLS | II-3.3 | 02/28/17 | 7,514.19 | 1,314.44 | 938.88 | 670.63 | (4,228.11) | (1,461.10) | (2,767.01) |
| 492 | 311.2 | 20008829 | 10HP PUMP END- WELL #2 DECKER HILLS | II-3.3 | 02/28/17 | 5,949.36 | 1,040.70 | 743.36 | 530.97 | (3,347.60) | (1,156.81) | (2,190.79) |
| 493 | 311.2 | 20008892 | 7.5HP 230V MOTOR-PARK PLACL WELL#2 | II-3.3 | 01/27/17 | 5,288.38 | 925.08 | 660.77 | 471.98 | (2,975.68) | (1,057.68) | (1,918.00) |
| 494 | 311.2 | 20008893 | 7.5HP PUMP END-PARK PLACL WELL#2 | II-3.3 | 01/27/17 | 9,402.16 | 1,644.69 | 1,174.78 | 839.13 | (5,290.43) | (1,880.43) | (3,410.00) |
| 495 | 311.2 | 20008894 | 189" GROUND FLAT JACKETED WIRL-PARK PLACE WELL#2 | II-3.3 | 01/27/17 | 1,328.74 | 232.43 | 166.02 | 118.59 | (747.66) | (265.74) | (481.92) |
| 496 | 311.2 | 20008895 | 189" GALVANIZED PUMP PIPE-PARK PLACE WELL#2 | II-3.3 | 01/27/17 | 3,146.46 | 550.40 | 393.14 | 280.82 | (1,770.46) | (629.28) | (1,141.18) |
| 497 | 333.4 | 20008940 | PIPELINE IMPROVEMENT PROJECT | II-3.3 | 01/01/17 | 14,362.91 | 1,228.03 | 1,105.23 | 994.70 | (3,310.66) | (2,154.45) | (1,156.21) |
| 498 | 330.4 | 20009250 | REHAB GROUND STORAGE TANK | II-3.3 | 01/01/17 | 15,526.00 | 621.04 | 621.04 | 621.04 | (1,552.60) | (936.24) | (616.36) |
| 499 | 334.4 | 20009356 | 4" AMR METER AT WELL | II-3.3 | 06/18/18 | 2,314.76 | 219.90 | 197.91 | 178.12 | (333.64) | (243.66) | (91.98) |
| 500 | 347.5 | 20009387 | SURVEILLANCE CAMERA SYSTEM AT DHIC | II-3.3 | 04/20/18 | 1,465.73 | 139.24 | 125.32 | 112.79 | (212.53) | (203.34) | (9.19) |
| 501 | 345.5 | 20009421 | 1/2HP AIR COMPRESSOR WELL #1 | II-3.3 | 03/31/18 | 1,118.03 | 106.21 | 95.59 | 86.03 | (162.11) | (149.08) | (13.03) |
| 502 | 331.4 | 20009540 | 2" GATE VALVE 29903 ATLANTIC AVE | II-3.3 | 04/18/18 | 3,109.37 | 124.38 | 124.38 | 124.38 | (186.57) | (73.52) | (113.05) |
| 503 | 331.4 | 20009541 | 3" MJ VALVE 29903 ATLANTIC AVE | II-3.3 | 04/18/18 | 3,868.27 | 154.73 | 154.73 | 154.73 | (232.10) | (91.46) | (140.64) |
| 504 | 311.2 | 20009710 | EDA Pressure Switch Decker Hills Well 2 | II-3.3 | 09/30/18 | 900.41 | 85.54 | 76.99 | 69.29 | (130.56) | (105.05) | (25.51) |
| 505 | 311.2 | 20009844 | 20HP Booster Motor Hidden Lakes Well 1 DHIC | II-3.3 | 12/31/18 | 4,048.71 | 384.63 | 346.16 | 311.55 | (587.07) | (427.36) | (159.71) |
| 506 | 311.7 | 20009957 | Impeller Booster 1 DHIC Well 1 | II-3.3 | 12/31/18 | 983.88 | 93.47 | 84.12 | 75.71 | (142.66) | (120.25) | (22.41) |
| 507 | 331.4 | 20010026 | 3" Valve 29910 Brownsville | II-3.3 | 01/01/19 | 3,755.25 | 75.11 | 150.21 | 150.21 | (75.11) | (44.18) | (30.93) |
| 508 | 311.2 | 20010126 | Size 3 Starter DHIC Well 1 29734 Decker Hills Dr | II-3.3 | 01/01/19 | 1,590.30 | 79.52 | 151.08 | 135.97 | (79.52) | (106.07) | 26.50 |
| 509 | 331.4 | 20010315 | 3" check valve @ 29734 Decker Hills Dr | II-3.3 | 03/26/19 | 1,338.15 | 26.76 | 53.53 | 53.53 | (26.76) | (13.12) | (13.64) |
| 510 | 334.4 | 20010446 | Register Improvements Project-DHIC | II-3.3 | 07/16/19 | 10,626.31 | 531.32 | 1,009.50 | 908.55 | (531.32) | (265.66) | (265.66) |
| 511 | 345.5 | 20010612 | 1/2HP Air Compressor @ 28855 Hidden Lake West Well | II-3.3 | 07/08/19 | 1,130.31 | 56.52 | 107.38 | 96.64 | (56.52) | (37.68) | (18.84) |
| 512 | 331.4 | 20010721 | Cycle Stop Valves DHIC | II-3.3 | 10/23/19 | 6,261.90 | 125.24 | 250.48 | 250.48 | (125.24) | (18.42) | (106.82) |
| 513 | 311.2 | 20010738 | Rehab Pump @ Well #4 - DHIC | II-3.3 | 10/01/19 | 4,118.10 | 205.91 | 391.22 | 352.10 | (705.91) | (68.64) | (317.27) |
| 514 | 331.4 | 20010750 | 2 - 2" Cycle Stop Flanged Valves | II-3.3 | 10/01/19 | 4,219.11 | 84.38 | 168.77 | 168.77 | (84.38) | (12.41) | (71.97) |
| 515 | 360.2 | 20010772 | 2610 LF of 2" PVC Schedule 80 Force Main | II-3.3 | 12/31/19 | 11,010.00 | 220.20 | 440.40 | 440.40 | (220.20) | (141.15) | (79.05) |
| 516 | 333.4 | 20010779 | 3" Water line | II-3.3 | 12/31/19 | 10,000.00 | 200.00 | 400.00 | 400.00 | (200.00) | (185.19) | (14.81) |
| 517 | 307.2 | 20010893 | 3" Octave meter @ DHIC Well #2 | II-3.3 | 12/20/19 | 1,868.80 | 37.38 | 74.75 | 74.75 | (37.38) | (3.39) | (33.99) |
| 518 | 333.4 | 20010935 | Replace Service Line @ 29602 Temple | II-3.3 | 12/03/19 | 1,554.00 | 77.70 | 147.63 | 132.87 | (77.70) | (6.48) | (71.22) |
| 519 | 304.3.C | 8010000044 | LUE CIAC Trnsf-FMRWD, LLC-1000072832-Doc909151288 | II-3.3 | 05/31/18 | - | - | - | - | - | 681.33 | (681.33) |
| 520 | 333.4.C | 8020000095 | 2316 LF of 2" CL 200 PVC Pipe | II-3.3 | 12/31/19 | - | - | - | - | - | 203.89 | (203.89) |
| 521 | 333.4.C | 8020000098 | 3" Water line | II-3.3 | 12/31/19 | - | - | - | - | - | 185.19 | (185.19) |
| 522 | 304.2 | 10000956 | GENERATOR QUICK CONNECT- DCES | II-3.3 | 01/10/17 | 3,078.89 | 123.16 | 123.16 | 123.16 | (307.90) | (279.90) | (28.00) |
| 523 | 311.2 | 20009575 | HOA SWITCH-WELL NO. 2 | II-3.3 | 04/19/18 | 1,247.63 | 118.53 | 106.67 | 96.01 | (180.91) | (191.94) | 11.03 |
| 524 | 331.4 | 20009953 | 150Fl of 6in steel water line Groundwater Well | II-3.3 | 12/31/18 | 21,330.08 | 853.20 | 853.20 | 853.20 | (1,279.80) | (397.32) | (882.48) |
| 525 | 334.4 | 20010230 | 2" Meter @ Denton Creek Estates | II-3.3 | 01/01/19 | 984.28 | 19.69 | 39.37 | 39.37 | (19.69) | (49.21) | 29.52 |
| 526 | 334.4 | 20010444 | Register Improvements Project-DCES | II-3.3 | 07/16/19 | 1,318.26 | 65.91 | 125.74 | 112.71 | (65.91) | (32.96) | (32.95) |
| 527 | 333.4 | 20010950 | Replaced Tap @ 6014 Edna | II-3.3 | 08/22/19 | 1,798.59 | 89.93 | 170.87 | 153.78 | (89.93) | (37.47) | (52.46) |
| 528 | 311.2 | 20010978 | 3 HP Motor @ DCES GWTP | II-3.3 | 08/08/19 | 1,992.45 | 99.62 | 189.28 | 170.36 | (99.62) | (55.35) | (44.27) |
| 529 | 330.4 | 20008390 | 900 GAL GALVANIZED PRLSSURE TANK-FALCON CREST | II-3.3 | 01/01/16 | 14,122.01 | 564.88 | 564.88 | 564.88 | (2,259.52) | (1,129.76) | (1,129.76) |

000994

Monarch Utilities I L P
 Docket No. 50944
 Test Year Ending 12/31/2019
 Schedule II-E-3 (W) - Plant Adjustments - Water
 Witness Victoria R Shupak

| Line No | Account No (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|---------------|---|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 530 | 311.2 | 20009845 | 75HP 460V Motor Falcon Crest Well #3 | II-3-3 | 17/31/18 | 47,376.12 | 4,500.73 | 4,050.66 | 3,645.59 | (6,869.54) | (4,737.61) | (2,131.93) |
| 531 | 345.5 | 20010225 | 1/3HP Air compressor 115V Falcon Crest Water Plnt | II-3-3 | 02/08/19 | 871.34 | 43.57 | 82.78 | 74.50 | (43.57) | (53.25) | 9.68 |
| 532 | 334.4 | 20010447 | Register Improvements Project-FCAD | II-3-3 | 07/16/19 | 745.10 | 37.76 | 70.78 | 63.71 | (37.26) | (18.63) | (18.63) |
| 533 | 311.2 | 20010735 | 7.5 HP Booster Pump @FCAD | II-3-3 | 08/01/19 | 1,567.32 | 78.37 | 148.90 | 134.01 | (78.37) | (43.54) | (34.83) |
| 534 | 311.2 | 20010736 | 5 HP Booster Pump @ FCAD | II-3-3 | 08/01/19 | 1,431.90 | 71.60 | 136.03 | 122.43 | (71.60) | (39.78) | (31.82) |
| 535 | 304.2 | 10000941 | 240V GENERATOR QUICK CONNECT-WELL #1 | II-3-3 | 01/01/17 | 9,938.85 | 117.55 | 117.55 | 117.55 | (293.88) | (274.60) | (19.28) |
| 536 | 330.4 | 20008780 | Hydro Tank Rehab for Asset 20005840 | II-3-3 | 01/01/17 | 9,425.55 | 377.02 | 377.02 | 377.02 | (947.55) | (568.38) | (379.17) |
| 537 | 311.2 | 20008901 | 7.5HP BOOSTER PUMP/MOTOR #1-GNAC | II-3-3 | 01/01/17 | 2,437.58 | 426.40 | 304.57 | 217.55 | (1,371.59) | (498.60) | (872.99) |
| 538 | 331.4 | 20009491 | SHP 1 PHASE MOTOR GNAC WELL | II-3-3 | 05/31/18 | 4,626.37 | 439.51 | 395.55 | 356.00 | (670.83) | (565.44) | (105.39) |
| 539 | 331.4 | 20009492 | 231' #8 SUB CABLE GNAC WELL | II-3-3 | 05/31/18 | 1,750.03 | 166.25 | 149.63 | 134.67 | (253.75) | (213.89) | (39.86) |
| 540 | 307.2 | 20009493 | 21' OF 2" GALV PIPE GNAC WELL | II-3-3 | 05/31/18 | 3,195.52 | 127.82 | 127.82 | 127.82 | (191.73) | (317.17) | (74.56) |
| 541 | 311.2 | 20010014 | SHP Pump Gardens Acres Water Plant | II-3-3 | 01/01/19 | 6,700.35 | 335.02 | 636.53 | 572.88 | (335.02) | (446.69) | 111.67 |
| 542 | 311.2 | 20010049 | Berkeley Booster Pump Water Plant Gardens | II-3-3 | 01/01/19 | 1,199.78 | 59.96 | 113.93 | 102.54 | (59.96) | (79.95) | 19.99 |
| 543 | 331.4 | 20010052 | 2" PVC main 180 Starling St | II-3-3 | 01/01/19 | 2,775.79 | 55.52 | 111.03 | 111.03 | (55.52) | (32.66) | (22.86) |
| 544 | 331.4 | 20010238 | 15FT of 2" PVC main @ 206 Plymouth Rock | II-3-3 | 01/01/19 | 955.96 | 19.12 | 38.24 | 38.24 | (19.12) | (11.75) | (7.87) |
| 545 | 334.4 | 20010450 | Register Improvements Project-GNAC | II-3-3 | 07/16/19 | 802.42 | 40.12 | 76.23 | 68.61 | (40.12) | (20.06) | (20.06) |
| 546 | 331.4 | 20011126 | 20" OF 2" PVC Pipe @ 209 Plymouth Rock Garden Acres | II-3-3 | 05/28/19 | 777.56 | 15.55 | 31.10 | 31.10 | (15.55) | (6.10) | (9.45) |
| 547 | 304.2 | 10000946 | HTS/GENERATOR QUICK CONNECT-GSPT WATER PLANT | II-3-3 | 01/30/17 | 5,001.59 | 700.06 | 200.06 | 200.06 | (500.15) | (454.68) | (45.47) |
| 548 | 304.3 | 10001035 | Engineering Services Water Plant Governor's Point | II-3-3 | 12/31/18 | 9,576.00 | 383.04 | 383.04 | 383.04 | (574.50) | (367.73) | (211.83) |
| 549 | 304.5 | 10001099 | 200 AMP Fuse Disconnect @ GSPT WP | II-3-3 | 12/26/19 | 3,307.86 | 66.16 | 132.32 | 132.32 | (66.16) | (8.35) | (57.81) |
| 550 | 304.5 | 10001100 | 200A Indoor 3 Phase Panel @ GSPT WP | II-3-3 | 12/26/19 | 3,307.84 | 66.16 | 132.31 | 132.31 | (66.16) | (8.35) | (57.81) |
| 551 | 311.2 | 20008403 | SHP BOOSTER PUMP W/ MOTOR #3 | II-3-3 | 06/06/16 | 3,340.31 | 133.61 | 133.61 | 133.61 | (478.77) | (797.97) | 319.20 |
| 552 | 311.2 | 20008411 | SHP MOTOR (W1)-GOVERNOR'S POINT | II-3-3 | 01/01/16 | 7,448.25 | 201.29 | 201.29 | 201.29 | (503.22) | 5,535.37 | (6,038.59) |
| 553 | 311.2 | 20008412 | SHP PUMP (W1)-GOVERNOR'S POINT | II-3-3 | 01/01/16 | 12,366.06 | 329.76 | 329.76 | 329.76 | (824.40) | 9,068.45 | (9,892.85) |
| 554 | 331.4 | 20008430 | 4" MJ VALVE IN MAIN | II-3-3 | 01/01/16 | 1,659.14 | 66.37 | 66.37 | 66.37 | (265.48) | (78.08) | (187.40) |
| 555 | 311.2 | 20008919 | SHP PUMP/MOTOR WELL #1 | II-3-3 | 07/30/17 | 8,150.71 | 1,425.78 | 1,018.47 | 727.44 | (4,586.26) | (1,358.45) | (3,227.81) |
| 556 | 307.2 | 20008920 | 210' 2" GALV PIPE WELL #1 | II-3-3 | 07/30/17 | 2,542.05 | 101.68 | 101.68 | 101.68 | (254.70) | (138.15) | (116.05) |
| 557 | 307.2 | 20008921 | 210' #10 SUB CABLE WELL #1 | II-3-3 | 07/30/17 | 699.07 | 27.96 | 27.96 | 27.96 | (69.90) | (38.00) | (31.90) |
| 558 | 307.2 | 20008922 | 210" STAINLESS AIR LINE WELL #1 | II-3-3 | 07/30/17 | 1,271.03 | 50.84 | 50.84 | 50.84 | (127.10) | (69.08) | (58.02) |
| 559 | 311.2 | 20008923 | CYCLE STOP VALVE BOOSTER PUMP #1 | II-3-3 | 01/01/17 | 977.95 | 171.07 | 122.19 | 87.28 | (550.28) | (710.81) | (339.47) |
| 560 | 311.2 | 20008924 | CYCLE SIOP VALVE BOOSTER PUMP #2 | II-3-3 | 01/01/17 | 977.95 | 171.07 | 122.19 | 87.28 | (550.28) | (710.81) | (339.47) |
| 561 | 311.2 | 20008925 | CYCLE STOP VALVE BOOSTER PUMP #3 | II-3-3 | 01/01/17 | 977.96 | 171.07 | 122.70 | 87.28 | (550.28) | (710.81) | (339.47) |
| 562 | 331.4 | 20008933 | Ferguson Loop 2" Main | II-3-3 | 09/30/17 | 37,102.99 | 1,484.12 | 1,484.12 | 1,484.12 | (3,710.30) | (1,018.52) | (2,691.78) |
| 563 | 331.4 | 20008934 | Governors Hogg Loop Water Line | II-3-3 | 09/30/17 | 42,310.43 | 1,692.42 | 1,692.42 | 1,692.42 | (4,231.05) | (1,161.46) | (3,069.59) |
| 564 | 331.4 | 20009097 | 2" SQUARE NUT VALVE @GOV WOOD/GOV CONNALLY | II-3-3 | 01/01/17 | 1,526.15 | 61.05 | 61.05 | 61.05 | (157.67) | (55.17) | (97.45) |
| 565 | 331.4 | 20009304 | 4FT MAIN AT 51 GOVERNOR O'DANIEL | II-3-3 | 01/31/18 | 1,299.97 | 52.00 | 52.00 | 52.00 | (78.00) | (31.52) | (46.48) |
| 566 | 331.4 | 20009318 | 60FT MAIN AT GOVERNOR'S POINT/357 GOVERNOR HOGG | II-3-3 | 02/28/18 | 1,134.90 | 45.40 | 45.40 | 45.40 | (68.10) | (26.96) | (41.14) |
| 567 | 331.4 | 20009475 | 40" OF 1-1/4" WATER LINE LOT 22 BLK 13 SEC 2 | II-3-3 | 06/19/18 | 949.48 | 37.98 | 37.98 | 37.98 | (56.97) | (22.52) | (34.45) |
| 568 | 333.4 | 20009703 | Service Line at 547 Governor's Point | II-3-3 | 09/27/18 | 1,869.10 | 74.76 | 74.76 | 74.76 | (112.14) | (186.91) | 74.77 |
| 569 | 331.4 | 20009704 | 2" Square Nut Valve @ Governor's Pnt Wtr Indistrict | II-3-3 | 09/27/18 | 862.03 | 34.48 | 34.48 | 34.48 | (51.77) | (70.78) | (33.44) |
| 570 | 333.4 | 20009705 | Service Line at Governor's Point | II-3-3 | 09/27/18 | 753.94 | 30.16 | 30.16 | 30.16 | (45.74) | (75.40) | 30.16 |
| 571 | 345.5 | 20009776 | 22kW Diesel Generator 15 Governor Hogg Drive | II-3-3 | 04/10/19 | 40,043.08 | 2,002.15 | 3,804.09 | 3,423.68 | (2,002.15) | (2,002.15) | - |
| 572 | 311.2 | 20010092 | EDA Pressure Switch GSPT Water Plant | II-3-3 | 01/17/19 | 2,768.26 | 138.41 | 262.99 | 236.69 | (138.41) | (184.55) | 46.14 |
| 573 | 330.4 | 20010141 | 62 gal Bladder Tank @ GSPT 1 of 2 | II-3-3 | 01/01/19 | 954.58 | 19.09 | 38.18 | 38.18 | (19.09) | (19.09) | - |
| 574 | 330.4 | 20010142 | 62 gal Bladder Tank @ GSPT 2 of 2 | II-3-3 | 01/01/19 | 954.58 | 19.09 | 38.18 | 38.18 | (19.09) | (19.09) | - |
| 575 | 311.2 | 20010261 | 7.5 HP Booster Pump and Motor Governor's Pt | II-3-3 | 02/20/19 | 1,811.77 | 90.56 | 172.07 | 154.86 | (90.56) | (110.69) | 20.13 |
| 576 | 320.3 | 20010321 | New Data Logger @ Governor's Pt Water Plant | II-3-3 | 05/15/19 | 9,061.64 | 453.08 | 860.86 | 774.77 | (453.08) | (402.74) | (50.34) |
| 577 | 334.4 | 20010451 | Register Improvements Project-GSPT | II-3-3 | 07/16/19 | 1,742.39 | 87.12 | 165.53 | 148.97 | (87.12) | (43.56) | (43.56) |
| 578 | 311.2 | 20010649 | EDA and 3 Pump alternator @ Governor's Pt Wtr Plnt | II-3-3 | 07/31/19 | 2,021.75 | 101.06 | 197.02 | 172.82 | (101.06) | (67.38) | (33.68) |
| 579 | 311.2 | 20010737 | 10HP Booster Pump @ GSPT | II-3-3 | 11/01/19 | 3,478.64 | 173.93 | 330.47 | 297.42 | (173.93) | (38.65) | (135.28) |
| 580 | 311.2 | 20010794 | 10HP Booster Pump @ GSPT WP 1 of 2 | II-3-3 | 12/26/19 | 6,981.89 | 349.10 | 663.28 | 596.95 | (349.10) | (38.79) | (330.31) |
| 581 | 331.4 | 20010795 | 6" MJ Gate Valve @ GSPT WP 1 of 2 | II-3-3 | 12/26/19 | 2,739.29 | 54.79 | 109.57 | 109.57 | (54.79) | (2.69) | (52.10) |
| 582 | 331.4 | 20010796 | 6" MJ Gate Valve @ GSPT WP 2 of 2 | II-3-3 | 12/26/19 | 2,739.29 | 54.79 | 109.57 | 109.57 | (54.79) | (2.69) | (52.10) |
| 583 | 311.2 | 20010797 | 10HP Booster Pump @ GSPT WP 2 of 2 | II-3-3 | 12/26/19 | 6,981.88 | 349.09 | 663.28 | 596.95 | (349.09) | (38.79) | (330.30) |
| 584 | 331.4 | 20010798 | 40' of 6" Main @ GSPT WP | II-3-3 | 12/26/19 | 2,152.01 | 43.04 | 86.08 | 86.08 | (43.04) | (2.11) | (40.93) |
| 585 | 311.2 | 20010799 | 10HP Booster Pump PH3 @ GSPT WP 1 of 2 | II-3-3 | 12/26/19 | 3,225.31 | 161.27 | 306.40 | 275.76 | (161.27) | (17.97) | (143.35) |
| 586 | 311.2 | 20010800 | 10HP Booster Pump PH3 @ GSPT WP 2 of 2 | II-3-3 | 12/26/19 | 3,225.31 | 161.27 | 306.40 | 275.76 | (161.27) | (17.97) | (143.35) |
| 587 | 331.4 | 20008947 | 50 FT MAIN-377 GRANDBURY ACRES | II-3-3 | 01/01/17 | 1,485.52 | 59.42 | 59.42 | 59.42 | (148.55) | (54.96) | (93.59) |
| 588 | 331.4 | 20008970 | ROAD BORE AT 3214 JOHNN DR | II-3-3 | 01/01/17 | 1,748.99 | 49.96 | 49.96 | 49.96 | (124.90) | (44.64) | (80.26) |
| 589 | 334.4 | 20010453 | Register Improvements Project-GYAC | II-3-3 | 07/16/19 | 1,066.07 | 53.30 | 101.28 | 91.15 | (53.30) | (26.65) | (26.65) |
| 590 | 331.4 | 20010944 | 2" Brass Ball Valve @ 3706 W Weem Ct. | II-3-3 | 10/16/19 | 4,345.41 | 86.91 | 173.82 | 173.82 | (86.91) | (12.78) | (74.13) |
| 591 | 331.4 | 20010961 | Service Line main to meter @ 3310 Weems Ct | II-3-3 | 10/03/19 | 2,180.86 | 43.62 | 87.24 | 87.24 | (43.62) | (6.41) | (37.21) |
| 592 | 311.2 | 20009793 | SHP Pump Groundwater Treatment Plant | II-3-3 | 12/31/18 | 1,865.04 | 177.18 | 159.46 | 143.52 | (270.43) | (217.59) | (52.84) |

Monarch Utilities I L.P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3.3(W) - Plant Adjustments - Water
Witness: Victoria R. Shupak

| Line No | Account No. (a) | Asset No. (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum. Depreciation @ Test Year-End (k) | Difference (l) |
|---------|-----------------|---------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|--|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 593 | 311.2 | 20010072 | SHP Booster Pump GNAS GWTP 1 of 2 | II-3.3 | 01/01/19 | 1,662.12 | 83.11 | 157.90 | 142.11 | (83.11) | (110.81) | 27.70 |
| 594 | 311.2 | 20010073 | SHP Booster Pump GNAS GWTP 2 of 2 | II-3.3 | 01/01/19 | 1,662.12 | 83.11 | 157.90 | 142.11 | (83.11) | (110.81) | 27.70 |
| 595 | 333.4 | 20010401 | 12FT of Service Line 201 Green Acres Rd | II-3.3 | 06/04/19 | 4,826.55 | 96.53 | 193.06 | 193.06 | (96.53) | (140.77) | 44.24 |
| 596 | 334.4 | 20010448 | Register Improvements Project-GNAC | II-3.3 | 07/16/19 | 412.67 | 20.63 | 39.20 | 35.28 | (20.63) | (10.32) | (10.31) |
| 597 | 311.2 | 20010343 | SHP Pump GNAS GWTP @ 200 Green Acres Rd | II-3.3 | 06/28/19 | 2,106.78 | 105.34 | 200.14 | 180.13 | (105.34) | (81.93) | (23.43) |
| 598 | 304.3 C | 8010000045 | LUE CIAC TrnsF-MF AND JR INVEST LLC-1000094229- | II-3.3 | 05/31/18 | - | - | - | - | - | 1,377.25 | (1,377.25) |
| 599 | 304.2 | 10000947 | GENERATOR QUICK CONNECT-HRPT WATER PLANT | II-3.3 | 01/30/17 | 2,938.85 | 117.55 | 117.55 | 117.55 | (293.88) | (767.18) | (26.70) |
| 600 | 304.2 | 10001022 | Caustic Chemical Feed Harbor Point Water Plant | II-3.3 | 12/31/18 | 24,258.19 | 970.33 | 970.33 | 970.33 | (1,455.49) | (918.87) | (536.62) |
| 601 | 311.2 | 20008388 | 15HP MOTOR ON BOOSTER PUMP #3-HRPT | II-3.3 | 01/31/16 | 1,750.00 | 70.00 | 70.00 | 70.00 | (274.17) | (466.68) | 192.51 |
| 602 | 311.2 | 20008537 | HOA SWITCH BOOSTER PUMP #3 | II-3.3 | 01/02/16 | 2,843.54 | 113.74 | 113.74 | 113.74 | (454.96) | (758.78) | 303.32 |
| 603 | 331.4 | 20008600 | 40" OF 2" PVC MAIN-415 LAKESHORE DR-HRPT | II-3.3 | 07/31/16 | 2,099.41 | 83.98 | 83.98 | 83.98 | (786.93) | (86.45) | (200.48) |
| 604 | 331.4 | 20008607 | 2" SQUARE VALVE @ 601 LAKESHORE DR | II-3.3 | 09/30/16 | 1,075.05 | 43.00 | 43.00 | 43.00 | (139.75) | (46.31) | (93.44) |
| 605 | 334.4 | 20008622 | 2" AMR METER AT HRPT Water Plant | II-3.3 | 09/22/16 | 1,414.45 | 56.58 | 56.58 | 56.58 | (183.89) | (235.73) | 51.84 |
| 606 | 333.4 | 20008941 | PIPELINE IMPROVEMENT PROJECT | II-3.3 | 01/01/17 | 5,210.29 | 445.48 | 400.93 | 360.84 | (1,200.98) | (781.54) | (419.44) |
| 607 | 331.4 | 20009319 | 2" SOLENOID VALVE-HRPT WATER PLANT | II-3.3 | 02/28/18 | 2,670.87 | 106.84 | 106.84 | 106.84 | (160.76) | (63.10) | (97.16) |
| 608 | 371.3 | 20009415 | REPALCE GRINDER PUMP-158 OAKWOOD | II-3.3 | 04/10/18 | 886.46 | 35.46 | 35.46 | 35.46 | (53.19) | - | (53.19) |
| 609 | 371.3 | 20009696 | Dual Seal Grinder Pump 115V 150 D Pine Trail | II-3.3 | 08/31/18 | 852.91 | 34.12 | 34.12 | 34.12 | (51.18) | - | (51.18) |
| 610 | 371.3 | 20009745 | Dual Seal Grinder Pump 115V 177 E Cedar Trail Dr | II-3.3 | 11/29/18 | 854.76 | 34.19 | 34.19 | 34.19 | (51.29) | - | (51.29) |
| 611 | 371.3 | 20009746 | Dual Seal Grinder Pump 115V 770 Kingwood Dr | II-3.3 | 11/29/18 | 854.76 | 34.19 | 34.19 | 34.19 | (51.29) | - | (51.29) |
| 612 | 371.3 | 20009747 | 220V Abs Grinder Sump Pump 523 Lakeside Loop | II-3.3 | 11/29/18 | 855.00 | 34.20 | 34.20 | 34.20 | (51.30) | - | (51.30) |
| 613 | 371.3 | 20009748 | Dual Seal Grinder Pump 115V 460 Ridge Trail | II-3.3 | 11/29/18 | 854.68 | 34.19 | 34.19 | 34.19 | (51.28) | - | (51.28) |
| 614 | 371.3 | 20009749 | Dual Seal Grinder Pump 115V 177 E Cedar Trail Dr | II-3.3 | 11/29/18 | 1,007.75 | 40.31 | 40.31 | 40.31 | (60.47) | - | (60.47) |
| 615 | 371.3 | 20009759 | Dual Seal Grinder Pump 115V 115 Canadian Dr | II-3.3 | 11/29/18 | 916.71 | 37.88 | 37.88 | 37.88 | (58.28) | - | (58.28) |
| 616 | 371.3 | 20009760 | Dual Seal Grinder Pump 115V 110 Median Dr | II-3.3 | 11/29/18 | 971.34 | 38.85 | 38.85 | 38.85 | (58.28) | - | (58.28) |
| 617 | 371.3 | 20009761 | Dual Seal Grinder Pump 115V 302 Harbor Point Rd | II-3.3 | 11/29/18 | 1,043.10 | 41.72 | 41.72 | 41.72 | (62.58) | - | (62.58) |
| 618 | 371.3 | 20009767 | 220V ABS Grinder Sump Pump 132-B Canadian Dr | II-3.3 | 11/30/18 | 940.08 | 37.60 | 37.60 | 37.60 | (56.40) | - | (56.40) |
| 619 | 371.3 | 20009768 | Dual Seal Grinder Pump 115V 460 Ridge Trail | II-3.3 | 11/30/18 | 1,011.37 | 40.46 | 40.46 | 40.46 | (60.69) | - | (60.69) |
| 620 | 371.3 | 20009769 | Dual Seal Grinder Pump 115V Lot 325 SecD Harbor Pt | II-3.3 | 11/30/18 | 971.35 | 38.85 | 38.85 | 38.85 | (58.28) | - | (58.28) |
| 621 | 371.3 | 20009770 | Dual Seal Grinder Pump 115V 144 Colorado | II-3.3 | 11/30/18 | 971.35 | 38.85 | 38.85 | 38.85 | (58.28) | - | (58.28) |
| 622 | 371.3 | 20009771 | Dual Seal Grinder Pump 115V 252 Elm Trail Dr | II-3.3 | 11/30/18 | 938.14 | 37.53 | 37.53 | 37.53 | (56.29) | - | (56.29) |
| 623 | 371.3 | 20009772 | Dual Seal Grinder Pump 115V 351 Trinity Dr | II-3.3 | 11/30/18 | 1,074.87 | 43.00 | 43.00 | 43.00 | (64.50) | - | (64.50) |
| 624 | 371.3 | 20009773 | 220 ABS Grinder Sump Pump 383 Pine Trail | II-3.3 | 11/30/18 | 969.55 | 38.78 | 38.78 | 38.78 | (58.17) | - | (58.17) |
| 625 | 371.3 | 20009774 | 220V ABS Grinder Sump Pump 332-B Nueces Dr | II-3.3 | 11/30/18 | 1,071.60 | 42.86 | 42.86 | 42.86 | (64.29) | - | (64.29) |
| 626 | 371.3 | 20009775 | 220V ABS Grinder Sump Pump 145 Sabine | II-3.3 | 11/30/18 | 855.00 | 34.20 | 34.20 | 34.20 | (51.30) | - | (51.30) |
| 627 | 371.3 | 20009780 | 220V ABS Grinder Sump Pump 505 Harbor Point | II-3.3 | 11/30/18 | 1,124.45 | 44.98 | 44.98 | 44.98 | (67.47) | - | (67.47) |
| 628 | 330.4 | 20009935 | Rehab Recoat Interior GST at Harbor Point | II-3.3 | 17/31/18 | 18,582.00 | 743.28 | 743.28 | 743.28 | (1,114.92) | (588.43) | (526.49) |
| 629 | 371.3 | 20009968 | 220V ABS Grinder Sump Pump 651 Harbor Point Dr | II-3.3 | 01/01/19 | 986.81 | 19.74 | 19.74 | 19.74 | (19.74) | - | (19.74) |
| 630 | 371.3 | 20009971 | 220V ABS Grinder Sump Pump 180 Cedar Trail | II-3.3 | 01/01/19 | 974.70 | 19.49 | 19.49 | 19.49 | (19.49) | - | (19.49) |
| 631 | 371.3 | 20009972 | Dual Seal Grinder Sump Pump 115V 314 Trinity Dr | II-3.3 | 01/01/19 | 1,060.51 | 21.21 | 21.21 | 21.21 | (21.21) | - | (21.21) |
| 632 | 371.3 | 20009973 | 220V ABS Grinder Sump Pump 165 E Lakeshore Dr | II-3.3 | 01/01/19 | 1,055.05 | 21.10 | 21.10 | 21.10 | (21.10) | - | (21.10) |
| 633 | 371.3 | 20009974 | 220V ABS Grinder Sump Pump 724 Harbor Point Dr | II-3.3 | 01/01/19 | 1,014.11 | 20.28 | 20.28 | 20.28 | (20.28) | - | (20.28) |
| 634 | 371.3 | 20009976 | 220V ABS Grinder Sump Pump 509 Lakeside Loop | II-3.3 | 01/01/19 | 942.44 | 18.85 | 18.85 | 18.85 | (18.85) | - | (18.85) |
| 635 | 371.3 | 20009977 | 220V ABS Grinder Sump Pump 110 Beleze Drive Lot 13 | II-3.3 | 01/01/19 | 969.73 | 19.40 | 19.40 | 19.40 | (19.40) | - | (19.40) |
| 636 | 371.3 | 20009987 | 220V ABS Grinder Sump Pump Lot 385 B | II-3.3 | 01/17/19 | 978.92 | 19.58 | 19.58 | 19.58 | (19.58) | - | (19.58) |
| 637 | 371.3 | 20009988 | Dual Seal Grinder Pump 115V 213-B Medina | II-3.3 | 01/17/19 | 1,069.58 | 21.39 | 21.39 | 21.39 | (21.39) | - | (21.39) |
| 638 | 371.3 | 20009989 | 220 ABS Grinder Sump Pump 167 E Harbor Point | II-3.3 | 01/17/19 | 1,040.32 | 20.81 | 20.81 | 20.81 | (20.81) | - | (20.81) |
| 639 | 371.3 | 20009992 | 220V ABS Grinder Sump Pump 351 Trinity Dr | II-3.3 | 01/17/19 | 972.09 | 19.44 | 19.44 | 19.44 | (19.44) | - | (19.44) |
| 640 | 371.3 | 20009993 | 220V ABS Grinder Sump Pump 252 Elm Trl Dr | II-3.3 | 01/17/19 | 917.51 | 18.35 | 18.35 | 18.35 | (18.35) | - | (18.35) |
| 641 | 371.3 | 20009995 | 220V ABS Grinder Sump Pump 148 E | II-3.3 | 01/17/19 | 855.00 | 17.10 | 17.10 | 17.10 | (17.10) | - | (17.10) |
| 642 | 331.4 | 20010086 | Pressure Recorder w/Display HarborPoint Indistrict | II-3.3 | 01/01/19 | 2,821.11 | 56.42 | 112.85 | 112.85 | (56.42) | (33.19) | (23.23) |
| 643 | 331.4 | 20010152 | 15FT of 4in main @ Harbor Pt/430 Ridge Trail | II-3.3 | 01/01/19 | 1,162.70 | 23.25 | 46.51 | 46.51 | (23.25) | (13.68) | (9.57) |
| 644 | 371.3 | 20010193 | 220V ABS Grinder Sump Pump 181 Cedar Trail | II-3.3 | 01/17/19 | 830.33 | 16.61 | 33.21 | 33.21 | (16.61) | - | (16.61) |
| 645 | 371.3 | 20010194 | 220V ABS Grinder Sump Pump 302 Harbor Point Rd | II-3.3 | 01/17/19 | 883.33 | 17.67 | 35.33 | 35.33 | (17.67) | - | (17.67) |
| 646 | 371.3 | 20010195 | 220V ABS Grinder Sump Pump Sec D Lot 158 | II-3.3 | 01/17/19 | 883.33 | 17.67 | 35.33 | 35.33 | (17.67) | - | (17.67) |
| 647 | 371.3 | 20010196 | 220V ABS Grinder Sump Pump 459 Kingwood Dr | II-3.3 | 01/17/19 | 883.33 | 17.67 | 35.33 | 35.33 | (17.67) | - | (17.67) |
| 648 | 371.3 | 20010197 | 220V ABS Grinder Sump Pump 426 Ridge Trail | II-3.3 | 01/17/19 | 883.33 | 17.67 | 35.33 | 35.33 | (17.67) | - | (17.67) |
| 649 | 371.3 | 20010198 | 220V ABS Grinder Sump Pump 241 Coast Loop | II-3.3 | 01/17/19 | 830.33 | 16.61 | 33.21 | 33.21 | (16.61) | - | (16.61) |
| 650 | 371.3 | 20010205 | 220V ABS Grinder Sump Pump 520 Lakeside Loop | II-3.3 | 01/17/19 | 1,061.66 | 21.73 | 42.47 | 42.47 | (21.23) | - | (21.23) |
| 651 | 371.3 | 20010252 | 220V ABS Grinder Sump Pump Lot 117 Sec E HP | II-3.3 | 02/20/19 | 967.52 | 19.35 | 38.70 | 38.70 | (19.35) | - | (19.35) |
| 652 | 371.3 | 20010253 | 220V ABS Grinder Sump Pump 355 Lakeshore | II-3.3 | 02/20/19 | 979.47 | 18.59 | 37.18 | 37.18 | (18.59) | - | (18.59) |
| 653 | 371.3 | 20010255 | Dual Seal Grinder Pump 115V 117 Nueces | II-3.3 | 02/20/19 | 907.09 | 18.14 | 36.28 | 36.28 | (18.14) | - | (18.14) |
| 654 | 371.3 | 20010263 | Dual Seal Grinder Pump 115V @ 361 N Point Rd | II-3.3 | 02/20/19 | 1,113.63 | 22.27 | 44.55 | 44.55 | (22.27) | - | (22.27) |
| 655 | 371.3 | 20010265 | 220V ABS Grinder Sump Pump L30H 308 | II-3.3 | 02/20/19 | 1,020.18 | 20.40 | 40.81 | 40.81 | (20.40) | - | (20.40) |
| 656 | 371.3 | 20010266 | Dual Seal Grinder Pump 115V 145-E Lakeshore Dr | II-3.3 | 02/20/19 | 1,012.94 | 20.26 | 40.52 | 40.52 | (20.26) | - | (20.26) |
| 657 | 371.3 | 20010282 | 220V ABS Grinder Pump @ 127 Lake Shore St | II-3.3 | 04/09/19 | 856.83 | 17.14 | 34.27 | 34.27 | (17.14) | - | (17.14) |

966000

Monarch Utilities I L.P.
Docket No. 10944
Test Year Ending 12/31/2019
Schedule II-E-3.3(W) - Plant Adjustments - Water
Witness: Victoria R Shupak

| Line No | Account No (a) | Asset No (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|--------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (j) | | | |
| 658 | 371.3 | 20010302 | 220V ABS Grinder Sump Pump 129-E Lakeshore Dr | II-3.3 | 04/23/19 | 945.99 | 18.97 | 37.84 | 37.84 | (18.97) | - | (18.97) |
| 659 | 371.3 | 20010346 | 220V ABS Grinder Sump Pump 311 Dogwood | II-3.3 | 04/17/19 | 898.77 | 17.98 | 35.95 | 35.95 | (17.98) | - | (17.98) |
| 660 | 371.3 | 20010357 | 220V ABS Grinder Sump Pump 171 Lakeshore St | II-3.3 | 04/30/19 | 830.33 | 16.61 | 33.71 | 33.71 | (16.61) | - | (16.61) |
| 661 | 371.3 | 20010358 | 220V ABS Grinder Sump Pump 311 Oak Trail | II-3.3 | 04/30/19 | 830.33 | 16.61 | 33.71 | 33.71 | (16.61) | - | (16.61) |
| 662 | 371.3 | 20010359 | 220V ABS Grinder Sump Pump 163-D Oak Trail | II-3.3 | 04/30/19 | 830.33 | 16.61 | 33.71 | 33.71 | (16.61) | - | (16.61) |
| 663 | 371.3 | 20010372 | 220V ABS Grinder Pump @ 449 Lakeside Loop Dr | II-3.3 | 04/30/19 | 832.50 | 16.65 | 33.30 | 33.30 | (16.65) | - | (16.65) |
| 664 | 371.3 | 20010374 | ZHP Grinder Station @ 167 E Harbor Point | II-3.3 | 05/15/19 | 2,025.37 | 40.51 | 81.02 | 81.02 | (40.51) | - | (40.51) |
| 665 | 371.3 | 20010375 | 220 ABS Grinder Pump @ 145 Oakwood Ln | II-3.3 | 05/15/19 | 935.86 | 18.72 | 37.44 | 37.44 | (18.72) | - | (18.72) |
| 666 | 371.3 | 20010381 | 220V ABS Grinder Pump @ Lot 10 BLK 1 Sec H | II-3.3 | 06/03/19 | 935.86 | 18.72 | 37.44 | 37.44 | (18.72) | - | (18.72) |
| 667 | 371.3 | 20010384 | 220V ABS Grinder Pump @ 218 Nueces Dr | II-3.3 | 06/03/19 | 980.73 | 19.62 | 39.23 | 39.23 | (19.62) | - | (19.62) |
| 668 | 371.3 | 20010386 | 220V ABS Grinder Pump @ L223 & 24 S I | II-3.3 | 06/03/19 | 977.07 | 19.54 | 39.08 | 39.08 | (19.54) | - | (19.54) |
| 669 | 371.3 | 20010387 | 220 ABS Grinder Pump @ 239 Lakeshore St | II-3.3 | 06/03/19 | 977.07 | 19.54 | 39.08 | 39.08 | (19.54) | - | (19.54) |
| 670 | 371.3 | 20010406 | 220V ABS Grinder Pump 170 D Pine Tr | II-3.3 | 07/02/19 | 915.34 | 18.31 | 36.61 | 36.61 | (18.31) | - | (18.31) |
| 671 | 371.3 | 20010422 | 220V ABS Grinder Pump 275 Ridge Trail | II-3.3 | 07/12/19 | 884.18 | 17.68 | 35.37 | 35.37 | (17.68) | - | (17.68) |
| 672 | 334.4 | 20010458 | Register Improvements Project-HRPT | II-3.3 | 07/16/19 | 3,106.51 | 155.33 | 295.17 | 295.17 | (155.33) | (77.66) | (77.66) |
| 673 | 311.2 | 20008777 | 1-1/2hp Grundfos Pump & Motor | II-3.3 | 01/01/17 | 2,681.60 | 469.08 | 335.06 | 335.06 | (1,508.89) | (581.55) | (927.34) |
| 674 | 331.4 | 20009711 | 2" Street Valve 1715 Richard Ct | II-3.3 | 09/30/18 | 874.60 | 34.98 | 34.98 | 34.98 | (52.47) | (18.01) | (34.46) |
| 675 | 334.4 | 20010455 | Register Improvements Project-HBES | II-3.3 | 07/16/19 | 871.20 | 43.56 | 87.26 | 74.49 | (43.56) | (21.78) | (21.78) |
| 676 | 333.4 | 20011291 | 10" of Tap Line @ 907 Charles Ct. | II-3.3 | 10/17/19 | 1,314.53 | 65.73 | 124.88 | 112.39 | (65.73) | (16.43) | (49.30) |
| 677 | 304.3 | 10000886 | 10 X 10 CONCRETE CONTAINMENT | II-3.3 | 01/01/16 | 13,570.78 | 542.83 | 542.83 | 542.83 | (7,171.32) | (1,644.96) | (5,526.36) |
| 678 | 304.5 | 10001002 | GENERATOR RECEPTACLE & ENCLOSURE @ WATER PLANT | II-3.3 | 04/19/18 | 1,663.50 | 66.54 | 66.54 | 66.54 | (99.81) | (108.70) | (8.39) |
| 679 | 335.4 | 20008370 | 5 FIRE HYDRANTS | II-3.3 | 05/03/16 | 1,110.92 | 44.44 | 44.44 | 44.44 | (162.95) | (81.47) | (81.48) |
| 680 | 331.4 | 20008371 | REPAIR TO MAIN | II-3.3 | 01/12/16 | 3,132.08 | 125.28 | 125.28 | 125.28 | (501.12) | (147.40) | (353.72) |
| 681 | 331.4 | 20008524 | 6" MJ GATE VALVES (1) | II-3.3 | 01/01/16 | 549.40 | 21.98 | 21.98 | 21.98 | (87.97) | (25.84) | (62.08) |
| 682 | 331.4 | 20008525 | 6" MJ GATE VALVES (1) | II-3.3 | 01/01/16 | 945.79 | 37.83 | 37.83 | 37.83 | (151.32) | (44.52) | (106.80) |
| 683 | 331.4 | 20008526 | 4" HG RW GATE VALVE | II-3.3 | 01/01/16 | 935.27 | 37.41 | 37.41 | 37.41 | (149.64) | (44.00) | (105.64) |
| 684 | 345.5 | 20008544 | 2 HP AIR COMPRESSOR HAWR WELL #1 | II-3.3 | 01/18/16 | 866.85 | 99.86 | 99.86 | 99.86 | (717.06) | (231.16) | (485.90) |
| 685 | 331.4 | 20009071 | (3) 4" MJ GATE VALVE-HIGHSAW | II-3.3 | 01/01/17 | 1,735.86 | 69.44 | 69.44 | 69.44 | (173.60) | (62.55) | (111.05) |
| 686 | 331.4 | 20009098 | 4" MJ GATE VALVE (2) - FOREST HILLS | II-3.3 | 01/01/17 | - | - | - | - | - | - | - |
| 687 | 331.4 | 20009352 | 90" OF 4" MAIN-7226 FOREST HILL | II-3.3 | 03/29/18 | 3,621.99 | 144.88 | 144.88 | 144.88 | (717.32) | (85.22) | (132.10) |
| 688 | 331.4 | 20009440 | 180FT MAIN UNDER CREEK-BRIERWOOD DR | II-3.3 | 03/27/18 | 9,155.97 | 366.24 | 366.24 | 366.24 | (549.36) | (215.86) | (333.50) |
| 689 | 331.4 | 20009576 | 100' OF 2" WATER MAIN- CR 4232 | II-3.3 | 04/19/18 | 2,814.31 | 112.57 | 112.57 | 112.57 | (168.86) | (68.30) | (100.56) |
| 690 | 331.4 | 20009583 | 200' OF 6" MAIN-PLEASANT RIDGE @ LEDBETTER CREEK | II-3.3 | 05/29/18 | 8,525.56 | 341.02 | 341.02 | 341.02 | (511.53) | (201.98) | (309.55) |
| 691 | 311.2 | 20009875 | 53FT of 3 in Galv Pipe Well 1 | II-3.3 | 12/31/18 | 1,205.90 | 114.56 | 103.10 | 92.79 | (174.86) | (161.68) | (13.18) |
| 692 | 311.2 | 20009876 | 67FT of #6-4 Cable Well 1 | II-3.3 | 12/31/18 | 421.83 | 40.07 | 36.07 | 32.46 | (61.16) | (56.56) | (4.60) |
| 693 | 311.2 | 20009877 | New 1500 lbs 12x20 Sand Well 1 | II-3.3 | 12/31/18 | 139,501.27 | 13,252.62 | 11,927.36 | 10,734.62 | (20,227.68) | (18,704.08) | (1,523.60) |
| 694 | 320.3 | 20010091 | (2) 300Gal Storage Tank w/ 1" Bulk Highsaw Plant | II-3.3 | 01/01/19 | 2,902.97 | 58.06 | 116.12 | 116.12 | (58.06) | (145.15) | (87.09) |
| 695 | 331.4 | 20010403 | 6" MJ Gate Valve @ 7875 Pleasant Ridge Rd | II-3.3 | 06/24/19 | 24,214.87 | 484.30 | 968.60 | 968.60 | (484.30) | (166.18) | (318.12) |
| 696 | 334.4 | 20010454 | Register Improvements Project-HAWR | II-3.3 | 07/16/19 | 5,869.12 | 293.46 | 557.57 | 501.81 | (293.46) | (146.73) | (146.73) |
| 697 | 304.3 | 10000973 | 10" DOUBLE GATE W/ 2-3" POSTS-WATER PLANT | II-3.3 | 01/01/17 | 1,330.80 | 53.23 | 53.73 | 53.23 | (133.08) | (127.77) | (5.31) |
| 698 | 304.5 | 10001082 | 295FT of 8FT chain link Fence HYSS GWTP | II-3.3 | 08/23/19 | 14,985.00 | 299.70 | 599.40 | 599.40 | (299.70) | (178.39) | (121.31) |
| 699 | 331.4 | 20008271 | 2" Square nut valve 20317 CR510 C | II-3.3 | 08/31/15 | 1,343.28 | 53.73 | 53.73 | 53.73 | (232.83) | (71.10) | (161.73) |
| 700 | 331.4 | 20008275 | 2" Gate valve -Holiday Shores | II-3.3 | 08/31/15 | 1,243.90 | 49.76 | 49.76 | 49.76 | (215.63) | (65.84) | (149.79) |
| 701 | 311.2 | 20008374 | SHP CENTRIFUGAL BOOSTER PUMP BPS#2 HYSS | II-3.3 | 03/31/16 | 1,767.52 | 70.70 | 70.70 | 70.70 | (265.13) | (451.70) | (186.57) |
| 702 | 311.2 | 20008413 | 7 SHP BOOSTER PUMP #1 (W2)-HYSS | II-3.3 | 03/03/16 | 1,155.13 | 46.21 | 46.21 | 46.21 | (177.14) | (295.70) | (118.06) |
| 703 | 311.2 | 20008414 | 7 SHP MOTOR #1 (W2)-HYSS | II-3.3 | 03/03/16 | 831.09 | 33.24 | 33.24 | 33.24 | (127.42) | (212.40) | (84.98) |
| 704 | 311.4 | 20008553 | Booster pump/motor #1 @ HYSS | II-3.3 | 07/01/16 | 2,085.14 | 83.41 | 83.41 | 83.41 | (291.93) | (486.53) | (194.60) |
| 705 | 331.4 | 20009095 | 6FI MAIN AT 1828 VERANDA DR | II-3.3 | 01/01/17 | 1,421.89 | 56.88 | 56.88 | 56.88 | (142.20) | (51.09) | (91.11) |
| 706 | 331.4 | 20009510 | 20" OF 2" MAIN- 20423 CR 510 | II-3.3 | 04/10/18 | 826.26 | 33.05 | 33.05 | 33.05 | (49.58) | (19.44) | (30.14) |
| 707 | 331.4 | 20009939 | 2" Main 20412 CR 510 B | II-3.3 | 12/31/18 | 4,226.44 | 169.06 | 169.06 | 169.06 | (253.59) | (62.15) | (191.44) |
| 708 | 331.4 | 20010174 | 4" valve Holiday Shores/20346 Country Rd 510 | II-3.3 | 02/22/19 | 2,990.54 | 59.81 | 119.62 | 119.62 | (59.81) | (32.25) | (27.56) |
| 709 | 311.2 | 20010398 | 10HP Booster Pump HYSS Groundwater Treatment Plant | II-3.3 | 06/24/19 | 12,174.89 | 608.75 | 1,156.61 | 1,040.95 | (608.75) | (479.88) | (128.87) |
| 710 | 334.4 | 20010462 | Register Improvements Project-HYSS | II-3.3 | 07/16/19 | 1,100.46 | 55.02 | 104.54 | 94.09 | (55.02) | (27.51) | (27.51) |
| 711 | 311.2 | 20010666 | 7 SHP Motor @ HYSS GWTP | II-3.3 | 08/23/19 | 4,891.70 | 244.59 | 464.71 | 418.24 | (744.59) | (135.88) | (108.71) |
| 712 | 311.2 | 20010667 | 7 SHP Pump @ HYSS GWTP | II-3.3 | 08/23/19 | 3,733.50 | 161.68 | 307.18 | 276.46 | (161.68) | (89.82) | (71.86) |
| 713 | 331.4 | 20010748 | 20" of 4" Main | II-3.3 | 10/01/19 | 1,575.64 | 31.51 | 61.03 | 61.03 | (31.51) | (4.63) | (26.88) |
| 714 | 331.4 | 20010749 | Isolation Street Valve | II-3.3 | 10/01/19 | 2,458.13 | 49.16 | 98.33 | 98.33 | (49.16) | (7.23) | (41.93) |
| 715 | 331.4 | 20010882 | 10" of 2" Main @ 2840 CR 510 M | II-3.3 | 07/31/19 | 1,057.07 | 2.10 | 4.20 | 4.20 | (2.10) | (0.62) | (1.48) |
| 716 | 331.4 | 20010883 | 2" Street Valve @ CR 510 & CR 510 M | II-3.3 | 07/31/19 | 2,481.17 | 49.62 | 99.25 | 99.25 | (49.62) | (14.60) | (35.02) |
| 717 | 307.2 | 20010934 | 3" Octave Well Motor @ HYSS GWTP | II-3.3 | 12/20/19 | 2,005.16 | 40.10 | 80.21 | 80.21 | (40.10) | (3.63) | (36.47) |
| 718 | 304.3 | 10001003 | GENERATOR CONNECT-HVGF TREATMENT PLANT | II-3.3 | 04/19/18 | 1,538.45 | 61.54 | 61.54 | 61.54 | (92.31) | (99.57) | (7.21) |
| 719 | 304.5 | 10001094 | Concrete Slab for Generator | II-3.3 | 08/01/19 | 3,108.00 | 62.16 | 124.32 | 124.32 | (62.16) | (39.24) | (22.92) |
| 720 | 346.5 | 20008918 | SUBMONITOR | II-3.3 | 04/20/17 | 1,897.50 | 162.24 | 146.01 | 131.41 | (437.38) | (760.91) | (176.47) |

000997

Monarch Utilities I L P.
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3.3(W) - Plant Adjustments - Water
Witness Victoria R Shupak

| Line No | Account No (a) | Asset No (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (i) | Book Accum. Depreciation @ Test Year-End (k) | Difference (l) |
|---------|----------------|--------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|--|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (i) | | | |
| 721 | 311.7 | 20009286 | 25HP PUMP-WELL #7 | II-3.3 | 10/17/17 | 10,453.71 | 1,828.64 | 1,306.17 | 932.98 | (5,882.12) | (1,568.05) | (4,314.07) |
| 722 | 311.7 | 20009287 | 25HP MOTOR-WELL#2 | II-3.3 | 10/17/17 | 7,887.52 | 1,378.87 | 984.90 | 703.50 | (4,435.36) | (1,182.38) | (3,252.98) |
| 723 | 311.2 | 20009288 | 363' OF #804 JACKETED CABLE-WELL#2 | II-3.3 | 10/17/17 | 1,687.96 | 295.77 | 210.91 | 150.65 | (949.79) | (253.19) | (696.60) |
| 724 | 311.2 | 20009289 | 880' FP 1/4" AIR LINE-WELL#2 | II-3.3 | 10/17/17 | 1,415.93 | 247.68 | 176.97 | 126.37 | (796.72) | (212.39) | (584.33) |
| 725 | 311.2 | 20009290 | 3' CHECK VALVE-WELL#2 | II-3.3 | 10/17/17 | 3,861.61 | 675.50 | 482.50 | 344.64 | (2,177.86) | (579.24) | (1,598.62) |
| 726 | 311.2 | 20009443 | 7.5HP GRUNDFOS PUMP HVOF | II-3.3 | 03/31/18 | 9,780.39 | 979.14 | 836.22 | 752.60 | (1,418.16) | (1,249.72) | (168.44) |
| 727 | 311.2 | 20009444 | 7 SHP 230V 4" MOTOR HVOF | II-3.3 | 03/31/18 | 5,539.42 | 526.25 | 473.62 | 426.26 | (803.22) | (707.81) | (95.41) |
| 728 | 371.3 | 20009508 | DUAL SEAL GRINDER PUMP-162 WAPITI | II-3.3 | 04/12/18 | 844.42 | 33.78 | 33.78 | 33.78 | (50.67) | - | (50.67) |
| 729 | 371.3 | 20009531 | 2HP GRINDER PUMP 765 WATERFRONT ROW | II-3.3 | 04/12/18 | 855.00 | 34.20 | 34.20 | 34.20 | (51.30) | - | (51.30) |
| 730 | 371.3 | 20009532 | 2HP GRINDER PUMP 2039 INDIAN GAP | II-3.3 | 04/12/18 | 918.16 | 36.73 | 36.73 | 36.73 | (55.09) | - | (55.09) |
| 731 | 331.4 | 20009607 | 70' OF MAIN AT LOT 11 SEC | II-3.3 | 06/20/18 | 1,197.40 | 47.90 | 47.90 | 47.90 | (71.85) | (23.48) | (48.37) |
| 732 | 334.4 | 20009708 | 4" Meter Head Groundwater Well | II-3.3 | 09/30/18 | 2,291.40 | 91.66 | 91.66 | 91.66 | (137.49) | (210.05) | (72.56) |
| 733 | 371.3 | 20009814 | 2HP Dual Grind Pump RV Park | II-3.3 | 12/31/18 | 1,525.33 | 61.01 | 61.01 | 61.01 | (91.52) | - | (91.52) |
| 734 | 371.3 | 20009847 | Dual Seal Grinder Pump 115V 523 Waterfront Row | II-3.3 | 12/31/18 | 1,042.20 | 41.69 | 41.69 | 41.69 | (62.53) | - | (62.53) |
| 735 | 371.3 | 20009848 | Dual Seal Grinder Pump 115V 115 Cheyenne | II-3.3 | 12/31/18 | 1,089.06 | 21.78 | 21.78 | 21.78 | (43.56) | - | (43.56) |
| 736 | 331.4 | 20009955 | 6" MJ Gate Valve Holiday Village Sewer Plant | II-3.3 | 12/31/18 | 3,974.93 | 159.00 | 159.00 | 159.00 | (238.50) | (74.04) | (164.46) |
| 737 | 371.3 | 20009983 | Dual Seal Grinder Pump 115V 130 Wapiti | II-3.3 | 01/01/19 | 925.20 | 18.50 | 37.01 | 37.01 | (18.50) | - | (18.50) |
| 738 | 371.3 | 20009984 | Dual Seal Grinder Pump 115V 930 Indian Gap | II-3.3 | 01/01/19 | 984.16 | 19.68 | 39.37 | 39.37 | (19.68) | - | (19.68) |
| 739 | 371.3 | 20010189 | Dual Seal Grinder Pump 115V 735 Indian Gap | II-3.3 | 01/02/19 | 894.95 | 17.90 | 35.80 | 35.80 | (17.90) | - | (17.90) |
| 740 | 371.3 | 20010190 | Dual Seal Grinder Pump 115V 877 Indian Gap | II-3.3 | 01/08/19 | 860.66 | 17.21 | 34.43 | 34.43 | (17.21) | - | (17.21) |
| 741 | 371.3 | 20010207 | 2HP Dual Grind Pump 501 Choctaw | II-3.3 | 01/28/19 | 870.08 | 17.40 | 34.80 | 34.80 | (17.40) | - | (17.40) |
| 742 | 371.3 | 20010227 | 2HP Dual Grind Pump 122 Seminole | II-3.3 | 02/19/19 | 936.34 | 18.73 | 37.45 | 37.45 | (18.73) | - | (18.73) |
| 743 | 371.3 | 20010342 | Dual Seal Grinder Pump 530 Comanche | II-3.3 | 04/01/19 | 942.26 | 18.85 | 37.69 | 37.69 | (18.85) | - | (18.85) |
| 744 | 371.3 | 20010373 | 2HP Dual Grind Pump @ 112 Rising Star | II-3.3 | 05/06/19 | 948.01 | 18.96 | 37.92 | 37.92 | (18.96) | - | (18.96) |
| 745 | 371.3 | 20010379 | 2HP Dual Grind Pump @ 14694 Melody Ln | II-3.3 | 05/20/19 | 832.50 | 16.65 | 33.30 | 33.30 | (16.65) | - | (16.65) |
| 746 | 371.3 | 20010393 | 2HP Dual Grind Pump HVOF 432 White Drive | II-3.3 | 06/04/19 | 947.93 | 18.96 | 37.92 | 37.92 | (18.96) | - | (18.96) |
| 747 | 371.3 | 20010394 | Dual Seal Grinder Pump 115V 132 Sioux | II-3.3 | 06/10/19 | 984.58 | 19.69 | 39.38 | 39.38 | (19.69) | - | (19.69) |
| 748 | 371.3 | 20010397 | (2) Dual Seal Grinder Pump 115V 851 Cheyenne | II-3.3 | 06/21/19 | 1,837.66 | 36.75 | 73.51 | 73.51 | (36.75) | - | (36.75) |
| 749 | 343.5 | 20010407 | 2" tap tool | II-3.3 | 08/02/19 | 960.00 | 48.00 | 91.20 | 82.08 | (48.00) | (26.67) | (21.33) |
| 750 | 334.4 | 20010459 | Register Improvements Project-HVOF | II-3.3 | 07/16/19 | 3,507.71 | 175.39 | 333.23 | 299.91 | (175.39) | (87.69) | (87.70) |
| 751 | 371.3 | 20010575 | 2HP Dual Grind Pump @ 415 Comanche | II-3.3 | 04/30/19 | 892.73 | 17.86 | 35.71 | 35.71 | (17.86) | - | (17.86) |
| 752 | 371.3 | 20010584 | 2HP Dual Grind Pump 972 Indian Gap | II-3.3 | 05/20/19 | 832.50 | 16.65 | 33.30 | 33.30 | (16.65) | - | (16.65) |
| 753 | 345.5 | 20010608 | Hustler 60" Mower @ HVOF | II-3.3 | 09/30/19 | 4,112.42 | 205.62 | 390.68 | 351.61 | (205.62) | (91.39) | (114.23) |
| 754 | 371.3 | 20010715 | Dual Seal Grinder Pump 115V Cheyenne | II-3.3 | 10/01/19 | 1,120.16 | 27.40 | 44.81 | 44.81 | (27.40) | - | (27.40) |
| 755 | 371.3 | 20010924 | Dual Seal Grinder Pump 115V @ 220 Sioux | II-3.3 | 11/21/19 | 1,435.65 | 28.71 | 57.43 | 57.43 | (28.71) | (9.57) | (19.14) |
| 756 | 304.5 | 10000894 | HVOL Operations Building Gutters | II-3.3 | 01/31/16 | 1,926.00 | 77.04 | 77.04 | 77.04 | (301.74) | (270.12) | (81.62) |
| 757 | 304.5 | 10000895 | HVOL Operations Building Plumbing | II-3.3 | 01/31/16 | 13,668.38 | 546.74 | 546.74 | 546.74 | (2,141.39) | (1,567.11) | (579.28) |
| 758 | 304.5 | 10000896 | HVOL Operations Building Electrical and AC | II-3.3 | 01/31/16 | 13,668.38 | 546.74 | 546.74 | 546.74 | (2,141.39) | (1,567.11) | (579.28) |
| 759 | 304.5 | 10000897 | HVOL Operations Building Structure | II-3.3 | 01/31/16 | 40,978.16 | 1,639.13 | 1,639.13 | 1,639.13 | (6,419.92) | (4,854.62) | (1,565.30) |
| 760 | 304.3 | 10000909 | HVOL OFFICE DRIVEWAY | II-3.3 | 08/24/16 | 1,080.43 | 36.02 | 36.02 | 36.02 | (136.87) | - | (136.87) |
| 761 | 304.3 | 10000912 | TIME CLOCK PLANT TTES PLANT #1 AND #2 | II-3.3 | 06/30/16 | 1,737.40 | 69.30 | 69.30 | 69.30 | (242.55) | (188.12) | (54.43) |
| 762 | 304.3 | 10000918 | PSI SWITCH WELL #1 | II-3.3 | 03/31/16 | 1,408.24 | 56.33 | 56.33 | 56.33 | (211.24) | (163.57) | (47.67) |
| 763 | 304.2 | 10000945 | GENERATOR QUICK CONNLCT W/ CABLES-WELL#1-HVOL | II-3.3 | 01/01/17 | 4,768.70 | 190.75 | 190.75 | 190.75 | (476.87) | (445.57) | (31.30) |
| 764 | 304.3 | 10000962 | AUTOMATIC GATE AT HVOL WTP | II-3.3 | 01/01/17 | 9,229.93 | 369.20 | 369.20 | 369.20 | (923.00) | (886.41) | (36.59) |
| 765 | 304.5 | 10001038 | 100FT section driveway HVOL Well 1 | II-3.3 | 01/01/19 | 6,826.70 | - | - | - | - | - | - |
| 766 | 304.5 | 10001043 | 100FT section of HNCV Driveway Well 2 | II-3.3 | 01/01/19 | 2,758.80 | 55.18 | 110.35 | 110.35 | (55.18) | (137.94) | (82.76) |
| 767 | 304.5 | 10001084 | Driveway Rock for Office Parking Lot Well 1 HVOL | II-3.3 | 11/05/19 | 5,328.00 | 106.56 | 213.12 | 213.12 | (106.56) | (26.91) | (79.65) |
| 768 | 333.4 | 20008376 | RE-ROUTE SEWER TAP-201 COCO LOOP-HVOL | II-3.3 | 01/01/16 | 9,558.27 | 382.33 | 382.33 | 382.33 | (1,529.37) | (1,911.64) | (382.32) |
| 769 | 311.2 | 20008630 | SHP PUMP CONTROL BOX WELL #2 | II-3.3 | 08/01/16 | 1,037.69 | 41.51 | 41.51 | 41.51 | (141.83) | (230.17) | (88.29) |
| 770 | 330.4 | 20008683 | PROBE CANISTER/EDA CONTROLLER FOR HYDRO TANK | II-3.3 | 01/01/16 | 4,657.80 | 186.31 | 186.31 | 186.31 | (745.24) | (372.64) | (372.60) |
| 771 | 307.2 | 20008739 | 2" OCTAVE WELL METER-HVOL WELL #1 | II-3.3 | 11/17/16 | 1,466.69 | 58.67 | 58.67 | 58.67 | (180.90) | (119.58) | (61.32) |
| 772 | 311.2 | 20008817 | 15HP PUMP END-WELL #1 HVOL | II-3.3 | 02/28/17 | 5,647.05 | 987.82 | 705.59 | 503.99 | (3,177.49) | (1,098.04) | (2,079.45) |
| 773 | 311.2 | 20008813 | 15HP MOTOR - WELL#1 HVOL | II-3.3 | 02/28/17 | 5,597.88 | 979.27 | 699.44 | 499.60 | (3,149.83) | (1,088.47) | (2,061.36) |
| 774 | 311.2 | 20008814 | 84' GALV PIPE/173' JACKETED CABLE WELL#1 HVOL | II-3.3 | 02/28/17 | 2,430.15 | 425.10 | 303.64 | 216.89 | (1,367.41) | (472.53) | (894.88) |
| 775 | 331.4 | 20008847 | 2" SQUARE VALVE-CAPTIAN KID/HIDDEN COVE | II-3.3 | 01/01/17 | 840.05 | 33.60 | 33.60 | 33.60 | (84.00) | (40.54) | (43.46) |
| 776 | 333.4 | 20008942 | PIPELINE IMPROVEMENT PROJECT | II-3.3 | 01/01/17 | 8,653.85 | 739.90 | 665.91 | 599.32 | (1,994.71) | (1,298.07) | (696.64) |
| 777 | 311.2 | 20009235 | SHP 230V 1PH Motor Well 2 | II-3.3 | 01/01/17 | 7,373.89 | 1,289.90 | 921.35 | 658.13 | (4,149.16) | (1,474.77) | (2,674.39) |
| 778 | 311.2 | 20009236 | 60 GPM Goulds Pump End Well 2 | II-3.3 | 01/01/17 | 8,426.00 | 1,473.94 | 1,052.81 | 752.01 | (4,741.17) | (1,685.19) | (3,055.98) |
| 779 | 311.2 | 20009315 | WELL CONTROLS HIDDEN COVE WATER PLANT | II-3.3 | 02/28/18 | 1,578.88 | 63.16 | 63.16 | 63.16 | (94.74) | (131.58) | (36.84) |
| 780 | 331.4 | 20009349 | 4" GATE VALVE-LAKEVIEW LOT 52 | II-3.3 | 03/27/18 | 5,954.17 | 238.17 | 238.17 | 238.17 | (357.25) | (140.10) | (217.15) |
| 781 | 331.4 | 20009366 | 100' OF 2" CTS WATER LINE-31 LAKEVIEW DR | II-3.3 | 03/27/18 | 1,720.21 | 68.81 | 68.81 | 68.81 | (103.22) | (40.84) | (62.38) |
| 782 | 331.4 | 20009368 | 2" MJ FLUSH VALVE LOT 71 | II-3.3 | 03/27/18 | 1,681.99 | 67.28 | 67.28 | 67.28 | (100.92) | (39.84) | (61.08) |

Monarch Utilities I L P
Docket No. 50944
Test Year Ending 12/31/2019
Schedule II-E-3.3(W) - Plant Adjustments - Water
Witness: Victoria R Shupak

| Line No | Account No. (a) | Asset No (b) | Description (c) | Reference Schedule (d) | Tax In-Service Date (e) | Tax Basis (f) | Tax Depreciation (g) | Tax Depreciation Forms/Amounts | | Tax Accum Depreciation @ Test Year-End (j) | Book Accum Depreciation @ Test Year-End (k) | Difference (l) |
|---------|-----------------|--------------|--|------------------------|-------------------------|---------------|----------------------|--------------------------------|---------------------------|--|---|----------------|
| | | | | | | | | 1/1/2020 - 12/31/2020 (h) | 1/1/2021 - 12/31/2021 (i) | | | |
| 783 | 331.4 | 20009372 | 4" HJ GATE VALVE-HIDDEN COVE LOT 28 | II-3.3 | 03/27/18 | 1,591.20 | 63.65 | 63.65 | 63.65 | (95.47) | (37.70) | (57.77) |
| 784 | 331.4 | 20009390 | 2" THREADED VALVE-31 CASA BLANCA | II-3.3 | 03/29/18 | 1,157.47 | 46.30 | 46.30 | 46.30 | (69.45) | (27.37) | (42.13) |
| 785 | 331.4 | 20009476 | 2" FLUSH VALVE CAYMAN & COOKE | II-3.3 | 04/10/18 | 1,188.34 | 47.53 | 47.53 | 47.53 | (71.30) | (28.24) | (43.06) |
| 786 | 331.4 | 20009478 | 2" HJ GATE VALVE LAKEVIEW AND SCENIC LOOP LOT 54 | II-3.3 | 04/10/18 | 1,330.79 | 53.23 | 53.23 | 53.23 | (79.85) | (31.52) | (48.33) |
| 787 | 331.4 | 20009479 | 2" FLUSH VALVE END OF PINE CIRCLE | II-3.3 | 04/10/18 | 1,136.92 | 53.48 | 53.48 | 53.48 | (80.22) | (31.68) | (48.54) |
| 788 | 331.4 | 20009539 | 6" HJ GATE VALVE LAKEVIEW AT PARADISE LOOP | II-3.3 | 04/18/18 | 6,350.73 | 254.03 | 254.03 | 254.03 | (381.05) | (150.46) | (230.59) |
| 789 | 320.3 | 20009584 | PROBES IN GST | II-3.3 | 05/29/18 | 7,478.71 | 235.48 | 211.93 | 190.74 | (359.42) | (388.82) | 79.40 |
| 790 | 371.3 | 20009781 | 220V ABS Grinder Sump Pump L-55G | II-3.3 | 11/30/18 | 973.16 | 19.46 | 19.46 | 19.46 | (38.92) | - | (38.92) |
| 791 | 371.3 | 20009782 | 220V ABS Grinder Sump Pump 111 Roatan Drive | II-3.3 | 11/30/18 | 909.58 | 36.38 | 36.38 | 36.38 | (54.57) | - | (54.57) |
| 792 | 371.3 | 20009783 | 220V ABS Grinder Sump Pump 140 Casa Blanca | II-3.3 | 11/30/18 | 1,036.75 | 41.47 | 41.47 | 41.47 | (67.21) | - | (67.21) |
| 793 | 371.3 | 20009802 | Dual Seal Grinder Pump 115V Key Largo Loop #77A | II-3.3 | 12/31/18 | 914.17 | 36.57 | 36.57 | 36.57 | (54.85) | - | (54.85) |
| 794 | 371.3 | 20009803 | Dual Seal Grinder Pump 115V 50 Martineque | II-3.3 | 12/31/18 | 854.68 | 34.19 | 34.19 | 34.19 | (51.28) | - | (51.28) |
| 795 | 371.3 | 20009822 | Dual Seal Grinder Pump 115V 50 Martineque | II-3.3 | 12/31/18 | 974.05 | 38.96 | 38.96 | 38.96 | (58.44) | - | (58.44) |
| 796 | 371.3 | 20009823 | Dual Seal Grinder Pump 115V 10 Hidden Oaks Ct | II-3.3 | 12/31/18 | 1,053.13 | 47.13 | 47.13 | 47.13 | (63.19) | - | (63.19) |
| 797 | 371.3 | 20009824 | Dual Seal Grinder Pump 115V 145 Key Largo Loop | II-3.3 | 12/31/18 | 960.32 | 19.21 | 19.21 | 19.21 | (38.42) | - | (38.42) |
| 798 | 371.3 | 20009825 | Dual Seal Grinder Pump 115V L-34A | II-3.3 | 12/31/18 | 1,184.59 | 47.38 | 47.38 | 47.38 | (71.07) | - | (71.07) |
| 799 | 371.3 | 20009826 | Dual Seal Grinder Pump 115V 629 Hidden Oaks Dr | II-3.3 | 12/31/18 | 938.96 | 37.56 | 37.56 | 37.56 | (56.34) | - | (56.34) |
| 800 | 371.3 | 20009831 | Dual Seal Grinder Pump 115V 145 Key Largo Loop | II-3.3 | 12/31/18 | 876.35 | 35.05 | 35.05 | 35.05 | (52.58) | - | (52.58) |
| 801 | 371.3 | 20009832 | Dual Seal Grinder Pump 115V 280 St Croix | II-3.3 | 12/31/18 | 1,955.61 | 78.23 | 78.23 | 78.23 | (117.34) | - | (117.34) |
| 802 | 371.3 | 20009833 | Dual Seal Grinder Pump 115V 311 Woodland Shores | II-3.3 | 12/31/18 | 897.72 | 35.91 | 35.91 | 35.91 | (53.87) | - | (53.87) |
| 803 | 371.3 | 20009834 | Dual Seal Grinder Pump 115V 240 Acorn Lane | II-3.3 | 12/31/18 | 1,107.05 | 44.08 | 44.08 | 44.08 | (66.12) | - | (66.12) |
| 804 | 371.3 | 20009835 | Dual Seal Grinder Pump 115V 140 St Croix | II-3.3 | 12/31/18 | 981.08 | 39.24 | 39.24 | 39.24 | (58.86) | - | (58.86) |
| 805 | 371.3 | 20009836 | Dual Seal Grinder Pump 115V 245 Kokomo Run Lot 104 | II-3.3 | 12/31/18 | 1,757.72 | 70.11 | 70.11 | 70.11 | (105.17) | - | (105.17) |
| 806 | 371.3 | 20009837 | Dual Seal Grinder Pump 115V 71 Tobago Ln | II-3.3 | 12/31/18 | 1,046.58 | 41.86 | 41.86 | 41.86 | (62.79) | - | (62.79) |
| 807 | 330.4 | 20009934 | Rehab Recoat Interior of HPI at Holiday Villages | II-3.3 | 12/31/18 | 7,866.00 | 314.64 | 314.64 | 314.64 | (471.96) | (249.09) | (222.87) |
| 808 | 371.3 | 20009965 | Dual Seal Grinder Sump Pump 115V 271 Bimini Way | II-3.3 | 01/01/19 | 1,101.27 | 72.03 | 44.05 | 44.05 | (22.03) | - | (22.03) |
| 809 | 371.3 | 20009966 | 220V ABS Grinder Sump Pump 100 Jamaica Ave | II-3.3 | 01/01/19 | 945.87 | 18.92 | 37.84 | 37.84 | (18.92) | - | (18.92) |
| 810 | 371.3 | 20009967 | 220V ABS Grinder Sump Pump Key Largo Loop #77-A | II-3.3 | 01/01/19 | 986.65 | 19.73 | 39.47 | 39.47 | (19.73) | - | (19.73) |
| 811 | 371.3 | 20009969 | 220V ABS Grinder Sump Pump Lot 108-109 Sec A-HVOL | II-3.3 | 01/01/19 | 1,000.45 | 20.01 | 40.02 | 40.02 | (20.01) | - | (20.01) |
| 812 | 371.3 | 20009970 | 220V ABS Grinder Sump Pump 280 St Croix | II-3.3 | 01/01/19 | 1,000.46 | 20.01 | 40.02 | 40.02 | (20.01) | - | (20.01) |
| 813 | 371.3 | 20009975 | 220V ABS Grinder Sump Pump 820 Woodland Shores Dr | II-3.3 | 01/01/19 | 915.15 | 18.30 | 36.61 | 36.61 | (18.30) | - | (18.30) |
| 814 | 371.3 | 20009990 | MSF 20 Pump Float 300 Tortuga Way | II-3.3 | 01/17/19 | 117.09 | 7.34 | 4.68 | 4.68 | (7.34) | - | (7.34) |
| 815 | 371.3 | 20009991 | 220V ABS Grinder Sump Pump 280 St Croix | II-3.3 | 01/17/19 | 936.87 | 18.74 | 37.48 | 37.48 | (18.74) | - | (18.74) |
| 816 | 371.3 | 20009994 | 220V ABS Grinder Sump Pump 141 Leaning Oak Dr | II-3.3 | 01/17/19 | 855.00 | 17.10 | 34.20 | 34.20 | (17.10) | - | (17.10) |
| 817 | 371.3 | 20009996 | 220V ABS Grinder Sump Pump 41 Oak Shade Ln | II-3.3 | 01/17/19 | 909.58 | 18.19 | 36.38 | 36.38 | (18.19) | - | (18.19) |
| 818 | 371.3 | 20009997 | 220V ABS Grinder Sump Pump Clubhouse | II-3.3 | 01/17/19 | 909.58 | 18.19 | 36.38 | 36.38 | (18.19) | - | (18.19) |
| 819 | 371.3 | 20009998 | 220V ABS Grinder Sump Pump 209 Casa Blanca | II-3.3 | 01/17/19 | 909.58 | 18.19 | 36.38 | 36.38 | (18.19) | - | (18.19) |
| 820 | 371.3 | 20009999 | 220V ABS Grinder Sump Pump L-332A | II-3.3 | 01/17/19 | 909.58 | 18.19 | 36.38 | 36.38 | (18.19) | - | (18.19) |
| 821 | 331.4 | 20010084 | Pressure Recorder w/ Display Well 1 HVOL | II-3.3 | 01/01/19 | 2,746.49 | 54.93 | 109.86 | 109.86 | (54.93) | (32.31) | (22.62) |
| 822 | 331.4 | 20010148 | 15FT of 2in main @ Hidden Cove/71 Scenic Dr | II-3.3 | 01/01/19 | 1,052.86 | 21.06 | 42.12 | 42.12 | (71.06) | (17.39) | (53.67) |
| 823 | 330.4 | 20010151 | Rehab Recoat Interior of HNCV Pressure Tank | II-3.3 | 01/01/19 | 1,083.00 | 21.66 | 43.32 | 43.32 | (21.66) | (71.66) | 49.99 |
| 824 | 311.7 | 20010179 | 7 SHIP Booster Pump & Motor Well #2 HVOL | II-3.3 | 02/20/19 | 2,159.95 | 108.00 | 205.20 | 184.68 | (108.00) | (132.00) | 24.00 |
| 825 | 371.3 | 20010192 | 220V ABS Grinder Sump Pump 280 Canal Dr | II-3.3 | 01/17/19 | 830.33 | 16.61 | 33.21 | 33.21 | (16.61) | - | (16.61) |
| 826 | 331.4 | 20010231 | 2" Flush Valve @ Hidden Cove/71 Willow | II-3.3 | 01/01/19 | 979.27 | 19.59 | 39.17 | 39.17 | (19.59) | (11.57) | (8.02) |
| 827 | 371.3 | 20010232 | Dual Seal Grinder Pump 115V 500 Coco Loop Lot 195 | II-3.3 | 01/01/19 | 977.40 | 19.55 | 39.10 | 39.10 | (19.55) | - | (19.55) |
| 828 | 371.3 | 20010254 | 220V ABS Grinder Sump Pump 686 Woodland Shores Dr | II-3.3 | 02/20/19 | 912.95 | 18.76 | 36.52 | 36.52 | (18.76) | - | (18.76) |
| 829 | 371.3 | 20010256 | Dual Seal Grinder Pump 115V Lot 43 Sec G | II-3.3 | 02/20/19 | 900.04 | 18.00 | 36.00 | 36.00 | (18.00) | - | (18.00) |
| 830 | 371.3 | 20010257 | 220V ABS Grinder Sump Pump 81 Trinidad Ln | II-3.3 | 02/20/19 | 896.58 | 17.93 | 35.86 | 35.86 | (17.93) | - | (17.93) |
| 831 | 371.3 | 20010258 | 220V ABS Grinder Sump Pump 130 Roatan | II-3.3 | 02/20/19 | 883.33 | 17.67 | 35.33 | 35.33 | (17.67) | - | (17.67) |
| 832 | 371.3 | 20010260 | 220V ABS Grinder Sump Pump 720 Hidden Oak | II-3.3 | 02/20/19 | 856.83 | 17.14 | 34.27 | 34.27 | (17.14) | - | (17.14) |
| 833 | 331.4 | 20010262 | 10FT of 6" PVC main @ Hidden Cove Indistrict | II-3.3 | 02/20/19 | 1,489.57 | 29.79 | 59.58 | 59.58 | (29.79) | (16.06) | (13.73) |
| 834 | 331.4 | 20010264 | 2" PVC @ Hidden Cove/1560 Hidden Cove Rd | II-3.3 | 02/20/19 | 1,071.26 | 20.43 | 40.85 | 40.85 | (20.43) | (11.01) | (9.42) |
| 835 | 307.2 | 20010316 | 1SHIP Well #1 HVOL | II-3.3 | 01/01/19 | 1,446.65 | 28.93 | 57.87 | 57.87 | (28.93) | (31.45) | 2.52 |
| 836 | 371.3 | 20010347 | 220V ABS Grinder Sump Pump Lot 126 Sec F | II-3.3 | 04/17/19 | 898.77 | 17.98 | 35.95 | 35.95 | (17.98) | - | (17.98) |
| 837 | 371.3 | 20010348 | Dual Seal Grinder Pump 115V 268 Kokomo Run | II-3.3 | 04/17/19 | 1,114.15 | 22.78 | 44.57 | 44.57 | (22.78) | - | (22.78) |
| 838 | 371.3 | 20010360 | 220V ABS Grinder Sump Pump 145 Key Largo | II-3.3 | 04/30/19 | 885.65 | 17.71 | 35.43 | 35.43 | (17.71) | - | (17.71) |
| 839 | 371.3 | 20010370 | 220V ABS Grinder Pump @ 111 Morocco | II-3.3 | 04/30/19 | 887.78 | 17.76 | 35.51 | 35.51 | (17.76) | - | (17.76) |
| 840 | 371.3 | 20010371 | 220V ABS Grinder Pump @ 50 Nassau Ln | II-3.3 | 04/30/19 | 892.73 | 17.86 | 35.71 | 35.71 | (17.86) | - | (17.86) |
| 841 | 371.3 | 20010382 | 220V ABS Grinder Pump @ Lot 34 Sec D HVOL | II-3.3 | 06/03/19 | 901.60 | 18.03 | 36.06 | 36.06 | (18.03) | - | (18.03) |
| 842 | 371.3 | 20010383 | 220V ABS Grinder Pump @ 470 Antigua Dr | II-3.3 | 06/03/19 | 873.96 | 17.48 | 34.96 | 34.96 | (17.48) | - | (17.48) |
| 843 | 371.3 | 20010385 | 220V ABS Grinder Pump @ 279 Woodland Shores Lot 30 | II-3.3 | 06/03/19 | 1,090.91 | 21.82 | 43.64 | 43.64 | (21.82) | - | (21.82) |