

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-1.f Other Changes in Volume

Witness: George Freitag

There were no other changes in volume for the historic test year.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-1.g(W) Fixed and Variable Revenues - Water

Witness: George Freitag

Line No	METER SIZE (a)	BASE FEE REVENUES (UNADJUSTED) gal x 1000 (b)	GALLONAGE CHARGE REVENUES (UNADJUSTED) (c)	REVENUES (UNADJUSTED) (d)	ADJUSTMENTS DUE TO CHANGES IN NUMBER OF CUSTOMERS BASE FEE REVENUES (e)	ADJUSTMENTS DUE TO CHANGES IN NUMBER OF CUSTOMERS CONSUMPTION REVENUES (f)	BASE FEE REVENUES (ADJUSTED FOR CHANGES IN NUMBER OF CUSTOMERS) (g)	GALLONAGE REVENUES (ADJUSTED FOR CHANGES IN NUMBER OF CUSTOMERS) (h)	REVENUES (ADJUSTED) (i)
1	5/8" or 5/8"x3/4"	\$ 15,938,035	\$ 12,770,641	\$ 28,708,675	\$ -	\$ -	\$ 15,938,035	\$ 12,770,641	\$ 28,708,675
2	3/4"	64,085	74,551	138,636	-	-	64,085	74,551	138,636
3	1"	235,937	298,659	534,595	-	-	235,937	298,659	534,595
4	1 1/2"	77,989	147,536	225,525	-	-	77,989	147,536	225,525
5	2"	169,659	353,366	523,025	-	-	169,659	353,366	523,025
6	3"	39,771	79,600	119,371	-	-	39,771	79,600	119,371
7	4"	37,526	82,782	120,307	-	-	37,526	82,782	120,307
8	6"	-	-	-	-	-	-	-	-
9	8"	69,964	109,129	179,093	-	-	69,964	109,129	179,093
10	10"	-	-	-	-	-	-	-	-
11	12"	-	-	-	-	-	-	-	-
12	Wholesale	344,814	589,010	933,824	-	-	344,814	589,010	933,824
13	Emergency Service	7,497	144	7,642	-	-	7,497	144	7,642
14									
15	TOTAL	\$ 16,985,277	\$ 14,505,417	\$ 31,490,694	\$ -	\$ -	\$ 16,985,277	\$ 14,505,417	\$ 31,490,694
16									
17									

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-G-1.g(S) Fixed and Variable Revenues - Wastewater

Witness: George Freitag

Line No.	METER SIZE (a)	BASE FEE REVENUES (UNADJUSTED) gal x 1000 (b)	GALLONAGE CHARGE REVENUES (UNADJUSTED) (c)	REVENUES (UNADJUSTED) (d)	ADJUSTMENTS DUE TO CHANGES IN NUMBER OF CUSTOMERS BASE FEE REVENUES (e)	ADJUSTMENTS DUE TO CHANGES IN NUMBER OF CUSTOMERS CONSUMPTION REVENUES (f)	BASE FEE REVENUES (ADJUSTED FOR CHANGES IN NUMBER OF CUSTOMERS) (g)	GALLONAGE REVENUES (ADJUSTED FOR CHANGES IN NUMBER OF CUSTOMERS) (h)	REVENUES (ADJUSTED) (i)
1	5/8" or 5/8"x3/4"	\$ 3,737,233	\$ 275,318	\$ 4,012,551	-	-	\$ 3,737,233	\$ 275,318	\$ 4,012,551
2	3/4"	17,243	1,305	18,548	-	-	17,243	1,305	18,548
3	1"	23,589	1,148	24,737	-	-	23,589	1,148	24,737
4	1 1/2"	37,029	5,629	42,658	-	-	37,029	5,629	42,658
5	2"	20,848	4,587	25,435	-	-	20,848	4,587	25,435
6	3"	13,547	(397)	13,150	-	-	13,547	(397)	13,150
7	4"	45,158	14,793	59,951	-	-	45,158	14,793	59,951
8	6"	-	-	-	-	-	-	-	-
9	8"	-	-	-	-	-	-	-	-
10	10"	-	-	-	-	-	-	-	-
11	12"	-	-	-	-	-	-	-	-
12	Wholesale	3,540	68,162	71,702	-	-	3,540	68,162	71,702
13									
14	TOTAL	\$ 3,898,187	\$ 370,544	\$ 4,268,731	\$ -	\$ -	\$ 3,898,187	\$ 370,544	\$ 4,268,731
15									

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-G-1.h Customer Penalties and Miscellaneous Water and/or Wastewater Revenues

Witness: George Freitag

Line No	Description (a)	Reference (b)	Historical Water (c)	Normalization (All Water) (d)	K&M (All Water) (e)	Adjusted Water Total (f)	Sewer (g)
1	Penalties and Fees	No Workpaper	72	-	75	147	3
2	Late Payment Charge	No Workpaper	668,788	5,243	104,848	778,878	25,500
3	Tap Fees	No Workpaper	302,898	32,200	48,433	383,531	220,674
4	Delinquent Reconnect Fee	No Workpaper	113,039	500	19,950	133,489	3,711
5	Transfer Fee	No Workpaper	128,151	-	57,040	185,191	17,444
6	Contract Services Revenue	No Workpaper	654	-	4,966	5,620	-
7	Other Revenue	No Workpaper	55,833	-	35,999	91,832	6,182
8	Tampering Charge	No Workpaper	1,664	-	400	2,064	36
9	Return Check Charge	No Workpaper	11,685	150	2,230	14,065	1,208
10	Adjustment to TCJA liability	No Workpaper	169,747	10,118	-	179,865	11,372
11	Customer Service Adjustments	No Workpaper	(73,222)	(828)	(13,125)	(87,175)	(1,535)
12			1,379,309	47,383	260,816	1,687,508	284,594

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-G-1.2 (W) Revenue Impact Data - Water Volume Sales

Witness: George Freitag

Line No	Rate Tier (a)	Reference (b)	Unadjusted Revenue (c)	Rate Annualization Adjustments (d)	Volumetric and Cust. Adjustments (e)	Weather Adjustments (f)	Total Adjusted Revenues (g)
1	1	No workpapers	21,994,531	-	-	-	21,994,531
2	2	No workpapers	5,888,523	-	-	-	5,888,523
3	3	No workpapers	1,159,091	-	-	-	1,159,091
4	4	No workpapers	1,514,725	-	-	-	1,514,725
5	Wholesale	No workpapers	933,824	-	-	-	933,824
6	<b>Total Revenues Volume</b>		<b>31,490,694</b>	-	-	-	<b>31,490,694</b>
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-G-1.2(S) Revenue Impact Data - Wastewater Volumes

Witness: George Freitag

Line No	Rate Tier (a)	Reference (b)	Unadjusted Revenue (c)	Rate Annualization Adjustments (d)	Volumetric and Annualized Customer Adjustments (e)	Weather Adjustments (f)	Total Adjusted Revenues (g)
1	All Gallons	No workpapers	\$ 4,197,030	\$ -	\$ -	\$ -	\$ 4,197,030
2	Wholesale	No workpapers	71,702	-	-	-	71,702
3	<b>Total Revenues Volume</b>		<b>\$ 4,268,731</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,268,731</b>
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-G-1 3(1) Rate Comparison  
 Witness George Freitag

Monarch Utilities

Line No	Bill (a)	% Chg (b)	Bill (c)	% Chg (d)	Bill (e)	% Chg (f)	Bill (g)	% Chg (h)	Bill (i)	% Chg (j)	Bill (k)	% Chg (l)	Bill (m)	% Chg (n)	Bill (o)	% Chg (p)	Bill (q)	% Chg (r)	Bill (s)	% Chg (t)	Bill (u)	% Chg (v)	Bill (w)	% Chg (x)	
1																									
2																									
3	MONTHLY USAGE																								
4	Gallons																								
5	MONTHLY WATER BILL AT PRESENT RATES BY METER SIZE																								
6	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"													
7	0	49.30	73.95	123.25	246.49	394.38	739.47	1,232.44	2,464.89	3,943.82	5,669.50	10,599.50													
8	5	91.84	116.49	165.79	289.03	436.92	782.01	1,274.98	2,507.43	3,986.36	5,712.04	10,642.04													
9	10	137.84	162.49	211.79	335.03	482.92	828.01	1,320.98	2,553.43	4,032.36	5,758.04	10,688.04													
10	16	200.42	225.07	274.37	397.61	545.50	890.59	1,383.56	2,616.01	4,094.94	5,820.62	10,750.62													
11	51	586.55	611.20	660.50	783.74	931.63	1,276.72	1,769.69	3,002.14	4,481.07	6,206.75	11,136.75													
12	MONTHLY USAGE																								
13	Gallons																								
14	PROPOSED PHASE 1 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																								
15	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"													
16	0	54.15	81.23	135.38	270.75	433.20	812.25	1,353.75	2,707.50	4,332.00	6,227.25	11,642.25	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	
17	5	95.44	122.52	176.67	270.75	433.20	812.25	1,353.75	2,707.50	4,332.00	6,227.25	11,642.25	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	
18	10	140.09	167.17	221.32	356.69	519.14	898.19	1,439.69	2,793.44	4,417.94	6,313.19	11,728.19	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	
19	16	200.81	227.89	282.04	417.41	579.86	958.91	1,500.41	2,854.16	4,478.66	6,373.91	11,788.91	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	
20	51	575.47	602.55	656.70	792.07	954.52	1,333.57	1,875.07	3,228.82	4,853.32	6,748.57	12,163.57	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	9.2%	
21																									
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24																									
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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-G-1 3(1) Rate Comparison  
Witness: George Freitag

Monarch Utilities

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
2													
3													
4													
5													
6			<b>METER WATER RATES for BILL COMPARISON</b>										<b>MC</b>
7			<b>SIZE</b>	<b>PRESENT</b>	<b>PHS 1</b>	<b>PHS 2</b>	<b>PHS 3</b>	<b>PHS 4</b>	<b>PHS 5</b>	<b>PHS 6</b>	<b>PHS 7</b>	<b>PHS 8</b>	<b>Factor</b>
8			5/8"	49.30	54.15								1
9			3/4"	73.95	81.23								1.5
10			1"	123.25	135.38								2.5
11			1 1/2"	246.49	270.75								5
12			2"	394.38	433.20								8
13			3"	739.47	812.25								15
14			4"	1,232.44	1,353.75								25
15			6"	2,464.89	2,707.50								50
16			8"	3,943.82	4,332.00								80
17			10"	5,669.50	6,227.25								115
18			12"	10,599.50	11,642.25								215
19													
20		0-1 kgal	0	7.47	7.25								
21		1-2 kgal	1	7.47	7.25								
22		2-6 kgal	2	9.20	8.93								
23		6-10 kgal	6	9.20	8.93								
24		10-12 kgal	10	10.43	10.12								
25		12-20 kgal	12	10.43	10.12								
26		20-22 kgal	20	11.11	10.78								
27		>22 kgal	22	11.11	10.78								
28													



Monarch Utilities I L P  
Docket No 50944  
Test Year Ending 12/31/2019  
Schedule II-G-1 3(2) Rate Comparison  
Witness George Freitag

Monarch - N1 America

Line No	Bill (a)	% Chg (b)	Bill (c)	% Chg (d)	Bill (e)	% Chg (f)	Bill (g)	% Chg (h)	Bill (i)	% Chg (j)	Bill (k)	% Chg (l)	Bill (m)	% Chg (n)	Bill (o)	% Chg (p)	Bill (q)	% Chg (r)	Bill (s)	% Chg (t)	Bill (u)	% Chg (v)	Bill (w)	% Chg (x)	
1																									
2																									
3	MONTHLY WATER BILL AT PRESENT RATES BY METER SIZE																								
4	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"													
5	0	60.00	60.00	159.23	318.45	509.52	955.35	1,500.00	3,000.00	4,800.00	6,900.00	12,900.00													
6	5	80.00	80.00	179.23	338.45	529.52	975.35	1,520.00	3,020.00	4,820.00	6,920.00	12,920.00													
7	10	100.00	100.00	199.23	358.45	549.52	995.35	1,540.00	3,040.00	4,840.00	6,940.00	12,940.00													
8	16	145.00	145.00	244.23	403.45	594.52	1,040.35	1,585.00	3,085.00	4,885.00	6,985.00	12,985.00													
9	51	407.50	407.50	506.73	665.95	857.02	1,302.85	1,847.50	3,347.50	5,147.50	7,247.50	13,247.50													
10																									
11	PROPOSED PHASE 1 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																								
12	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"													
13	0	57.08	-4.9%	85.61	42.7%	142.69	-10.4%	285.38	-10.4%	456.60	-10.4%	856.13	-10.4%	1,426.88	-4.9%	2,853.75	-4.9%	4,566.00	-4.9%	6,563.63	-4.9%	12,271.13	-4.9%		
14	5	87.72	9.7%	116.26	45.3%	173.33	-3.3%	316.02	-6.6%	487.25	-8.0%	886.77	-9.1%	1,457.52	-4.1%	2,884.40	-4.5%	4,596.65	-4.6%	6,594.27	-4.7%	12,301.77	-4.8%		
15	10	120.05	20.0%	148.58	48.6%	205.66	3.2%	348.35	-2.8%	519.57	-5.5%	919.10	-7.7%	1,489.85	-3.3%	2,916.72	-4.1%	4,628.97	-4.4%	6,626.60	-4.5%	12,334.10	-4.7%		
16	16	172.91	19.2%	201.44	38.9%	258.52	5.9%	401.21	-0.6%	572.43	-3.7%	971.96	-6.6%	1,542.71	-2.7%	2,969.58	-3.7%	4,681.83	-4.2%	6,679.46	-4.4%	12,386.96	-4.6%		
17	51	491.49	20.6%	520.02	27.6%	577.10	13.9%	719.79	8.1%	891.01	4.0%	1,290.54	-0.9%	1,861.29	0.7%	3,288.16	-1.8%	5,000.41	-2.9%	6,998.04	-3.4%	12,705.54	-4.1%		
18																									
19	PROPOSED PHASE 2 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 1 RATES																								
20	X 1000	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"													
21	0	54.15	-5.1%	81.73	-5.1%	135.38	-5.1%	270.75	-5.1%	433.20	-5.1%	812.25	-5.1%	1,353.75	-5.1%	2,707.50	-5.1%	4,332.00	-5.1%	6,227.25	-5.1%	11,642.25	-5.1%		
22	5	95.44	8.8%	122.52	5.4%	176.67	1.9%	312.04	-1.3%	474.49	-2.6%	853.54	-3.7%	1,395.04	-4.3%	2,748.79	-4.7%	4,373.79	-4.9%	6,268.54	-4.9%	11,683.54	-5.0%		
23	10	140.09	16.7%	167.17	12.5%	221.32	7.6%	356.69	2.4%	519.14	-0.1%	898.19	-2.3%	1,439.69	-3.4%	2,793.44	-4.7%	4,417.94	-4.6%	6,313.19	-4.7%	11,728.19	-4.9%		
24	16	200.81	16.1%	277.89	13.1%	282.04	9.1%	417.41	4.0%	579.86	1.3%	958.91	-1.3%	1,500.41	-2.7%	2,854.16	-3.9%	4,478.66	-4.3%	6,373.91	-4.6%	11,788.91	-4.8%		
25	51	575.47	17.1%	602.55	15.9%	656.70	13.8%	792.07	10.0%	954.52	7.1%	1,333.57	3.3%	1,875.07	0.7%	3,228.82	-1.8%	4,853.32	-2.9%	6,748.57	-3.6%	12,163.57	-4.3%		
26																									
27	Note The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records																								
28																									

Monarch Utilities I L P  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1 3(2) Rate Comparison  
 Witness George Frettag

Monarch - Nt America

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													

METER SIZE	WATER RATES for BILL COMPARISON								Factor	
	PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7		PHS 8
5/8"	60 00	57 08	54 15							1
3/4"	60 00	85 61	81 23							1.5
1"	159 23	142 69	135 38							2.5
1 1/2"	318 45	285 38	270 75							5
2"	509 52	456 60	433 20							8
3"	955 35	856 13	812 25							15
4"	1,500 00	1,426 88	1,353 75							25
6"	3,000 00	2,853 75	2,707 50							50
8"	4,800 00	4,566 00	4,332 00							80
10"	6,900 00	6,563 63	6,227 25							115
12"	12,900 00	12,271 13	11,642 25							215

0 1 kgal	0	4 00	5 63	7 25
1 2 kgal	1	4 00	5 63	7 25
2 6 kgal	2	4 00	6 47	8 93
6 10 kgal	6	4 00	6 47	8 93
10 12 kgal	10	7 50	8 81	10 12
12 20 kgal	12	7 50	8 81	10 12
20 22 kgal	20	7 50	9 14	10 78
>22 kgal	22	7 50	9 14	10 78

Monarch Utilities I L P.  
Docket No 50944  
Test Year Ending 12/31/2019  
Schedule II-G-1 3(3) Rate Comparison  
Witness George Freitag

Monarch - Inverness

Line No	(a)	Bill (b)	% Chg (c)	Bill (d)	% Chg (e)	Bill (f)	% Chg (g)	Bill (h)	% Chg (i)	Bill (j)	% Chg (k)	Bill (l)	% Chg (m)	Bill (n)	% Chg (o)	Bill (p)	% Chg (q)	Bill (r)	% Chg (s)	Bill (t)	% Chg (u)	Bill (v)	% Chg (w)	(x)
1																								
2																								
3		MONTHLY WATER BILL AT PRESENT RATES BY METER SIZE																						
4	MONTHLY USAGE Gallons X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
5	0	100 00		150 00		250 00		500 00		800 00		1,500 00		2,500 00		5,000 00		8,000 00		11,500 00		21,500 00		
6	5	127 50		177 50		277 50		527 50		827 50		1,527 50		2,527 50		5,027 50		8,027 50		11,527 50		21,527 50		
7	10	155 00		205 00		305 00		555 00		855 00		1,555 00		2,555 00		5,055 00		8,055 00		11,555 00		21,555 00		
8	16	196 00		246 00		346 00		596 00		896 00		1,596 00		2,596 00		5,096 00		8,096 00		11,596 00		21,596 00		
9	51	516 50		566 50		666 50		916 50		1,216 50		1,916 50		2,916 50		5,416 50		8,416 50		11,916 50		21,916 50		
10																								
11		PROPOSED PHASE 1 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																						
12	MONTHLY USAGE Gallons X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
13	0	54 15	-45 9%	81 23	-45 9%	135 38	-45 9%	270 75	-45 9%	433 20	-45 9%	812 25	-45 9%	1,353 75	-45 9%	2,707 50	-45 9%	4,332 00	-45 9%	6,227 25	-45 9%	11,642 75	-45 9%	
14	5	95 44	-25 1%	122 52	-31 0%	176 67	-36 3%	312 04	-40 8%	474 49	-42 7%	853 54	-44 1%	1,395 04	-44 8%	2,748 79	-45 3%	4,373 29	-45 5%	6,268 54	-45 6%	11,681 54	-45 7%	
15	10	140 09	-9 6%	167 17	-18 5%	271 32	-27 4%	356 69	-35 7%	519 14	-39 3%	898 19	-42 2%	1,439 69	-43 7%	2,793 44	-44 7%	4,417 94	-45 2%	6,313 19	-45 4%	11,728 19	-45 6%	
16	16	200 81	2 5%	227 89	-7 4%	282 04	-18 5%	417 41	-30 0%	579 86	-35 3%	958 91	-39 9%	1,500 41	-42 2%	2,854 16	-44 0%	4,478 66	-44 7%	6,373 91	-45 0%	11,788 91	-45 4%	
17	51	575 47	11 4%	602 55	6 4%	656 70	-1 5%	792 07	-13 6%	954 52	-21 5%	1,333 57	-30 4%	1,875 07	-35 7%	3,228 82	-40 4%	4,853 32	-42 3%	6,748 57	-43 4%	12,163 57	-44 5%	
18																								
19		Note The source of any amounts included in this schedule without formulas or other references is from the underlying accounting records																						
20																								
21																								
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26																								
27																								
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Monarch Utilities I L.P.  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1 3(3) Rate Comparison  
 Witness George Freitag

Monarch - Inverness

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
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26													
27													
28													

METER SIZE	WATER RATES for BILL COMPARISON								ME Fac Loc	
	PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7		PHS 8
5/8"	100 00	54 15								1
3/4"	150 00	81 23								1.5
1"	250 00	135 38								2.5
1 1/2"	500 00	270 75								5
2"	800 00	433 20								8
3"	1,500 00	812 25								15
4"	2,500 00	1,353 75								25
6"	5,000 00	2,707 50								50
8"	8,000 00	4,332 00								80
10"	11,500 00	6,227 25								115
12"	21,500 00	11,642 25								215
0 1 kgal	0	5 50	7 25							
1 2 kgal	1	5 50	7 25							
2 6 kgal	2	5 50	8 93							
6 10 kgal	6	5 50	8 93							
10 17 kgal	10	5 50	10 12							
12 20 kgal	12	7 50	10 12							
20 22 kgal	20	7 50	10 78							
>22 kgal	22	9 50	10 78							

Monarch Utilities I L.P.  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1.3 (4) Rate Comparison  
 Witness George Freitag

Monarch - Diamond

Line No	Bill (a)	% Chg (b)	Bill (c)	% Chg (d)	Bill (e)	% Chg (f)	Bill (g)	% Chg (h)	Bill (i)	% Chg (j)	Bill (k)	% Chg (l)	Bill (m)	% Chg (n)	Bill (o)	% Chg (p)	Bill (q)	% Chg (r)	Bill (s)	% Chg (t)	Bill (u)	% Chg (v)	Bill (w)	% Chg (x)																																																																																											
1	MONTHLY USAGE																																																																																																																		
2	Gallons																																																																																																																		
3	X 1000																																																																																																																		
4	MONTHLY WATER BILL AT PRESENT RATES BY METER SIZE																																																																																																																		
5	0	74.44	111.66	186.10	372.70	595.52	1,116.60	1,861.00	3,722.00	5,955.00	8,560.60	16,004.60	5	106.01	143.23	217.67	403.77	627.09	1,148.17	1,892.57	3,753.57	5,986.57	8,592.17	16,036.17	10	143.56	180.78	255.22	441.32	664.64	1,185.72	1,930.12	3,791.12	6,024.12	8,629.72	16,073.72	16	197.80	235.02	309.46	495.56	718.88	1,239.96	1,984.36	3,845.36	6,078.36	8,683.96	16,127.96	51	608.44	645.66	770.10	906.20	1,129.52	1,650.60	2,395.00	4,256.00	6,489.00	9,094.60	16,538.60																																																							
11	MONTHLY USAGE																																																																																																																		
12	Gallons																																																																																																																		
13	X 1000																																																																																																																		
14	PROPOSED PHASE 1 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																																																																																																																		
15	0	82.88	11.3%	124.32	11.3%	207.20	11.3%	414.40	11.3%	663.04	11.3%	1,243.20	11.3%	2,072.00	11.3%	4,144.00	11.3%	6,630.40	11.3%	9,531.20	11.3%	17,819.20	11.3%	5	117.99	11.3%	159.43	11.3%	242.31	11.3%	449.51	11.3%	698.15	11.3%	1,278.31	11.3%	2,107.11	11.3%	4,179.11	11.3%	6,665.51	11.3%	9,566.31	11.3%	17,854.31	11.3%	10	159.74	11.3%	201.18	11.3%	284.06	11.3%	491.26	11.3%	739.90	11.3%	1,370.06	11.3%	2,148.86	11.3%	4,220.86	11.3%	6,707.26	11.3%	9,608.06	11.3%	17,896.06	11.3%	16	220.04	11.2%	261.48	11.3%	344.36	11.3%	551.56	11.3%	800.20	11.3%	1,380.36	11.3%	2,209.16	11.3%	4,281.16	11.3%	6,767.56	11.3%	9,668.36	11.3%	17,956.36	11.3%	51	676.57	11.2%	718.01	11.2%	800.89	11.2%	1,008.09	11.2%	1,256.73	11.3%	1,836.89	11.3%	2,665.69	11.3%	4,737.69	11.3%	7,224.09	11.3%	10,124.89	11.3%	18,412.89	11.3%
19	MONTHLY USAGE																																																																																																																		
20	Gallons																																																																																																																		
21	X 1000																																																																																																																		
22	PROPOSED PHASE 2 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 1 RATES																																																																																																																		
23	0	91.31	10.2%	136.97	10.7%	228.28	10.2%	456.55	10.2%	730.48	10.2%	1,369.65	10.2%	2,282.75	10.2%	4,565.50	10.2%	7,304.80	10.7%	10,500.65	10.7%	19,631.65	10.7%	5	129.94	10.1%	175.60	10.1%	266.91	10.2%	495.18	10.2%	769.11	10.2%	1,408.28	10.2%	2,321.38	10.2%	4,604.13	10.2%	7,343.43	10.2%	10,539.28	10.2%	19,670.28	10.2%	10	175.89	10.1%	221.55	10.1%	312.86	10.1%	541.13	10.7%	815.06	10.2%	1,454.23	10.2%	2,367.33	10.2%	4,650.08	10.7%	7,389.38	10.2%	10,585.23	10.2%	19,716.23	10.2%	16	242.25	10.1%	287.91	10.1%	379.22	10.1%	607.49	10.1%	881.42	10.1%	1,570.59	10.2%	2,433.69	10.2%	4,716.44	10.2%	7,455.74	10.2%	10,651.59	10.2%	19,782.59	10.2%	51	744.67	10.1%	790.33	10.1%	881.64	10.1%	1,109.91	10.1%	1,383.84	10.1%	2,023.01	10.1%	2,936.11	10.1%	5,218.86	10.2%	7,958.16	10.2%	11,154.01	10.2%	20,285.01	10.2%
27	MONTHLY USAGE																																																																																																																		
28	Gallons																																																																																																																		
29	X 1000																																																																																																																		
30	PROPOSED PHASE 3 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 2 RATES																																																																																																																		
31	0	54.15	-40.7%	81.23	-40.7%	135.38	-40.7%	270.75	-40.7%	433.20	-40.7%	812.25	-40.7%	1,353.75	-40.7%	2,707.50	-40.7%	4,332.00	-40.7%	6,237.25	-40.7%	11,642.25	-40.7%	5	95.44	-26.6%	122.52	-30.2%	176.67	-33.8%	312.04	-37.0%	474.49	-38.3%	853.54	-39.4%	1,395.04	-39.9%	2,248.79	-40.3%	4,373.29	-40.4%	6,268.54	-40.5%	11,683.54	-40.6%	10	140.09	-20.4%	167.17	-24.5%	221.32	-29.3%	356.69	-34.1%	519.14	-36.3%	898.19	-38.2%	1,439.69	-39.2%	2,293.44	-39.9%	4,417.94	-40.2%	6,313.19	-40.4%	11,728.19	-40.5%	16	200.81	-17.1%	227.89	-20.8%	282.04	-25.6%	417.41	-31.3%	579.86	-34.2%	958.91	-36.9%	1,500.41	-38.3%	2,854.16	-39.5%	4,478.66	-39.9%	6,373.91	-40.2%	11,788.91	-40.4%	51	575.47	-22.7%	602.55	-23.8%	656.70	-25.5%	792.07	-28.6%	954.52	-31.0%	1,333.57	-34.1%	1,875.07	-36.1%	3,228.82	-38.1%	4,853.32	-39.0%	6,748.57	-39.5%	12,163.57	-40.0%

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-G-1 3 (4) Rate Comparison  
 Witness George Freitag

Monarch - Diamond

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
2													
3													
4													
5													
6													
7				METER WATER RATES for BILL COMPARISON								MC	
8				PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	Factor
9				5/8"	74.44	82.88	91.31	54.15					1
10				3/4"	111.66	124.32	136.97	81.23					1.5
11				1"	186.10	207.20	228.28	135.38					2.5
12				1 1/2"	372.20	414.40	456.55	270.75					5
13				2"	595.52	663.04	730.48	433.20					8
14				3"	1,116.60	1,243.20	1,369.65	812.25					15
15				4"	1,861.00	2,072.00	2,282.75	1,353.75					25
16				6"	3,722.00	4,144.00	4,565.50	2,707.50					50
17				8"	5,955.00	6,630.40	7,304.80	4,332.00					80
18				10"	8,560.60	9,531.70	10,500.65	6,227.25					115
19				12"	16,004.60	17,819.20	19,631.65	11,642.25					215
20													
21				0.1 kgal	0	4.52	5.03	5.53	7.25				
22				1.2 kgal	1	4.52	5.03	5.53	7.25				
23				2.6 kgal	2	7.51	8.35	9.19	8.93				
24				6.10 kgal	6	7.51	8.35	9.19	8.93				
25				10.12 kgal	10	9.04	10.05	11.06	10.12				
26				12.20 kgal	12	9.04	10.05	11.06	10.12				
27				20.22 kgal	20	12.08	13.43	14.78	10.78				
28				>22 kgal	22	12.08	13.43	14.78	10.78				
29													
30													
31													
32													
33													
34													

Monarch Utilities I L P  
Docket No 50944  
Test Year Ending 12/31/2019  
Schedule II-G-1.3 (5) Rate Comparison  
Witness George Freitag

Monarch - Water Services

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
1																								
2																								
3	MONTHLY USAGE Gallons X 1000	MONTHLY WATER BILL AT PRESENT RATES BY METER SIZE																						
4		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"												
5	0	50.70	76.05	126.75	253.50	405.60	760.50	1,267.50	2,535.00	4,056.00	5,830.50	10,900.50												
6	5	70.46	95.81	146.51	273.26	425.36	780.26	1,287.26	2,554.76	4,075.76	5,850.26	10,920.26												
7	10	93.06	118.41	169.11	295.86	447.96	802.86	1,309.86	2,577.36	4,098.36	5,877.86	10,942.86												
8	16	130.26	155.61	206.31	333.06	485.16	840.06	1,347.06	2,614.56	4,135.56	5,910.06	10,980.06												
9	51	461.96	487.31	538.01	664.76	816.86	1,171.76	1,678.76	2,946.26	4,467.26	6,241.76	11,311.76												
10																								
11	MONTHLY USAGE Gallons X 1000	PROPOSED PHASE 1 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																						
12		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"												
13	0	54.12	81.18	135.30	270.60	432.96	811.80	1,353.00	2,706.00	4,329.60	6,223.80	11,635.80	6.7%											
14	5	75.20	102.26	156.38	291.68	454.04	832.88	1,374.08	2,727.08	4,350.68	6,244.88	11,656.88	6.7%											
15	10	99.30	126.36	180.48	315.78	478.14	856.98	1,398.18	2,751.18	4,374.78	6,268.98	11,680.98	6.7%											
16	16	139.02	166.08	220.20	355.50	517.86	896.70	1,437.90	2,790.90	4,414.50	6,308.70	11,770.70	6.7%											
17	51	493.17	520.23	574.35	709.65	872.01	1,250.85	1,792.05	3,145.05	4,768.65	6,662.85	12,074.85	6.7%											
18																								
19	MONTHLY USAGE Gallons X 1000	PROPOSED PHASE 2 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 1 RATES																						
20		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"												
21	0	57.54	86.32	143.86	287.72	460.35	863.15	1,438.58	2,877.16	4,603.45	6,617.10	12,371.10	6.3%											
22	5	79.95	108.73	166.27	310.13	482.76	885.56	1,460.99	2,899.57	4,625.86	6,639.51	12,393.51	6.3%											
23	10	105.60	134.38	191.92	335.78	508.41	911.21	1,486.64	2,925.22	4,651.51	6,665.16	12,419.16	6.3%											
24	16	147.78	176.56	234.10	377.96	550.59	953.39	1,528.82	3,067.40	4,693.69	6,707.34	12,461.34	6.3%											
25	51	524.34	553.12	610.66	754.52	927.15	1,329.95	1,905.38	3,343.96	5,070.25	7,083.90	12,837.90	6.3%											
26																								
27	MONTHLY USAGE Gallons X 1000	PROPOSED PHASE 3 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 2 RATES																						
28		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"												
29	0	56.41	84.62	141.03	282.05	451.28	846.15	1,410.25	2,820.50	4,512.80	6,487.15	12,128.15	-2.0%											
30	5	85.11	113.32	169.73	310.75	479.98	874.85	1,438.95	2,849.20	4,541.50	6,515.85	12,156.85	-1.9%											
31	10	117.10	145.30	201.71	342.74	511.97	906.84	1,470.94	2,881.19	4,573.49	6,547.84	12,188.84	-1.9%											
32	16	165.46	193.66	250.07	391.10	560.33	955.20	1,519.30	2,929.55	4,621.85	6,596.20	12,237.20	-1.8%											
33	51	541.38	569.59	626.00	767.02	936.25	1,331.12	1,895.22	3,305.47	4,997.77	6,977.12	12,613.12	-1.8%											
34																								
35	MONTHLY USAGE Gallons X 1000	PROPOSED PHASE 4 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 3 RATES																						
36		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"												
37	0	55.28	82.92	138.20	276.40	442.24	829.20	1,382.00	2,764.00	4,422.40	6,357.20	11,885.20	-2.0%											
38	5	90.28	117.92	173.20	311.40	477.24	864.20	1,417.00	2,799.00	4,457.40	6,392.20	11,920.20	-1.9%											
39	10	128.59	156.23	211.51	349.71	515.55	902.51	1,455.31	2,837.31	4,495.71	6,430.51	11,958.51	-1.9%											
40	16	183.13	210.77	266.05	404.25	570.09	957.05	1,509.85	2,891.85	4,550.25	6,485.05	12,013.05	-1.8%											
41	51	558.43	586.07	641.35	779.55	945.39	1,332.35	1,885.15	3,267.15	4,925.55	6,860.35	12,388.35	-1.8%											
42																								
43	MONTHLY USAGE Gallons X 1000	PROPOSED PHASE 5 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 4 RATES																						
44		5/8"	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"	12"												
45	0	54.15	81.23	135.38	270.75	433.20	812.75	1,353.75	2,707.50	4,332.00	6,227.25	11,642.25	-2.0%											
46	5	95.44	122.52	176.67	312.04	474.49	853.54	1,395.04	2,748.79	4,373.29	6,268.54	11,683.54	-2.0%											
47	10	140.09	167.17	221.32	356.69	519.14	898.19	1,439.69	2,793.44	4,417.94	6,313.19	11,728.19	-1.9%											
48	16	200.81	227.89	282.04	417.41	579.86	958.91	1,500.41	2,854.16	4,478.66	6,373.91	11,788.91	-1.9%											
49	51	575.47	602.55	656.70	792.07	954.52	1,333.57	1,875.07	3,228.82	4,853.32	6,748.57	12,163.57	-1.8%											

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-G-1.3 (5) Rate Comparison  
 Witness George Freitag

Monarch - Water Services

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
2													
3													
4													
5													
6													
7			METER WATER RATES for BILL COMPARISON										ME
8			PRESET	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	Factor	
8			5/8"	50 70	54 12	57 54	56 41	55 28	54 15				1
9			3/4"	76 05	81 18	86 32	84 62	82 92	81 23				1.5
10			1"	126 75	135 30	143 86	141 03	138 20	135 38				2.5
11			1 1/2"	253 50	270 60	287 72	282 05	276 40	270 75				5
12			2"	405 60	432 96	460 35	451 28	442 24	433 20				8
13			3"	760 50	811 80	863 15	846 15	829 20	812 25				15
14			4"	1,267.50	1,353 00	1,438 58	1,410 25	1,382 00	1,353 75				25
15			6"	2,535 00	2,706 00	2,877 16	2,820 50	2,764 00	2,707 50				50
16			8"	4,056 00	4,329 60	4,603 45	4,512 80	4,422 40	4,332 00				80
17			10"	5,830 50	6,223 80	6,617 10	6,487 15	6,357 20	6,227 25				115
18			12"	10,900 50	11,635 80	12,371 10	12,128 15	11,885 20	11,642 25				215
19													
20			0 1 kgal	0	3 10	3 31	3 51	4 76	6 00	7 25			
21			1 7 kgal	1	3 10	3 31	3 51	4 76	6 00	7 25			
22			2 6 kgal	2	4 52	4 82	5 13	6 40	7 66	8 93			
23			6 10 kgal	6	4 52	4 82	5 13	6 40	7 66	8 93			
24			10 17 kgal	10	6 20	6 62	7 03	8 06	9 09	10 12			
25			17 20 kgal	12	6 20	6 62	7 03	8 06	9 09	10 12			
26			20 22 kgal	20	9 90	10 57	11 24	11 09	10 93	10 78			
27			>22 kgal	27	9 90	10 57	11 24	11 09	10 93	10 78			
28													
29													
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Monarch Utilities I L.P  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1 3 (6) Rate Comparison  
 Witness George Freitag

Monarch - Oak Terrace

Line No	(a)	Bill (b)	% Chg (c)	Bill (d)	% Chg (e)	Bill (f)	% Chg (g)	Bill (h)	% Chg (i)	Bill (j)	% Chg (k)	Bill (l)	% Chg (m)	Bill (n)	% Chg (o)	Bill (p)	% Chg (q)	Bill (r)	% Chg (s)	Bill (t)	% Chg (u)	Bill (v)	% Chg (w)	(x)
1																								
2		MONTHLY USAGE																						
3	Gallons	MONTHLY WATER BILL AT PRESENT RATES BY METER SIZE																						
4	X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
5	0	43.50		65.25		87.00		217.50		348.00		652.50		1,087.50		2,175.00		3,480.00		5,002.50		9,352.50		
6	5	58.50	5%	80.25	15%	102.00	20%	232.50	8%	363.00	5%	667.50	6%	1,102.50	6%	2,190.00	6%	3,495.00	6%	5,017.50	6%	9,367.50	6%	
7	10	73.50	10%	95.25	13%	117.00	15%	247.50	7%	378.00	5%	682.50	5%	1,117.50	5%	2,205.00	5%	3,510.00	5%	5,032.50	5%	9,382.50	5%	
8	16	91.50	16%	113.25	15%	135.00	20%	265.50	5%	396.00	5%	700.50	5%	1,135.50	5%	2,223.00	5%	3,528.00	5%	5,050.50	5%	9,400.50	5%	
9	51	196.50	51%	218.25	10%	240.00	10%	370.50	15%	501.00	15%	805.50	15%	1,240.50	15%	2,328.00	15%	3,633.00	15%	5,155.50	15%	9,505.50	15%	
10		MONTHLY USAGE																						
11	Gallons	PROPOSED PHASE 1 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																						
12	X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
13	0	46.16		69.24		115.41		230.81		369.30		692.44		1,154.06		2,308.13		3,693.00		5,308.69		9,924.94		
14	5	67.74	15%	90.82	13%	136.98	15%	252.39	8%	390.87	7%	714.01	7%	1,175.64	6%	2,329.70	6%	3,714.57	6%	5,330.26	6%	9,946.51	6%	
15	10	90.15	22%	113.23	18%	159.39	17%	274.80	11%	413.29	9%	736.42	7%	1,198.05	7%	2,352.11	6%	3,736.99	6%	5,352.67	6%	9,968.92	6%	
16	16	118.83	29%	141.91	25%	188.07	25%	303.48	14%	441.97	11%	765.10	9%	1,226.73	8%	2,380.79	7%	3,765.67	7%	5,381.35	6%	9,997.60	6%	
17	51	291.24	48%	314.32	44%	360.49	50%	475.89	28%	614.38	22%	937.52	16%	1,399.14	12%	2,553.21	9%	3,938.08	8%	5,553.77	7%	10,170.02	7%	
18		MONTHLY USAGE																						
19	Gallons	PROPOSED PHASE 2 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 1 RATES																						
20	X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
21	0	48.83		73.74		122.06		244.13		390.60		732.38		1,270.63		2,441.25		3,906.00		5,614.88		10,492.38		
22	5	76.97	13%	101.38	11%	150.21	9%	272.27	7%	418.75	7%	760.52	6%	1,248.77	6%	2,469.40	6%	3,934.15	5%	5,643.02	5%	10,525.52	5%	
23	10	106.80	18%	131.21	15%	180.03	13%	302.10	9%	448.57	8%	790.35	7%	1,278.60	6%	2,499.22	6%	3,963.97	6%	5,672.85	6%	10,555.35	5%	
24	16	146.16	23%	170.57	20%	219.39	16%	341.46	12%	487.93	10%	829.71	8%	1,317.96	7%	2,538.58	6%	4,003.33	6%	5,712.21	6%	10,594.71	6%	
25	51	385.99	32%	410.40	30%	459.22	27%	581.29	22%	727.76	18%	1,069.54	14%	1,557.79	11%	2,778.41	8%	4,243.16	7%	5,952.04	7%	10,834.54	6%	
26		MONTHLY USAGE																						
27	Gallons	PROPOSED PHASE 3 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 2 RATES																						
28	X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
29	0	51.49		77.23		128.72		257.44		411.90		772.31		1,287.19		2,574.38		4,119.00		5,921.06		11,069.81		
30	5	86.21	12%	111.95	10%	163.44	8%	292.16	7%	446.62	6%	807.03	6%	1,321.91	5%	2,609.09	5%	4,153.72	5%	5,955.78	5%	11,104.53	5%	
31	10	123.44	15%	149.19	13%	200.67	11%	329.39	9%	483.86	7%	844.27	6%	1,359.14	6%	2,646.33	5%	4,190.96	5%	5,993.02	5%	11,141.77	5%	
32	16	173.48	18%	199.23	16%	250.71	14%	379.43	11%	533.90	9%	894.31	7%	1,409.18	6%	2,696.37	6%	4,241.00	5%	6,043.06	5%	11,191.81	5%	
33	51	480.73	24%	506.47	23%	557.96	21%	686.68	18%	841.14	15%	1,201.55	12%	1,716.43	10%	3,003.62	8%	4,548.24	7%	6,350.30	6%	11,499.05	6%	
34		MONTHLY USAGE																						
35	Gallons	PROPOSED PHASE 4 MONTHLY WATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM PROPOSED PHASE 3 RATES																						
36	X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
37	0	54.15		81.23		135.38		270.75		433.20		812.25		1,353.75		2,707.50		4,332.00		6,222.25		11,642.25		
38	5	95.44	10%	122.52	9%	176.67	8%	312.04	6%	474.49	6%	853.54	5%	1,395.04	5%	2,748.79	5%	4,373.29	5%	6,268.54	5%	11,683.54	5%	
39	10	140.09	13%	167.17	12%	221.32	10%	356.69	8%	519.14	7%	898.19	6%	1,439.69	5%	2,793.44	5%	4,417.94	5%	6,313.19	5%	11,728.19	5%	
40	16	200.81	15%	227.89	14%	282.04	12%	417.41	10%	579.86	8%	958.91	7%	1,500.41	6%	2,854.16	5%	4,478.66	5%	6,373.91	5%	11,788.91	5%	
41	51	575.47	19%	602.55	19%	656.70	17%	792.07	15%	954.52	13%	1,333.57	11%	1,875.07	9%	3,228.82	7%	4,853.32	6%	6,748.57	6%	12,163.57	5%	
42		MONTHLY USAGE																						

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-G-1.3 (6) Rate Comparison Monarch - Oak Terrace  
Witness George Freitag

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
2													
3													
4													
5													
6													
7			METER WATER RATES for BILL COMPARISON MC										
8			METER SIZE	PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	Factor
8			5/8"	43 50	46 16	48 83	51 49	54 15					1
9			3/4"	65 25	69 24	73 24	77 23	81 23					1 5
10			1"	87 00	115 41	122 06	128 72	135 38					2 5
11			1 1/2"	217 50	230 81	244 13	257 44	270 75					5
12			2"	348 00	369 30	390 60	411 90	433 20					8
13			3"	652 50	692 44	732 38	772 31	812 25					15
14			4"	1,087 50	1,154 06	1,220 63	1,287 19	1,353 75					25
15			6"	2,175 00	2,308 13	2,441 25	2,574 38	2,707 50					50
16			8"	3,480 00	3,693 00	3,906 00	4,119 00	4,332 00					80
17			10"	5,007 50	5,308 69	5,614 88	5,921 06	6,227 25					115
18			12"	9,352 50	9,924 94	10,497 38	11,069 81	11,642 25					215
19													
20			0 1 kgal	0	3 00	4 06	5 13	6 19	7 25				
21			1 2 kgal	1	3 00	4 06	5 13	6 19	7 25				
22			2 6 kgal	2	3 00	4 48	5 97	7 45	8 93				
23			6 10 kgal	6	3 00	4 48	5 97	7 45	8 93				
24			10 12 kgal	10	3 00	4 78	6 56	8 34	10 12				
25			12 20 kgal	12	3 00	4 78	6 56	8 34	10 12				
26			20 22 kgal	20	3 00	4 95	6 89	8 84	10 78				
27			>22 kgal	22	3 00	4 95	6 89	8 84	10 78				
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													

Line No	(a)	Bill (b)	% Chg (c)	Bill (d)	% Chg (e)	Bill (f)	% Chg (g)	Bill (h)	% Chg (i)	Bill (j)	% Chg (k)	Bill (l)	% Chg (m)	Bill (n)	% Chg (o)	Bill (p)	% Chg (q)	Bill (r)	% Chg (s)	Bill (t)	% Chg (u)	Bill (v)	% Chg (w)	(x)
1																								
2																								
3	MONTHLY USAGE																							
4	Gallons																							
5	X 1000																							
6		5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
7	0	44.45		66.68		111.13		222.25		355.60		666.75		1,111.25		2,222.50		3,556.00		5,111.75		9,556.75		
8	5	64.55		86.78		131.23		242.35		375.70		686.85		1,131.35		2,242.60		3,576.10		5,131.85		9,576.85		
9	10	87.55		109.78		154.23		265.35		398.70		709.85		1,154.35		2,265.60		3,599.10		5,154.85		9,599.85		
10	16	125.35		147.58		214.53		303.15		436.50		747.65		1,192.15		2,303.40		3,636.90		5,192.65		9,637.65		
11	51	462.72		484.95		529.40		640.52		773.87		1,085.02		1,529.52		2,640.77		3,974.27		5,530.02		9,975.02		
12	MONTHLY USAGE																							
13	Gallons																							
14	X 1000																							
15		5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
16	0	46.88	5.5%	70.31	5.4%	117.19	5.5%	234.38	5.5%	375.00	5.5%	703.13	5.5%	1,171.88	5.5%	2,343.75	5.5%	3,750.00	5.5%	5,390.63	5.5%	10,078.13	5.5%	
17	5	72.27	12.0%	95.71	10.3%	142.59	8.7%	259.77	7.2%	400.40	6.6%	728.52	6.1%	1,197.27	5.8%	2,369.15	5.6%	3,775.40	5.6%	5,416.02	5.5%	10,103.52	5.5%	
18	10	100.69	15.0%	124.12	13.1%	171.00	10.9%	288.19	8.6%	428.81	7.6%	756.94	6.6%	1,225.69	6.2%	2,397.56	5.8%	3,803.81	5.7%	5,444.44	5.6%	10,131.94	5.5%	
19	16	144.22	15.0%	167.65	13.6%	214.53	11.7%	331.72	9.4%	472.34	8.2%	800.47	7.1%	1,269.22	6.5%	2,441.09	6.0%	3,847.34	5.8%	5,487.97	5.7%	10,175.47	5.6%	
20	51	490.91	6.1%	514.35	6.1%	561.22	6.0%	678.41	5.9%	819.03	5.8%	1,147.16	5.7%	1,615.91	5.6%	2,787.78	5.6%	4,194.03	5.5%	5,834.66	5.5%	10,522.16	5.5%	
21	MONTHLY USAGE																							
22	Gallons																							
23	X 1000																							
24		5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
25	0	49.30	5.2%	73.95	5.2%	123.25	5.2%	246.50	5.2%	394.40	5.2%	739.50	5.2%	1,232.50	5.2%	2,465.00	5.2%	3,944.00	5.2%	5,669.50	5.2%	10,599.50	5.2%	
26	5	80.00	10.7%	104.65	9.3%	153.95	8.0%	277.20	6.7%	425.10	6.2%	770.20	5.7%	1,263.20	5.5%	2,495.70	5.3%	3,974.70	5.3%	5,700.20	5.2%	10,630.20	5.2%	
27	10	113.82	13.0%	138.47	11.6%	187.77	9.8%	311.02	7.9%	458.92	7.0%	804.02	6.2%	1,297.02	5.8%	2,529.52	5.5%	4,008.52	5.4%	5,734.02	5.3%	10,664.02	5.3%	
28	16	163.08	13.1%	187.73	12.0%	237.03	10.5%	360.28	8.6%	508.18	7.6%	853.28	6.6%	1,346.28	6.1%	2,578.78	5.6%	4,057.78	5.5%	5,783.28	5.4%	10,713.28	5.3%	
29	51	519.10	5.7%	543.75	5.7%	593.05	5.7%	716.30	5.6%	864.20	5.5%	1,209.30	5.4%	1,702.30	5.3%	2,934.80	5.3%	4,413.80	5.2%	6,139.30	5.2%	11,069.30	5.2%	
30	MONTHLY USAGE																							
31	Gallons																							
32	X 1000																							
33		5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
34	0	51.73	4.9%	77.59	4.9%	129.31	4.9%	258.63	4.9%	413.80	4.9%	775.88	4.9%	1,293.13	4.9%	2,586.25	4.9%	4,138.00	4.9%	5,948.38	4.9%	11,120.88	4.9%	
35	5	87.72	9.7%	113.58	8.5%	165.31	7.4%	294.62	6.3%	449.79	5.8%	811.87	5.4%	1,329.12	5.2%	2,622.24	5.1%	4,173.99	5.0%	5,984.37	5.0%	11,156.87	5.0%	
36	10	126.96	11.5%	152.82	10.4%	204.54	8.9%	333.86	7.3%	489.03	6.6%	851.11	5.9%	1,368.36	5.5%	2,661.48	5.2%	4,213.23	5.1%	6,023.61	5.1%	11,196.11	5.0%	
37	16	181.95	11.6%	207.81	10.7%	259.53	9.5%	388.85	7.9%	544.07	7.1%	906.10	6.2%	1,423.35	5.7%	2,716.47	5.3%	4,268.27	5.2%	6,078.60	5.1%	11,251.10	5.0%	
38	51	547.28	5.4%	573.15	5.4%	624.87	5.4%	754.18	5.3%	909.36	5.2%	1,271.43	5.1%	1,788.68	5.1%	3,081.81	5.0%	4,633.56	5.0%	6,443.93	5.0%	11,616.43	4.9%	
39	MONTHLY USAGE																							
40	Gallons																							
41	X 1000																							
42		5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"		
43	0	54.15	4.7%	81.23	4.7%	135.38	4.7%	270.75	4.7%	433.20	4.7%	812.25	4.7%	1,353.75	4.7%	2,707.50	4.7%	4,332.00	4.7%	6,227.25	4.7%	11,642.25	4.7%	
44	5	95.44	8.8%	122.52	7.9%	176.67	6.9%	312.04	5.9%	474.49	5.5%	853.54	5.1%	1,395.04	5.0%	2,748.79	4.8%	4,373.29	4.8%	6,268.54	4.7%	11,683.54	4.7%	
45	10	140.09	10.3%	167.17	9.4%	221.32	8.2%	356.69	6.8%	519.14	6.2%	898.19	5.5%	1,439.69	5.2%	2,793.44	5.0%	4,417.94	4.9%	6,313.19	4.8%	11,728.19	4.8%	
46	16	200.81	10.4%	227.89	9.7%	282.04	8.7%	417.41	7.3%	579.86	6.6%	958.91	5.8%	1,500.41	5.4%	2,854.16	5.1%	4,478.66	4.9%	6,373.91	4.9%	11,788.91	4.8%	
47	51	575.47	5.2%	602.55	5.1%	656.70	5.1%	792.07	5.0%	954.52	5.0%	1,333.57	4.9%	1,875.07	4.8%	3,228.82	4.8%	4,853.32	4.7%	6,748.57	4.7%	12,163.57	4.7%	

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-G-1 3 (7) Rate Comparison  
Witness George Freitag

Monarch - Huntington

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
1													
2													
3													
4													
5													
6													
7				METER WATER RATES for BILL COMPARISON									ME
8				PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	Factor
9				5/8"	44 45	46 88	49 30	51 73	54 15				1
10				3/4"	66 68	70 31	73 95	77 59	81 23				1.5
				1"	111 13	117 19	123 25	129 31	135 38				2.5
11				1 1/2"	222 25	234 38	246 50	258 63	270 75				5
12				2"	355 00	375 00	394 40	413 80	433 20				8
13				3"	666 75	703 13	739 50	775 88	812 25				15
14				4"	1,111 25	1,171 88	1,232 50	1,293 13	1,353 75				25
15				6"	2,277 50	2,343 75	2,405 00	2,586 25	2,707 50				50
16				8"	3,556 00	3,750 00	3,944 00	4,138 00	4,332 00				80
17				10"	5,111 75	5,390 63	5,669 50	5,948 38	6,227 25				115
18				12"	9,556 75	10,078 13	10,599 50	11,120 88	11,642 25				215
19													
20				0.1 kgal	0	3 15	4 18	5 20	6 23	7 25			
21				1.2 kgal	1	3 15	4 18	5 20	6 23	7 25			
22				2.6 kgal	2	4 60	5 68	6 77	7 85	8 93			
23				6.10 kgal	6	4 60	5 68	6 77	7 85	8 93			
24				10.12 kgal	10	6 30	7 26	8 21	9 17	10 12			
25				12.20 kgal	12	6 30	7 26	8 21	9 17	10 12			
26				20.22 kgal	20	10 07	10 25	10 43	10 60	10 78			
27				>22 kgal	22	10 07	10 25	10 43	10 60	10 78			
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Monarch Utilities I L.P  
Docket No 50944  
Test Year Ending 12/31/2019  
Schedule II-G-1.3 (8) Rate Comparison  
Witness George Freitag

Monarch - Wiedenfeld

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
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6			METER WATER RATES for BILL COMPARISON										ME
7			PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8		Factor
8			5/8"	31.37	35.93	40.48	45.04	49.59	54.15				1
9			3/4"	47.06	53.89	60.72	67.56	74.39	81.23				1.5
10			1"	78.43	89.82	101.21	112.60	123.99	135.38				2.5
11			1 1/2"	156.85	179.63	202.41	225.19	247.97	270.75				5
12			2"	250.96	287.41	323.86	360.30	396.75	433.20				8
13			3"	470.55	538.89	607.23	675.57	743.91	812.25				15
14			4"	784.25	898.15	1,012.05	1,125.95	1,239.85	1,353.75				25
15			6"	1,568.50	1,796.30	2,024.10	2,251.90	2,479.70	2,707.50				50
16			8"	2,509.60	2,874.08	3,238.56	3,603.04	3,967.52	4,332.00				80
17			10"	3,607.55	4,131.49	4,655.43	5,179.37	5,703.31	6,227.25				115
18			12"	6,744.55	7,724.09	8,703.63	9,683.17	10,662.71	11,642.25				215
19													
20			0.1 kgal	0	3.14	3.96	4.78	5.61	6.43	7.25			
21			1.2 kgal	1	3.14	3.96	4.78	5.61	6.43	7.25			
22			2.6 kgal	2	3.81	4.83	5.86	6.88	7.91	8.93			
23			6.10 kgal	6	3.81	4.83	5.86	6.88	7.91	8.93			
24			10.12 kgal	10	4.26	5.43	6.60	7.78	8.95	10.12			
25			12.70 kgal	12	4.26	5.43	6.60	7.78	8.95	10.12			
26			20.22 kgal	20	4.66	5.88	7.11	8.33	9.56	10.78			
27			>22 kgal	22	4.66	5.84	7.01	8.19	9.36	10.54			
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Monarch Utilities I L P.  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1.3 (9) Rate Comparison  
 Witness George Freitag

Monarch - Westwood

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
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7				METER WATER RATES For BILL COMPARISON									
8				PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	ME Factor
9				5/8"	33.14	33.71	37.12	40.52	43.93	47.34	50.74	54.15	1
10				3/4"	49.71	50.57	55.68	60.79	65.90	71.01	76.12	81.23	1.5
11				1"	82.85	84.28	97.79	101.31	109.83	118.34	126.86	135.38	2.5
12				1 1/2"	165.70	168.55	185.58	202.62	219.65	236.68	253.72	270.75	5
13				2"	265.12	269.68	296.93	324.19	351.44	378.69	405.95	433.20	8
14				3"	497.10	505.65	556.75	607.85	658.95	710.05	761.15	812.25	15
15				4"	828.50	842.75	927.92	1,013.08	1,098.25	1,183.42	1,268.58	1,353.75	25
16				6"	1,657.00	1,685.60	1,855.83	2,026.17	2,196.50	2,366.83	2,537.17	2,707.50	50
17				8"	2,651.70	2,696.80	2,969.33	3,241.87	3,514.40	3,786.93	4,059.47	4,332.00	80
18				10"	3,811.10	3,876.65	4,268.42	4,660.18	5,051.95	5,443.72	5,835.48	6,227.25	115
19				12"	7,125.10	7,247.65	7,980.08	8,712.52	9,444.95	10,177.38	10,909.82	11,642.25	215
20													
21				0-1 kgal	0	1.19	1.21	2.22	3.22	4.23	5.24	6.21	7.25
22				1-2 kgal	1	1.19	1.21	2.22	3.22	4.23	5.24	6.24	7.25
23				2-6 kgal	2	1.73	1.76	2.96	4.15	5.35	6.54	7.74	8.93
24				6-10 kgal	6	1.73	1.76	2.96	4.15	5.35	6.54	7.74	8.93
25				10-12 kgal	10	2.37	2.44	3.70	4.98	6.27	7.55	8.81	10.12
26				12-20 kgal	12	2.37	2.41	3.70	4.98	6.27	7.55	8.84	10.12
27				20-22 kgal	20	3.79	3.81	4.97	6.13	7.30	8.46	9.62	10.78
28				>22 kgal	22	3.79	3.81	4.97	6.13	7.30	8.46	9.62	10.78
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Monarch Utilities I L P  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1 3 (D) Rate Comparison Monarch - Villas of Willowbrook  
 Witness George Fietag

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
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7				METER WATER RATES for BILL COMPARISON									
8	METER SIZE	PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	ME	Factor	
9	5/8"	8.24	13.98	19.72	25.46	31.20	36.93	42.67	48.41	54.15		1	
10	3/4"	8.24	20.97	29.58	38.18	46.79	55.40	64.01	72.62	81.23		15	
11	1"	8.24	34.95	49.29	63.64	77.99	92.33	106.68	121.03	135.38		25	
12													
13	1 1/2"	8.24	69.89	98.59	127.28	155.98	184.67	213.36	242.06	270.75		5	
14	2"	8.24	111.83	157.74	203.65	249.56	295.47	341.38	387.29	433.20		8	
15	3"	8.24	209.68	295.76	381.84	467.93	554.01	640.09	726.17	812.25		15	
16	4"	8.24	349.47	492.94	636.41	779.88	923.34	1,066.81	1,210.28	1,353.75		25	
17	6"	8.24	698.94	985.88	1,272.81	1,559.75	1,846.69	2,133.63	2,420.56	2,707.50		50	
18	8"	8.24	1,118.30	1,577.40	2,036.50	2,495.60	2,954.70	3,413.80	3,872.90	4,332.00		80	
19	10"	8.24	1,607.56	2,267.51	2,927.47	3,587.43	4,247.38	4,907.34	5,567.29	6,227.25		115	
20	12"	8.24	3,005.43	4,239.26	5,473.09	6,706.93	7,940.76	9,174.59	10,408.42	11,642.25		215	
21													
22	0.1 kgal	0		0.91	1.81	2.72	3.63	4.53	5.44	6.34		7.25	
23	3.2 kgal	3		0.91	1.81	2.72	3.63	4.53	5.44	6.34		7.25	
24	2.6 kgal	2	4.12	4.72	5.32	5.92	6.53	7.13	7.73	8.33		8.93	
25	6.10 kgal	6	4.12	1.72	5.32	5.92	6.53	7.13	7.73	8.33		8.93	
26	10.12 kgal	10	4.12	4.87	5.62	6.37	7.12	7.87	8.62	9.37		10.12	
27	12.20 kgal	12	4.12	4.87	5.62	6.37	7.12	7.87	8.62	9.37		10.12	
28	20.22 kgal	20	4.12	4.95	5.79	6.62	7.45	8.28	9.12	9.95		10.78	
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Monarch Utilities I I P  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-3 (1) Rate Comparison Monarch - Dal-High  
 Witness George Freiflag

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
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7				WATER RATES For BILL COMPARISON									MF
8				PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	Factor
9	5/8"	16.00	20.77	25.54	30.31	35.08	39.84	44.61	49.38	54.15	58.92	63.69	1
10	3/4"	16.00	31.15	38.31	45.46	52.61	59.77	66.92	74.07	81.23	88.38	95.54	1.5
	1"	16.00	51.92	63.84	75.77	87.69	99.61	111.53	123.45	135.38	147.30	159.23	2.5
11													
12	1 1/2"	16.00	103.84	127.63	151.53	175.38	199.22	223.06	246.91	270.75	294.60	318.44	5
13	2"	16.00	166.15	204.30	242.45	280.60	318.75	356.90	395.05	433.20	471.35	509.50	8
14	3"	16.00	311.53	383.05	454.57	526.10	597.62	669.14	740.67	812.19	883.72	955.24	15
15	4"	16.00	519.22	638.44	757.66	876.88	996.09	1,115.31	1,234.53	1,353.75	1,472.97	1,592.19	25
16	6"	16.00	1,038.44	1,276.88	1,515.31	1,753.75	1,992.19	2,230.63	2,469.06	2,707.50	2,945.94	3,184.38	50
17	8"	16.00	1,661.50	2,043.00	2,424.50	2,806.00	3,187.50	3,569.00	3,950.50	4,332.00	4,713.50	5,095.00	80
18	10"	16.00	2,388.41	2,936.81	3,485.22	4,033.63	4,582.03	5,130.44	5,678.84	6,227.25	6,775.65	7,324.06	115
19	12"	16.00	4,465.28	5,490.56	6,515.84	7,541.13	8,566.41	9,591.69	10,616.97	11,642.25	12,667.54	13,692.82	215
20													
21	0.1 ggal	0		0.91	1.81	2.72	3.63	4.53	5.44	6.34	7.25	8.15	
22	1.2 ggal	1		0.91	1.81	2.72	3.63	4.53	5.44	6.34	7.25	8.15	
23	2.6 ggal	2	1.50	2.13	3.36	4.29	5.22	6.14	7.07	8.00	8.93	9.86	
24	6.10 ggal	6	1.50	2.43	3.36	4.29	5.22	6.14	7.07	8.00	8.93	9.86	
25	10.12 ggal	10	1.50	2.58	3.66	4.73	5.81	6.89	7.97	9.04	10.12	11.20	
26	12.20 ggal	12	1.50	2.58	3.66	4.73	5.81	6.89	7.97	9.04	10.12	11.20	
27	20.22 ggal	20	1.50	2.66	3.82	4.98	6.14	7.30	8.46	9.62	10.78	11.94	
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Line No	(a)	Bill (b)	% Chg (c)	Bill (d)	% Chg (e)	Bill (f)	% Chg (g)	Bill (h)	% Chg (i)	Bill (j)	% Chg (k)	Bill (l)	% Chg (m)	Bill (n)	% Chg (o)	Bill (p)	% Chg (q)	Bill (r)	% Chg (s)	Bill (t)	% Chg (u)	Bill (v)	% Chg (w)	(x)	
1																									
2																									
3		MONTHLY WASTEWATER BILL AT PRESENT RATES BY METER SIZE																							
4	MONTHLY USAGE Gallons X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"			
5	0	75.26		112.90		188.16		376.31		602.11		1,128.95		1,881.58		3,763.18		6,020.97		8,654.90		16,180.90			
6	5	88.46		126.10		201.36		389.51		615.31		1,142.15		1,894.78		3,776.38		6,034.17		8,668.10		16,194.10			
7	10	101.66		139.30		214.56		402.71		628.51		1,155.35		1,907.98		3,789.58		6,047.37		8,681.30		16,207.30			
8	16	117.50		155.14		230.40		418.55		644.35		1,171.19		1,923.82		3,805.42		6,063.21		8,697.14		16,223.14			
9	51	209.90		247.54		322.80		510.95		736.75		1,263.59		2,016.22		3,897.82		6,155.61		8,789.54		16,315.54			
10																									
11		PROPOSED PHASE 1 MONTHLY WASTEWATER BILL BY METER SIZE AND PERCENTAGE CHANGE FROM CURRENT RATES																							
12	MONTHLY USAGE Gallons X 1000	5/8"		3/4"		1"		1 1/2"		2"		3"		4"		6"		8"		10"		12"			
13	0	80.29	6.7%	120.44	6.7%	200.73	6.7%	401.45	6.7%	642.32	6.7%	1,204.35	6.7%	2,007.25	6.7%	4,014.50	6.7%	6,423.20	6.7%	9,233.35	6.7%	17,262.35	6.7%		
14	5	94.29	6.6%	134.44	6.6%	214.73	6.6%	415.45	6.7%	656.32	6.7%	1,218.35	6.7%	2,021.75	6.7%	4,028.50	6.7%	6,437.20	6.7%	9,247.35	6.7%	17,276.35	6.7%		
15	10	108.29	6.5%	148.44	6.6%	228.73	6.6%	429.45	6.6%	670.32	6.7%	1,232.35	6.7%	2,035.25	6.7%	4,042.50	6.7%	6,451.20	6.7%	9,261.35	6.7%	17,290.35	6.7%		
16	16	125.09	6.5%	165.24	6.5%	245.53	6.6%	446.25	6.6%	687.12	6.6%	1,249.15	6.7%	2,052.05	6.7%	4,059.30	6.7%	6,468.00	6.7%	9,278.15	6.7%	17,307.15	6.7%		
17	51	223.09	6.3%	263.24	6.3%	343.53	6.4%	544.25	6.5%	785.12	6.6%	1,347.15	6.6%	2,150.05	6.6%	4,157.30	6.7%	6,566.00	6.7%	9,376.15	6.7%	17,405.15	6.7%		
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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-G-1 3 (13) Rate Comparison  
 Witness George Freitag

Monarch Utilities Wastewater

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
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METER SIZE	PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	MC Factor
5/8"	75.26	80.29								1
3/4"	112.90	120.44								1.5
1"	188.16	200.73								2.5
1 1/2"	376.31	401.45								5
2"	602.11	642.32								8
3"	1,128.95	1,204.35								15
4"	1,881.58	2,007.25								25
6"	3,763.18	4,014.50								50
8"	6,020.97	6,423.20								80
10"	8,054.90	9,233.35								115
12"	16,180.90	17,262.35								215
0.1 kgal	0	2.64	2.80							
1.2 kgal	1	2.64	2.80							
2.6 kgal	2	2.64	2.80							
6.10 kgal	6	2.64	2.80							
10.12 kgal	10	2.64	2.80							
12.20 kgal	12	2.64	2.80							
20.22 kgal	20	2.64	2.80							
>22 kgal	22	2.64	2.80							





Monarch Utilities I L P  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1 3 (14) Rate Comparison Monarch - Villas of Willowbrook Wastewater  
 Witness George Freitag

Line No	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)
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2													
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7			METER WATER RATES For BILL COMPARISON MF										
8	SIZE	PRESENT	PHS 1	PHS 2	PHS 3	PHS 4	PHS 5	PHS 6	PHS 7	PHS 8	Factor		
9	5/8"	10.00	18.79	27.57	36.36	45.15	53.93	62.72	71.50	80.29	3		
10	3/4"	10.00	28.18	41.35	54.54	67.72	80.90	94.08	107.26	120.44	1.5		
11	1"	10.00	46.97	68.93	90.90	112.86	134.83	156.79	178.76	200.73	2.5		
12	1 1/2"	10.00	91.93	137.86	183.79	229.73	269.66	313.59	357.52	401.45	5		
13	2"	10.00	150.29	220.58	290.87	361.16	431.45	501.74	572.03	642.32	8		
14	3"	10.00	281.79	413.59	545.38	677.18	808.97	940.76	1,072.56	1,204.35	15		
15	4"	10.00	469.66	689.31	908.97	1,128.63	1,348.28	1,567.94	1,787.59	2,007.25	25		
16	6"	10.00	939.31	1,378.63	1,817.94	2,257.25	2,696.56	3,135.88	3,575.19	4,014.50	50		
17	8"	10.00	1,502.90	2,205.80	2,908.70	3,611.60	4,314.50	5,017.40	5,720.30	6,423.20	80		
18	10"	10.00	2,160.42	3,170.84	4,181.26	5,191.68	6,202.09	7,212.51	8,222.93	9,233.35	115		
19	12"	10.00	4,039.04	5,928.09	7,817.13	9,706.18	11,595.22	13,484.26	15,373.31	17,262.35	215		
20	0.1 kgal	0	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
21	1.2 kgal	1	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
22	2.4 kgal	2	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
23	6.10 kgal	6	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
24	10.12 kgal	10	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
25	12.20 kgal	12	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
26	20.22 kgal	20	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
27	>22 kgal	22	0.35	0.70	1.05	1.40	1.75	2.10	2.45	2.80			
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Monarch Utilities I L.P.  
Docket No. 50944  
Test Year Ending 12/31/2019  
Schedule II-G-1.4(w) Customer Consumption  
Witness: George Freitag

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Customer Consumption Analysis - Summary of Customer Consumption by Meter Size and Billing Tier												
2	No Workpapers												
3													
4													
5													
6													
7		CUSTOMERS IN TIER 1 (0-2,000 GAL)			CUSTOMERS IN TIER 2 (2,001-10,000 GAL)			CUSTOMERS IN TIER 3 (10,001-20,000 GAL)			CUSTOMERS IN TIER 4 (>20,000 GAL)		
8		CURRENT PROPOSED			CURRENT PROPOSED			CURRENT PROPOSED			CURRENT PROPOSED		
9	METER SIZE	% of BILLS	REVENUES	REVENUES	% of BILLS	REVENUES	REVENUES	% of BILLS	REVENUES	REVENUES	% of BILLS	REVENUES	REVENUES
10	5/8"	40.58%	29.23%	31.3%	51.4%	42.61%	43.8%	5.1%	7.67%	8.0%	2.34%	5.5%	5.5%
11	3/4"	0.12%	0.09%	0.1%	0.2%	0.16%	0.2%	0.0%	0.08%	0.1%	0.05%	0.1%	0.1%
12	1"	0.18%	0.20%	0.2%	0.2%	0.52%	0.5%	0.1%	0.43%	0.4%	0.40%	0.9%	0.9%
13	1 1/2"	0.03%	0.03%	0.0%	0.0%	0.13%	0.1%	0.0%	0.17%	0.2%	0.29%	0.7%	0.6%
14	2"	0.03%	0.52%	0.4%	0.0%	0.20%	0.2%	0.0%	0.17%	0.2%	0.92%	2.2%	2.0%
15	3"	0.00%	0.01%	0.0%	0.0%	0.02%	0.0%	0.0%	0.03%	0.0%	0.22%	0.5%	0.5%
16	4"	0.00%	0.00%	0.0%	0.0%	0.02%	0.0%	0.0%	0.03%	0.0%	0.23%	0.5%	0.5%
17	6"	0.00%		0.0%			0.0%			0.0%			0.0%
18	8"	0.00%	0.00%	0.0%	0.0%	0.01%	0.0%	0.0%	0.01%	0.0%	0.32%	0.7%	0.7%
19	10"	0.00%		0.0%			0.0%			0.0%			0.0%
20	12"	0.00%		0.0%			0.0%			0.0%			0.0%
21	WHL	0.00%	1.57%	0.7%	0.0%	4.82%	2.6%	0.0%	8.59%		0.00%	11.3%	10.8%
22	ALL	40.94%	31.65%	32.7%	51.9%	48.51%	47.5%	5.3%	8.59%	8.9%	4.76%	11.3%	10.8%

23	Bill Frequency Analysis by Meter Size												
24													
25													
26													
27	% of Bills in TY												
28	MONTHLY BILLED USAGE Gal x 1000	Meter Size										ALL Cumulative	
29		ALL	5/8"	3/4"	1"	1 1/2"	2"	3"	4"	8"			
30	0	13.4%	13.4%	19.18%	13.3%	7.98%	18.43%	2.30%	16.07%	29.41%	13.37%		
31	1	13.0%	13.1%	12.31%	12.5%	4.52%	5.93%	29.89%	0.00%	5.88%	13.03%		
32	2	14.5%	14.6%	10.59%	12.9%	11.44%	8.26%	4.60%	0.00%	0.00%	14.52%		
33	3	14.1%	14.2%	12.79%	11.0%	11.17%	3.60%	2.30%	3.57%	0.00%	14.11%		
34	4	11.7%	11.7%	8.02%	8.7%	12.23%	6.99%	3.45%	0.00%	0.00%	11.69%		
35	5	8.7%	8.7%	6.77%	6.8%	6.65%	3.60%	0.00%	1.79%	0.00%	8.67%		
36	6	6.2%	6.2%	5.63%	4.0%	5.05%	2.75%	4.60%	0.00%	0.00%	6.17%		
37	7	4.4%	4.4%	2.96%	4.0%	2.66%	3.81%	2.30%	5.36%	5.88%	4.36%		
38	8	3.1%	3.1%	2.58%	3.1%	4.52%	3.18%	1.15%	8.93%	2.94%	3.13%		
39	9	2.2%	2.2%	1.62%	3.0%	4.52%	2.33%	1.15%	0.00%	0.00%	2.20%		
40	10	1.6%	1.6%	1.43%	1.8%	1.86%	1.69%	0.00%	0.00%	0.00%	1.55%		
41	11	1.2%	1.2%	1.34%	1.7%	1.86%	1.91%	1.15%	0.00%	0.00%	1.21%		
42	12	0.9%	0.9%	1.43%	1.1%	1.60%	0.64%	1.15%	1.79%	0.00%	0.91%		
43	13	0.7%	0.7%	1.15%	1.3%	1.06%	0.42%	1.15%	1.79%	0.00%	0.71%		
44	14	0.6%	0.6%	1.05%	0.9%	0.27%	0.64%	4.60%	0.00%	0.00%	0.56%		
45	15	0.5%	0.5%	1.15%	0.7%	0.27%	0.21%	0.00%	0.00%	2.94%	0.45%		

001134

Monarch Utilities I L.P.  
Docket No. 50944  
Test Year Ending 12/31/2019  
Schedule II-G-1.4(W) Customer Consumption  
Witness: George Freitag

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
46	16	0.4%	0.4%	1.43%	0.9%	0.27%	0.42%	0.00%	0.00%	0.00%	0.40%		
47	17	0.3%	0.3%	0.48%	0.4%	0.27%	0.42%	0.00%	0.00%	0.00%	0.32%		
48	18	0.3%	0.3%	0.57%	0.7%	0.00%	0.00%	1.15%	0.00%	0.00%	0.26%		
49	19	0.2%	0.2%	0.57%	0.8%	0.27%	0.21%	0.00%	0.00%	0.00%	0.22%		
50	20	0.2%	0.2%	0.57%	0.5%	0.00%	0.21%	0.00%	0.00%	0.00%	0.21%		
51	21	0.2%	0.2%	0.48%	0.3%	0.00%	0.21%	0.00%	0.00%	0.00%	0.17%		
52	22	0.1%	0.1%	0.10%	0.3%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%		
53	23	0.1%	0.1%	0.10%	0.4%	1.06%	0.42%	0.00%	0.00%	0.00%	0.13%		
54	24	0.1%	0.1%	0.48%	0.2%	0.53%	0.00%	0.00%	0.00%	0.00%	0.10%		
55	25	0.1%	0.1%	0.29%	0.2%	0.53%	0.00%	0.00%	1.79%	0.00%	0.10%		
56	26	0.1%	0.1%	0.67%	0.3%	1.06%	0.42%	1.15%	0.00%	0.00%	0.09%		
57	27	0.1%	0.1%	0.38%	0.3%	0.80%	0.21%	0.00%	0.00%	0.00%	0.08%		
58	28	0.1%	0.1%	0.19%	0.1%	0.00%	0.00%	0.00%	1.79%	0.00%	0.07%		
59	29	0.1%	0.1%	0.10%	0.2%	0.00%	0.85%	0.00%	0.00%	0.00%	0.07%		
60	30	0.1%	0.1%	0.10%	0.2%	0.80%	0.00%	0.00%	0.00%	0.00%	0.06%		
61	31	0.0%	0.0%	0.10%	0.2%	0.00%	0.21%	0.00%	0.00%	0.00%	0.05%		
62	32	0.1%	0.0%	0.00%	0.4%	0.27%	0.00%	0.00%	0.00%	0.00%	0.05%		
63	33	0.0%	0.0%	0.10%	0.2%	0.00%	0.64%	0.00%	0.00%	0.00%	0.04%		
64	34	0.0%	0.0%	0.00%	0.2%	0.00%	0.21%	0.00%	0.00%	0.00%	0.04%		
65	35	0.0%	0.0%	0.10%	0.1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%		
66	36	0.0%	0.0%	0.00%	0.1%	0.00%	0.21%	0.00%	0.00%	0.00%	0.03%		
67	37	0.0%	0.0%	0.19%	0.1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%		
68	38	0.0%	0.0%	0.19%	0.2%	0.00%	0.21%	0.00%	0.00%	0.00%	0.03%		
69	39	0.0%	0.0%	0.10%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%		
70	40	0.0%	0.0%	0.29%	0.0%	0.00%	0.00%	0.00%	1.79%	0.00%	0.02%		
71	41	0.0%	0.0%	0.19%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%		
72	42	0.0%	0.0%	0.19%	0.1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%		
73	43	0.0%	0.0%	0.10%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%		
74	44	0.0%	0.0%	0.00%	0.1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%		
75	45	0.0%	0.0%	0.00%	0.1%	0.00%	0.21%	0.00%	1.79%	0.00%	0.01%		
76	46	0.0%	0.0%	0.00%	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%		
77	47	0.0%	0.0%	0.00%	0.1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%		
78	48	0.0%	0.0%	0.00%	0.0%	0.27%	0.00%	0.00%	0.00%	0.00%	0.01%		
79	49	0.0%	0.0%	0.00%	0.1%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%		
80	50	0.0%	0.0%	0.10%	0.1%	0.00%	0.00%	1.15%	0.00%	0.00%	0.01%		
81	>50	0.4%	0.2%	1.91%	5.7%	16.22%	30.51%	36.78%	53.57%	52.94%	0.41%		
82		100.0%	100.0%	100.00%	100.0%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

NOTE: does not include 8" - all usage greater than 50 kgal per month

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-G-1.4(S) Customer Consumption  
Witness: George Freitag

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
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Customer Consumption Analysis - Summary of Customer Consumption by Meter Size and Billing Tier  
No workpapers

METER SIZE	% BILLS	CURRENT % REVENUES	PROPOSED % REVENUES
5/8"	95.3%	80.7%	81.02%
3/4"	0.3%	0.3%	0.39%
1"	0.3%	0.4%	0.41%
1 1/2"	0.2%	1.2%	1.40%
2"	0.1%	2.8%	1.06%
3"	0.0%	0.0%	0.03%
4"	0.0%	2.9%	3.26%
6"			0.00%
8"			0.00%
10"			0.00%
12"			0.00%
#		1.6%	1.77%
WHL	3.7%	10.04%	10.66%
	100.0%	100.00%	100.00%

NOTE # = wastewater service only, billed as a 5/8" meter

Bill Frequency Analysis by Meter Size

% of Bills in TY

MONTHLY BILLED USAGE Gal x 1000	Meter Size								ALL Cumulative
	ALL	5/8"	3/4"	1"	1 1/2"	2"	4"		
0	22.9%	23.0%	7.6%	24.4%	7.2%	16.2%	0.0%	22.9%	
1	13.0%	13.1%	17.4%	11.0%	0.0%	0.0%	0.0%	13.0%	
2	14.2%	14.3%	21.2%	4.7%	0.0%	6.8%	0.0%	14.2%	
3	12.7%	12.7%	15.2%	15.0%	0.0%	6.8%	0.0%	12.7%	
4	8.9%	9.0%	6.0%	1.6%	0.0%	6.8%	0.0%	8.9%	
5	15.6%	15.7%	25.0%	1.6%	2.4%	5.4%	0.0%	15.6%	
6	3.9%	4.0%	0.5%	2.4%	0.0%	1.4%	0.0%	3.9%	
7	2.5%	2.6%	0.0%	3.1%	0.0%	1.4%	0.0%	2.5%	
8	1.7%	1.7%	2.2%	1.6%	0.0%	2.7%	0.0%	1.7%	
9	0.8%	0.8%	0.0%	2.4%	0.6%	0.0%	3.8%	0.8%	
10	1.0%	0.9%	0.0%	3.9%	1.2%	13.5%	0.0%	1.0%	
11	0.4%	0.4%	0.0%	0.8%	0.6%	1.4%	0.0%	0.4%	
12	0.4%	0.4%	0.0%	2.4%	0.6%	0.0%	0.0%	0.4%	
13	0.2%	0.2%	0.0%	3.9%	0.0%	0.0%	0.0%	0.2%	
14	0.2%	0.2%	0.0%	3.1%	0.6%	0.0%	0.0%	0.2%	

001136

**Monarch Utilities I L.P.**  
 Docket No. 50944  
 Test Year Ending 12/31/2019  
 Schedule II-G-1.4(S) Customer Consumption  
 Witness: George Freitag

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
49	15	0.1%	0.1%	0.0%	0.8%	0.0%	0.0%	0.0%	0.1%	0.1%
50	16	0.1%	0.1%	0.0%	3.9%	0.6%	0.0%	0.0%	0.1%	0.1%
51	17	0.1%	0.1%	0.0%	1.6%	0.0%	1.4%	7.7%	0.1%	0.1%
52	18	0.1%	0.1%	0.0%	0.0%	1.2%	1.4%	0.0%	0.1%	0.1%
53	19	0.1%	0.0%	0.0%	1.6%	4.2%	1.4%	0.0%	0.1%	0.1%
54	20	0.0%	0.0%	0.0%	0.8%	4.2%	0.0%	0.0%	0.0%	0.0%
55	21	0.1%	0.1%	0.0%	0.8%	2.4%	0.0%	0.0%	0.1%	0.1%
56	22	0.0%	0.0%	0.0%	0.0%	3.6%	1.4%	0.0%	0.0%	0.0%
57	23	0.0%	0.0%	0.0%	0.8%	1.8%	0.0%	0.0%	0.0%	0.0%
58	24	0.1%	0.1%	0.0%	0.0%	2.4%	0.0%	0.0%	0.1%	0.1%
59	25	0.0%	0.0%	0.5%	0.0%	4.2%	0.0%	0.0%	0.0%	0.0%
60	26	0.0%	0.0%	0.0%	0.8%	1.8%	0.0%	0.0%	0.0%	0.0%
61	27	0.0%	0.0%	0.0%	0.0%	2.4%	0.0%	0.0%	0.0%	0.0%
62	28	0.0%	0.0%	0.0%	0.8%	1.8%	0.0%	3.8%	0.0%	0.0%
63	29	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
64	30	0.0%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%
65	31	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
66	32	0.0%	0.0%	0.0%	0.0%	3.0%	1.4%	0.0%	0.0%	0.0%
67	33	0.0%	0.0%	0.5%	0.8%	3.6%	0.0%	0.0%	0.0%	0.0%
68	34	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
69	35	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
70	36	0.0%	0.0%	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%
71	37	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	0.0%	0.0%
72	38	0.0%	0.0%	0.5%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
73	39	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
74	40	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
75	41	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
76	42	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
77	43	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
78	44	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%
79	45	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
80	46	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81	47	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82	48	0.0%	0.0%	0.0%	0.8%	0.6%	0.0%	0.0%	0.0%	0.0%
83	49	0.0%	0.0%	0.0%	0.0%	1.2%	2.7%	0.0%	0.0%	0.0%
84	50	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
85	>50	0.5%	0.3%	2.7%	4.7%	40.7%	28.4%	80.8%	0.5%	0.5%
86		100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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-G-1.5 Accrued Revenues  
 Witness: Brian Bahr

Line No	Account No (a)	Description (b)	Reference (c)	Water		Wastewater	
				As of 12/31/2019 (d)	As of 12/31/2018 (e)	As of 12/31/2019 (f)	As of 12/31/2018 (g)
1	474	Net Unbilled Water Revenues	WP/II-G-1.5	141,155	164,456		
2	536	Net Unbilled Wastewater Revenues	WP/II-G-1.5			18,291	(29,210)
Accrued Revenue represents an estimate of metered water and wastewater services that have been delivered to customers, but have yet to be billed or recognized as revenue due to mid-month billing cycles. Through Monarch's accounting system, the unbilled usage is extrapolated for each meter from the time of the last invoiced billing document until the end of the month. The system then applies standard billing calculations to get a simulated billing amount. See WP/II-G-1.5 for detailed computation.							

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-G-1.6(W) Miscellaneous Revenues - Water  
Witness: Brian Bahr

Line No	Account No (a)	Month (b)	Reference (c)	Misc. Revenues (d)	Monthly Variance (e)	% Variance (f)	Explanation of Monthly Variance (g)
1	Various	Jan-19	WP/II-G-1.6	185,686			
2	Various	Feb-19	WP/II-G-1.6	128,953	(\$6,733)	-30.6%	Decrease in revenue resulting from a \$22K decrease in manual TCJA adjustments, a \$15K decrease in late payment charges, a \$10K decrease in tap fees, a \$6k decrease in customer service adjustments, and a \$4k decrease in delinquent reconnect fees.
3	Various	Mar-19	WP/II-G-1.6	130,950	1,997	1.5%	
4	Various	Apr-19	WP/II-G-1.6	120,590	(10,360)	-7.9%	
5	Various	May-19	WP/II-G-1.6	140,050	19,460	16.1%	
6	Various	Jun-19	WP/II-G-1.6	127,482	(12,568)	-9.0%	
7	Various	Jul-19	WP/II-G-1.6	126,889	(593)	-0.5%	
8	Various	Aug-19	WP/II-G-1.6	84,420	(42,469)	-33.5%	Decrease in revenue resulting from \$49k decrease in customer service adjustments, a \$4k decrease in manual TCJA adjustments, a \$3k decrease in other revenue, a \$1k decrease in transfer fees, partially offset by a \$8k increase in tap fees and a \$7k increase in late payment charges.
9	Various	Sep-19	WP/II-G-1.6	135,730	51,310	60.8%	Increase in revenue resulting from a \$45K increase in customer service adjustments, a \$15k increase in late payment charges, a \$4k increase in manual TCJA adjustments, and a \$1k increase in return check charges, partially offset by a \$15k decrease in tap fees.
10	Various	Oct-19	WP/II-G-1.6	171,509	35,779	26.4%	Increase in revenue resulting from a \$28K increase in customer service adjustments, a \$6k increase in tap fees, a \$3k increase in delinquent reconnect fees, partially offset by a \$2k decrease in late payment charges.
11	Various	Nov-19	WP/II-G-1.6	86,409	(85,100)	-49.6%	Decrease in revenue resulting from a \$35K decrease in late payment charges, a \$27k decrease in other revenue, a \$16k decrease in manual TCJA adjustments, a \$4k decrease in delinquent reconnect fees, a \$4k decrease in transfer fees, partially offset by a \$2k increase in customer service adjustments.
12	Various	Dec-19	WP/II-G-1.6	248,840	162,431	188.0%	Increase in revenue resulting from a \$152K increase in manual TCJA adjustments and a \$37k increase in late payment charges, partially offset by a \$13k decrease in tap fees, a \$6k decrease in customer service adjustments, a \$4k decrease in delinquent reconnect fees, and a \$4k decrease in other revenue.
13			<b>Subtotal Test Year</b>	<b>1,687,508</b>			
14							
15	Various	Jan-18	No workpaper	98,858			
16	Various	Feb-18	No workpaper	84,492			
17	Various	Mar-18	No workpaper	114,041			
18	Various	Apr-18	No workpaper	107,897			
19	Various	May-18	No workpaper	79,360			
20	Various	Jun-18	No workpaper	103,509			
21	Various	Jul-18	No workpaper	115,143			
22	Various	Aug-18	No workpaper	95,972			
23	Various	Sep-18	No workpaper	90,306			
24	Various	Oct-18	No workpaper	112,166			
25	Various	Nov-18	No workpaper	87,089			
26	Various	Dec-18	No workpaper	78,857			
			<b>Subtotal 2018</b>	<b>1,167,692</b>			

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-G-1.6(5) Miscellaneous Revenues - Wastewater  
Witness. Brian Bahr

Line No	Account No (a)	Month (b)	Reference (c)	Misc. Revenues (d)	Monthly Variance (e)	% Variance (f)	Explanation of Monthly Variance (g)
1	536	Jan-19	WP/II-G-1.6	36,076			
2	536	Feb-19	WP/II-G-1.6	37,410	1,334	3.7%	
3	536	Mar-19	WP/II-G-1.6	29,716	(7,694)	-20.6%	Decrease in revenue resulting from a \$10k decrease in manual TCJA adjustments and a \$2k decrease in tap fees, partially offset by a \$4k increase in customer service adjustments.
4	536	Apr-19	WP/II-G-1.6	31,868	2,152	7.2%	
5	536	May-19	WP/II-G-1.6	21,919	(9,950)	-31.2%	Decrease in revenue resulting from a \$10K decrease in tap fees.
6	536	Jun-19	WP/II-G-1.6	23,946	2,027	9.2%	
7	536	Jul-19	WP/II-G-1.6	21,218	(2,728)	-11.4%	
8	536	Aug-19	WP/II-G-1.6	33,311	12,092	57.0%	Decrease in revenue resulting from an \$11K decrease in tap fees.
9	536	Sep-19	WP/II-G-1.6	10,876	(22,435)	-67.3%	Decrease in revenue resulting from a \$22K decrease in tap fees.
10	536	Oct-19	WP/II-G-1.6	30,496	19,620	180.4%	Increase in revenue resulting from an \$18K increase in tap fees and a \$2k increase in manual TCJA adjustments.
11	536	Nov-19	WP/II-G-1.6	12,477	(18,019)	-59.1%	Decrease in revenue resulting from a \$15K decrease in tap fees, a \$2k decrease in manual TCJA adjustments, and a \$1k decrease in late payment charges.
12	536	Dec-19	WP/II-G-1.6	(4,720)	(17,197)	-137.8%	Decrease in revenue resulting from a \$22K decrease in manual TCJA adjustments, partially offset by a \$4k increase in tap fees and a \$1k increase in late payment charges.
13			<b>Subtotal Test Year</b>	<b>284,594</b>			
14							
15							
16	536	Jan-18	No workpaper	8,823			
17	536	Feb-18	No workpaper	23,324			
18	536	Mar-18	No workpaper	19,479			
19	536	Apr-18	No workpaper	36,101			
20	536	May-18	No workpaper	24,984			
21	536	Jun-18	No workpaper	20,741			
22	536	Jul-18	No workpaper	24,854			
23	536	Aug-18	No workpaper	56,388			
24	536	Sep-18	No workpaper	11,613			
25	536	Oct-18	No workpaper	24,766			
26	536	Nov-18	No workpaper	24,321			
27	536	Dec-18	No workpaper	23,472			
28			<b>Subtotal 2018</b>	<b>298,866</b>			

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-G-2 1(W) Connections Added and Lost - Water

Witness. George Freitag

Line No.	Meter Size (a)	Meter Connections @ 12/31/2018 (b)	Jan-19 (c)	Feb-19 (d)	March-19 (e)	Apr-19 (f)	May-19 (g)	Jun-19 (h)	Jul-19 (i)	Aug-19 (j)	Sep-19 (k)	Oct-19 (l)	Nov-19 (m)	Dec-19 (n)	Meter Connections @ 12/31/2019 (o)	Added/Lost as of 12/31/2019 (p)
1	5/8" or 5/8"x3/4"	28,590	(15)	94	96	118	40	97	46	64	44	15	(8)	(22)	29,159	569
2	3/4"	69	1	1	6	-	(2)	(3)	(1)	1	-	(4)	(1)	-	67	(2)
3	1"	164	6	(3)	2	(1)	(1)	(1)	1	-	(2)	2	1	-	168	4
4	1 1/2"	32	1	(1)	-	-	-	-	(1)	1	(1)	-	-	-	31	(1)
5	2"	26	16	(18)	2	-	1	(1)	1	-	1	1	-	1	30	4
6	3"	6	2	(3)	-	-	-	-	-	-	-	-	-	-	5	(1)
7	4"	2	2	(2)	-	-	1	-	-	-	-	(1)	-	-	2	-
8	6"	1	-	-	-	-	1	-	-	-	-	(1)	-	-	1	-
9	8"	4	-	-	(1)	-	-	-	2	-	-	(3)	-	-	2	(2)
10	10"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	12"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Wholesale	3	-	-	-	-	-	-	-	-	-	-	-	-	3	-
13	<b>Total</b>	<b>28,897</b>	<b>13</b>	<b>68</b>	<b>105</b>	<b>117</b>	<b>40</b>	<b>92</b>	<b>48</b>	<b>66</b>	<b>42</b>	<b>9</b>	<b>(8)</b>	<b>(21)</b>	<b>29,468</b>	<b>571</b>
14																
15																
16	Note- Variations in the add/lost count will occur in some systems due to the overlap of meter reading periods															
17																
18																

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-G-2.1(5) Connections Added and Lost - Wastewater  
Witness: George Freitag

Line No	Meter Size (a)	Meter Connections @ 12/2018 (b)	Jan-19 (c)	Feb-19 (d)	March-19 (e)	Apr-19 (f)	May-19 (g)	Jun-19 (h)	Jul-19 (i)	Aug-19 (j)	Sep-19 (k)	Oct-19 (l)	Nov-19 (m)	Dec-19 (n)	Meter Connections @ Dec 2019 (o)	Added/Lost as of Dec 2019 (p)
1	5/8" or 5/8"x3/4"	4,091	5	20	17	30	9	21	20	23	(5)	8	12	(9)	4,242	151
2	3/4"	12	(2)	1	(1)	-	-	(1)	-	1	-	(2)	-	(1)	7	(5)
3	1"	12	(24)	25	1	-	-	-	-	-	-	-	-	-	14	2
4	1 1/2"	9	-	-	-	-	-	-	-	-	-	-	-	-	9	-
5	2"	2	-	-	-	-	-	-	-	-	-	-	-	-	2	-
6	3"	1	-	-	-	-	-	-	-	-	-	-	-	-	1	-
7	4"	2	-	-	-	-	-	-	-	-	-	-	-	-	2	-
8	6"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	10"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	12"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Wholesale	1	-	-	-	-	-	-	-	-	-	-	-	-	1	-
14	TOTAL	4,130													4,278	193

(a) Variations in the add/lost count will occur in some systems due to the overlap of meter reading periods.  
(b) Wastewater-only customers pay a 5/8" meter base fee.

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-G-2 (W) Monthly Water Usage Data - Water  
 Witness George Freitag

Variances may occur due to some system read dates occurring in overlapping months Values unadjusted based on billing summaries

Line No	METER (c)	BLOCK (b)	Usage Jan-19 (c)	Number of Active Connections Jan-19 (d)	Usage Feb-19 (e)	Number of Active Connections Feb-19 (f)	Usage Mar-19 (g)	Number of Active Connections Mar-19 (h)	Usage Apr-19 (i)	Number of Active Connections Apr-19 (j)	Usage May-19 (k)	Number of Active Connections May-19 (l)	Usage Jun-19 (m)	Number of Active Connections Jun-19 (n)
1	5/8" or 5/8"x3/4"	1	52,250	28,575	43,877	28,669	50,148	78,765	49607	28,883	51,243	28,883	48,740	29,020
2	5/8" or 5/8"x3/4"	2	49,755		43,151		47,460		51856		51,297		58,047	
3	5/8" or 5/8"x3/4"	3	4,694		3,762		3,246		5205		5,452		8,307	
4	5/8" or 5/8"x3/4"	4	3,934		3,316		1,256		5210		3,036		4,439	
5	3/4"	1	190	70	158	71	171	77	178	77	173	75	158	72
6	3/4"	2	195		156		151		214		222		253	
7	3/4"	3	40		29		41		57		75		81	
8	3/4"	4	2		-		12		104		107		74	
9	1"	1	366	170	299	167	330	169	325	168	320	167	316	166
10	1"	2	665		541		577		639		620		651	
11	1"	3	569		453		503		361		408		411	
12	1"	4	667		795		419		596		467		997	
13	1 1/2"	1	51	33	55	32	51	32	57	32	61	32	79	32
14	1 1/2"	2	162		177		162		178		187		167	
15	1 1/2"	3	166		144		157		185		207		182	
16	1 1/2"	4	472		618		622		761		944		450	
17	2"	1	572	44	584	26	495	28	615	28	646	29	751	28
18	2"	2	172		208		173		239		203		224	
19	2"	3	159		175		153		226		198		230	
20	2"	4	674		3,201		529		3191		2,328		3,004	
21	3"	1	6	8	8	5	8	5	8	5	8	5	8	5
22	3"	2	24		32		32		32		26		25	
23	3"	3	30		23		33		40		30		30	
24	3"	4	214		446		339		511		552		745	
25	4"	1	4	4	8	2	6	2	6	2	6	3	6	3
26	4"	2	16		32		24		24		24		24	
27	4"	3	20		40		30		30		30		30	
28	4"	4	253		375		329		404		378		313	
29	6"	1	-	1	-	1	-	1	-	1	-	2	-	2
30	6"	2	-		-		-		-		-		-	
31	6"	3	-		-		-		-		-		-	
32	6"	4	-		-		-		0		-		-	
33	8"	1	3	4	5	4	2	3	2	3	3	3	3	3
34	8"	2	8		8		8		8		8		8	
35	8"	3	10		10		10		10		10		10	
36	8"	4	182		175		175		203		180		203	
37	10"	1	-		-		-		-		-		-	
38	10"	2	-		-		-		-		-		-	
39	10"	3	-		-		-		-		-		-	
40	10"	4	-		-		-		0		-		-	
41	12"	1	-		-		-		-		-		-	
42	12"	2	-		-		-		-		-		-	
43	12"	3	-		-		-		-		-		-	
44	12"	4	-		-		-		0		-		-	
45	Whlsl 1	1	1,132	1	1,132	1	1,148	1	1,132	1	1,132	1	1,132	1
46	Whlsl 1	2	2,322		2,355		2,214		2091		2,998		2,832	
47	Whlsl 2-3"	n/a		2		2		2		2		2		2
48	TOTAL		119,979	28,912	106,348	28,980	106,014	29,085	124,305	29,202	123,679	29,202	132,930	29,334

\*Amounts for Wholesale customers #2 and #3 are included in the usage data

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-G-2 2(W) Monthly Water t  
 Witness: George Freitag

Line No	METER (a)	BLOCK (b)	Usage Jul-19 (c)	Number of Active Connections Jul-19 (p)	Usage Aug-19 (q)	Number of Active Connections Aug-19 (r)	Usage Sep-19 (s)	Number of Active Connections Sep-19 (t)	Usage Oct-19 (u)	Number of Active Connections Oct-19 (v)	Usage Nov-19 (w)	Number of Active Connections Nov-19 (x)	Usage Dec-19 (y)	Number of Active Connections Dec-19 (z)	TY Usage Total (aa)	Usage Jan-20 (ab)	Number of Active Connections Jan-20 (ac)	Usage Feb-20 (ad)
1	5/8" or 5/8"x3/4"	1	55,092	29,066	54,956	29,066	54,278	29,174	53,909	29,189	41,460	29,181	58,937	29,159	614,497	49,956	29,236	45,725
2	5/8" or 5/8"x3/4"	2	66,777		81,194		79,933		71,042		45,939		57,854		698,805	49,384		44,195
3	5/8" or 5/8"x3/4"	3	10,880		21,733		16,488		21,770		6,081		5,966		113,184	4,941		3,842
4	5/8" or 5/8"x3/4"	4	5,852		12,572		14,488		9,536		4,471		4,128		72,238	3,185		3,587
5	3/4"	1	187	71	182	72	177	72	186	68	138	67	195	67	2,093	174	71	158
6	3/4"	2	286		345		314		313		207		259		2,915	230		197
7	3/4"	3	110		160		159		149		95		85		1,081	55		63
8	3/4"	4	121		191		303		210		157		283		1,564	150		155
9	1"	1	369	167	364	167	345	165	362	167	257	168	461	168	4,109	326	168	285
10	1"	2	752		901		808		813		505		721		8,193	570		511
11	1"	3	539		637		636		574		422		410		5,923	277		233
12	1"	4	1,259		1,797		1,545		1,438		893		690		11,563	624		514
13	1 1/2"	1	72	31	94	32	97	31	76	31	77	31	57	31	822	57	32	60
14	1 1/2"	2	176		199		199		184		159		181		2,131	154		149
15	1 1/2"	3	204		240		222		196		170		193		2,266	169		131
16	1 1/2"	4	487		1,081		1,241		940		450		495		8,561	329		348
17	2"	1	750	29	1,074	29	907	30	686	31	66	31	821	30	7,967	166	29	140
18	2"	2	195		348		203		584		321		402		3,772	901		659
19	2"	3	186		245		188		220		161		237		2,373	8		6
20	2"	4	1,939		2,667		2,855		2,834		2,305		1,167		26,694	31		23
21	3"	1	7	5	8	5	8	5	8	5	8	5	16	5	101	8	5	6
22	3"	2	24		25		24		26		31		62		363	31		23
23	3"	3	39		30		30		30		30		70		406	30		20
24	3"	4	671		663		850		(153)		504		1,033		6,375	398		397
25	4"	1	6	3	6	3	6	3	6	2	2	2	10	2	77	6	3	6
26	4"	2	24		24		24		24		8		40		288	24		24
27	4"	3	25		30		30		30		10		50		355	30		30
28	4"	4	577		1,239		897		657		372		828		6,622	386		313
29	6"	1	-	2	-	2	-	2	-	1	-	1	-	1	-	-	2	-
30	6"	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	6"	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	6"	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	8"	1	4	5	6	5	4	5	4	2	4	2	4	2	44	4	5	4
34	8"	2	16		16		16		16		16		16		144	16		16
35	8"	3	20		20		20		20		20		20		180	20		20
36	8"	4	1,275		1,336		1,487		1,277		1,447		1,366		9,306	1,554		1,510
37	10"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	10"	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	10"	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	10"	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	12"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	12"	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	12"	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	12"	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Whisl 1	1	1,132	1	1,132	1	1,132	1	1,136	1	1,172	1	1,162	1	13,674	4,011	1	3,779
46	Whisl 1	2	3,047		3,405		5,745		6,309		5,327		3,384		42,029			
47	Whisl 2-3"	n/a		2		2		2		2		2		2			2	
48	TOTAL		152,591	29,382	188,920	29,384	190,441	29,490	170,130	29,499	113,275	29,491	141,598	29,468	1,670,210	118,205	29,554	107,129

\*Amounts for Wholesale customers #2 and #3 are included in the usage data

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-G-2 2(W) Monthly Water I  
 Witness George Freitag

Line No	METER (a)	BLOCK (b)	Number of Active Connections Feb-20 (ae)	Usage Mar-20 (af)	Number of Active Connections Mar-20 (ag)	Usage Apr-20 (ah)	Number of Active Connections Apr-20 (ai)	Usage May-20 (aj)	Number of Active Connections May-20 (ak)	01-2020 - 05-2020 Usage Total (al)
1	5/8" or 5/8"x3/4"	1	29,255	52,594	29,360	57,191	29,559	54,579	30,069	255,045
2	5/8" or 5/8"x3/4"	2		46,171		57,518		67,095		264,363
3	5/8" or 5/8"x3/4"	3		3,508		5,794		9,967		28,052
4	5/8" or 5/8"x3/4"	4		2,382		7,491		3,496		15,141
5	3/4"	1	71	183	71	173	71	142	72	830
6	3/4"	2		236		258		244		1,165
7	3/4"	3		92		64		76		350
8	3/4"	4		146		100		104		655
9	1"	1	166	348	165	496	165	336	173	1,791
10	1"	2		539		604		641		2,865
11	1"	3		287		261		390		1,448
12	1"	4		593		283		426		2,440
13	1 1/2"	1	32	51	31	48	31	65	35	281
14	1 1/2"	2		147		155		159		764
15	1 1/2"	3		140		156		157		753
16	1 1/2"	4		233		215		286		1,411
17	2"	1	30	174	30	156	30	174	75	810
18	2"	2		821		713		1,061		4,155
19	2"	3		9		10		10		43
20	2"	4		32		39		35		160
21	3"	1	6	9	6	10	6	10	17	43
22	3"	2		32		39		35		160
23	3"	3		31		33		30		144
24	3"	4		359		511		400		2,065
25	4"	1	3	6	3	6	3	6	6	30
26	4"	2		24		24		24		120
27	4"	3		30		21		30		141
28	4"	4		272		154		342		1,467
29	6"	1	2	-	2	-	2	-	2	-
30	6"	2		-		-		-		-
31	6"	3		-		-		-		-
32	6"	4		-		-		-		-
33	8"	1	5	4	5	4	5	4	6	20
34	8"	2		16		16		16		80
35	8"	3		20		20		20		100
36	8"	4		1,248		1,340		1,467		7,119
37	10"	1	-	-	-	-	-	-	-	-
38	10"	2	-	-	-	-	-	-	-	-
39	10"	3	-	-	-	-	-	-	-	-
40	10"	4	-	-	-	-	-	-	-	-
41	12"	1	-	-	-	-	-	-	-	-
42	12"	2	-	-	-	-	-	-	-	-
43	12"	3	-	-	-	-	-	-	-	-
44	12"	4	-	-	-	-	-	-	-	-
45	whlsl 1	1	1	3,585	1	3,959	1	4,709	1	20,043
46	whlsl 1	2								
47	whlsl 2-3"	n/a	2		2		2		2	
48	TOTAL		29,573	114,322	29,676	127,861	29,875	146,536	30,453	614,053

\*Amounts for Wholesale customers #2 and #3 are included in the usage data

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-G-2.2(S) Monthly Water Usage Data - Wastewater  
 Witness: George Freitag

Variances may occur due to some system read dates occurring in overlapping months. Values unadjusted based on billing summaries. Does not include VSMK which did not bill based on usage in test year.

Line No	METER (a)	BLOCK (b)	Usage Jan-19 (c)	Installation Numbers Jan-19 (d)	Usage Feb-19 (e)	Installation Numbers Feb-19 (f)	Usage Mar-19 (g)	Installation Numbers Mar-19 (h)	Usage Apr-19 (i)	Installation Numbers Apr-19 (j)	Usage May-19 (k)	Installation Numbers May-19 (l)	Usage Jun-19 (m)	Installation Numbers Jun-19 (n)	Usage Jul-19 (o)	Installation Numbers Jul-19 (p)	Usage Aug-19 (q)	Installation Numbers Aug-19 (r)	Usage Sep-19 (s)	Installation Numbers Sep-19 (t)	Usage Oct-19 (u)	Installation Numbers Oct-19 (v)	Usage Nov-19 (w)
1	5/8" or 5/8 x3/4"	1	14,164	3,940	13,405	3,960	13,449	3,976	13,203	4,003	12,087	4,013	12,083	4,035	12,002	4,056	12,414	4,069	11,908	4,076	12,347	4,080	11,846
2	3/4"	1	51	10	49	11	50	49	10	54	10	45	10	77	101	9	84	10	82	10	75	8	39
3	1"	1	33	12	30	13	50	49	14	87	14	85	14	80	73	14	82	14	70	14	71	14	89
4	1 1/2"	1	208	9	215	9	252	9	222	9	227	9	198	9	195	9	283	9	290	9	196	9	174
5	2"	1	123	2	136	2	88	2	298	2	238	2	150	2	154	2	147	2	165	2	170	2	241
6	3"	1	5	1	5	1	5	1	5	1	4	1	4	1	4	1	4	1	4	1	4	1	4
7	4"	1	249	2	273	2	252	2	325	2	395	2	671	2	639	2	1,373	2	833	2	535	2	443
8	6"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	8"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	10"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	12"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	#	1	327	156	343	156	343	157	344	160	241	159	246	158	248	157	254	167	261	155	260	159	267
13																							1093
14	TOTAL		15,161	4,132	14,456	4,154	14,488	4,171	14,538	4,201	13,321	4,210	13,508	4,230	13,417	4,250	14,641	4,274	13,612	4,269	13,657	4,275	14,196
15	Wholesale - Metered Ww gals		2,100		1,623		1,108		1,206		1,203		1,371		1,481		1,147		1,984		1,079		1,093

Note # wastewater only customers are billed as 5/8' meter

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-G-2 2(5) Monthly Water Use  
Witness George Freitag

Line No	METER (a)	BLOCK (b)	Installation Numbers Nov-19 (x)	Usage Dec-19 (y)	Installation Numbers Dec-19 (z)	Jan-19 through Dec-19 Usage Total (aa)	Usage Jan-20 (ab)	Installation Numbers Jan-20 (ac)	Usage Feb-20 (ad)	Installation Numbers Feb-20 (af)	Usage Mar-20 (ag)	Installation Numbers Mar-20 (ah)	Usage Apr-20 (ai)	Installation Numbers Apr-20 (aj)	Usage May-20 (ak)	Installation Numbers May-20 (al)	01-2020 - 05-2020 Usage Total (am)
1	5/8" or 5/8" x3/4"	1	4,091	13,805	4,081	152,715	12,966	4,087	12,983	4,094	13,034	4,121	13,230	4,153	12,384	4,201	64,597
2	3/4"	1	8	50	7	755	40	8	40	8	40	8	43	8	44	12	207
3	1"	1	14	50	14	797	42	14	35	14	42	14	71	14	79	15	768
4	1 1/2"	1	9	234	9	2,692	327	9	202	9	185	9	211	9	242	10	1,165
5	2"	1	2	140	2	2,052	74	2	83	2	145	2	124	2	58	21	485
6	3"	1	1	4	1	52	4	1	4	1	4	1	4	1	10	1	26
7	4"	1	2	298	2	6,286	462	2	303	2	248	2	199	2	154	2	1,366
8	6"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	8"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	10"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	12"	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	#	1	160	282	161	3,416	280	162	286	162	296	159	379	164	354	164	1,596
14	TOTAL		4,282	14,862	4,277	168,765	14,195	4,285	13,936	4,292	13,994	4,316	14,261	4,353	13,324	4,426	69,710
15	Wholesale - Metered WW gals			1,073		16,468	926		1,149		1,059		1,283		1,273	5,690	5,690

Note # wastewater only customers are billed as 5/8" meter

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-G-2.3(W) Customer Classification History - Water

Witness: George Freitag

Line No	Meter Size (a)	Test Year		PY 2018		PY 2017	
		TOTAL Water Usage (b)	Active Water Connections (c)	Total Water Usage (d)	Total ACTIVE Water Connections (e)	TOTAL Water Usage (f)	Total ACTIVE Water Connections (g)
1	5/8" or 5/8"x3/4"	1,498,724	30,381	1,452,984	29,710	1,342,960	28,741
2	3/4"	7,653	110	5,766	100	5,464	96
3	1"	29,788	185	27,334	199	26,759	194
4	1 1/2"	13,780	32	13,141	33	11,523	33
5	2"	40,306	46	32,855	46	40,104	52
6	3"	7,245	6	9,546	9	5,201	8
7	4"	7,337	3	6,410	4	6,168	3
8	6"	9,674	-	17,880	-	22,296	-
9	8"	-	3	-	3	-	-
10	10"	-	-	-	-	-	-
11	12"	-	-	-	-	-	-
12	Wholesale	55,703	3	64,692	3	71,271	3
13							
14	Total	1,670,210	30,769	1,630,608	30,107	1,531,745	29,130

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-G-2.3(S) Customer Classification History - Wastewater

Witness: George Freitag

Line No	Meter Size (a)	Test Year		PY 2018		PY 2017	
		TOTAL WW Usage (b)	Active WW Connections (c)	Total WW Usage (d)	Total ACTIVE WW Connections (e)	TOTAL WW Usage (f)	Total ACTIVE WW Connections (g)
1	5/8" or 5/8"x3/4"	152,715	4,347	156,762	4,183	151,853	4,098
2	3/4"	755	16	763	18	794	21
3	1"	797	11	1,054	16	1,363	20
4	1 1/2"	2,692	9	3,072	9	2,346	8
5	2"	2,052	6	3,270	6	3,089	8
6	3"	-	1	25	1	-	-
7	4"	6,286	2	4,477	3	4,248	1
8	6"	-	-	-	-	-	-
9	8"	-	-	-	-	-	-
10	10"	-	-	-	-	-	-
11	12"	-	-	-	-	-	-
12	#	3,416	-	-	incl in 5/8"	-	incl in 5/8"
13							
14	Total	168,713	4,392	169,422	4,236	163,692	4,156
15							
16	Wholesale	16,468	1	14,566	1	14,574	1

# = wastewater only customers

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-G-2.4 Wholesale/Sales for Resale  
Witness: Brian Bahr

Line No	Customer (a)	Reference (b)	Test Year 1/1/2019-12/31/2019		1/1/2018-12/31/2018		1/1/2017-12/31/2017	
			Revenues (c)	Usage (d)	Revenues (e)	Usage (f)	Revenues (g)	Usage (h)
1								
2	Water:							
3	LAKESHORE UTILITY (2" Commercial) Pinnacle CA 1000006959	WP II-G-2.4	18,706	1,558	17,525	1,527	16,533	1,412
4	SOUTH BUDA WC / ID #1 CA 1000012007	WP II-G-2.4	859,172	55,703	908,757	64,692	956,702	71,271
5	LAKESHORE UTILITY (2" Commercial) Cedar View CA 1000021732	WP II-G-2.4	55,945	5,521	56,003	5,829	39,810	4,077
6								
7	<b>Total</b>		933,824	62,782	982,286	72,048	1,013,045	76,760
8								
9	Wastewater:							
10	*LAKESHORE UTILITY (Billed as 2" Commercial) CA 1000006959	WP II-G-2.4	14,100	-	14,100	-	14,180	-
11	AQUA TEXAS INC (Metered WW gals.) CA 1000048398	WP II-G-2.4	57,602	15,568	53,738	14,566	51,889	14,574
12								
13	<b>Total</b>		71,702	15,568	67,838	14,566	66,069	14,574
14								
15	*Not billed by volume							
16								
17								
18	See WP/II-G-2.4 for copies of contracts							

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-G-2.5(W) Large Users - Water  
Witness: George Freitag

Line No	Customer (a)	Reference (b)	Adjusted Usage and Revenue at Proposed Rates		01/01/2020-05/31/2020		1/1/2019-12/31/2019		1/1/2018-12/31/2018		1/1/2017-12/31/2017	
			Usage (c)	Revenue (d)	Usage (e)	Revenue (f)	Usage (g)	Revenue (h)	Usage (i)	Revenue (j)	Usage (k)	Revenue (l)
1	SOUTH BUDA WC / ID #1	WP/II-G-2.5(W)	55,703	851,989	19,484	328,464	55,703	859,172				
2	SETTLEMENT BRES LLC	WP/II-G-2.5(W)	7,166	59,615	1,362	19,267	13,718	201,191				
3	SPI Strand 160 EX LLC	WP/II-G-2.5(W)	2,640	51,984	1,084	31,409	2,640	74,723				
4	TANGLEWOOD OPERATORS INC	WP/II-G-2.5(W)	4,918	68,920	1,022	17,730	4,918	71,019				
5	LAKESHORE UTILITY	WP/II-G-2.5(W)	5,521	51,910	1,632	17,262	5,521	55,945				
6	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	WP/II-G-2.5(W)	4,337	51,610	-	-	4,337	54,540				
7	SETTLEMENT BRES LLC	WP/II-G-2.5(W)	3,798	45,913	-	380	3,798	46,196				
8	HEAVEN HILL BRANDS	WP/II-G-2.5(W)	3,366	45,691	1,879	24,991	3,366	45,915				
9	HAYS CONSOLIDATED ISD	WP/II-G-2.5(W)	3,082	38,081	249	4,637	3,082	39,207				
10	L M HOSPITALITY INC	WP/II-G-2.5(W)	1,807	35,383	345	9,789	1,807	34,254				
11												
12	SOUTH BUDA WC / ID #1	No Workpaper							64,692	908,757		
13	SETTLEMENT BRES LLC	No Workpaper							14,025	187,105		
14	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	No Workpaper							5,932	70,077		
15	STRAND KYLE	No Workpaper							3,147	67,089		
16	TANGLEWOOD OPERATORS INC	No Workpaper							4,012	58,360		
17	LAKESHORE UTILITY	No Workpaper							5,829	56,003		
18	AUSTIN ENGINEERING	No Workpaper							3,389	43,788		
19	HEAVEN HILL BRANDS	No Workpaper							2,790	37,179		
20	HOUSTON RACEWAY PARK	No Workpaper							2,698	34,108		
21	HAYS CONSOLIDATED ISD	No Workpaper							2,799	33,425		
22												
23	SOUTH BUDA WC / ID #1	No Workpaper									71,271	956,702
24	SETTLEMENT BRES LLC 1000048638	No Workpaper									14,508	192,050
25	STRAND KYLE	No Workpaper									7,788	164,365
26	SETTLEMENT BRES LLC 1000048641	No Workpaper									6,834	73,795
27	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	No Workpaper									5,242	62,619
28	TANGLEWOOD OPERATORS INC	No Workpaper									4,248	61,632
29	LAKESHORE UTILITY	No Workpaper									4,077	39,810
30	HOUSTON RACEWAY PARK	No Workpaper									2,571	33,792
31	USACE	No Workpaper									2,644	33,420
32	HAYS CONSOLIDATED ISD	No Workpaper									2,824	33,009

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-G-2 5(S) Large Users - Wastewater  
Witness: George Freitag

Line No	Customer (a)	Reference (b)	Adjusted Usage and Revenue at Proposed Rates		01/01/2020-05/31/2020		1/1/2019-12/31/2019		1/1/2018-12/31/2018		1/1/2017-12/31/2017	
			Usage (c)	Revenue (d)	Usage (e)	Revenue (f)	Usage (g)	Revenue (h)	Usage (i)	Revenue (j)	Usage (k)	Revenue (l)
1	Aqua Texas Inc *	WP/II-G-2 5(S)	15,568	55,578	5,690	21,053	15,568	57,602				
2	Tanglewood Operators Inc	WP/II-G-2 5(S)	4,918	37,857	1,022	11,780	4,918	34,661				
3	Lake Texoma Highport LLC DBA Highport MA	WP/II-G-2 5(S)	1,340	27,839	344	9,990	1,340	23,884				
4	Lakeshore Utility	WP/II-G-2 5(S)	-	14,580	-	5,875	-	14,100				
5	FMRWD, LLC	WP/II-G-2 5(S)	54	14,605	27	5,520	54	13,150				
6	Houston Raceway Park	WP/II-G-2 5(S)	1,332	11,437	318	3,746	1,332	10,453				
7	Amarjot Singh	WP/II-G-2 5(S)	102	7,995	50	3,115	102	7,207				
8	OWNERS OF TWOOD I	WP/II-G-2 5(S)	523	6,282	262	2,508	523	5,716				
9	HC PINNACLE GOLF CLUB HOLDINGS	WP/II-G-2 5(S)	514	9,147	229	2,421	514	5,692				
10	VILLAS TANGLEWOOD	WP/II-G-2 5(S)	425	6,007	129	2,157	425	5,458				
11												
12	Aqua Texas Inc. *	No Workpaper							10,958	40,545		
13	Tanglewood Operators Inc	No Workpaper							4,012	32,570		
14	Lakeshore Utility	No Workpaper							-	14,100		
15	Houston Raceway Park	No Workpaper							2,698	14,096		
16	AQUA TEXAS INC	No Workpaper							3,608	13,193		
17	Lake Texoma Highport LLC DBA Highport MA	No Workpaper							351	12,216		
18	Lake Texoma Highport LLC DBA Highport MA	No Workpaper							442	11,856		
19	FMRWD, LLC	No Workpaper							23	8,040		
20	OWNERS OF TWOOD I 1000037002	No Workpaper							590	5,953		
21	VILLAS TANGLEWOOD	No Workpaper							562	5,879		
22												
23	Aqua Texas Inc *	No Workpaper									14,574	51,889
24	Tanglewood Operators Inc	No Workpaper									4,248	33,794
25	Lake Texoma Highport LLC DBA Highport MA	No Workpaper									318	23,418
26	Houston Raceway Park	No Workpaper									2,571	15,217
27	Lakeshore Utility	No Workpaper									-	14,180
28	OWNERS OF TWOOD I 1000037000	No Workpaper									467	5,749
29	OWNERS OF TWOOD I 1000037002	No Workpaper									396	5,561
30	OWNERS OF TWOOD I 1000037003	No Workpaper									396	5,561
31	HC PINNACLE GOLF CLUB HOLDINGS	No Workpaper									358	5,461
32	VILLAS TANGLEWOOD	No Workpaper									319	5,358
33												
34	*Metered Wastewater											

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-G-2.6 Customer Adjustments

Witness: George Freitag

Customer adjustments are not done on a routine basis or following any formula for calculations.

Customer adjustments are done individually. Any adjustments that may be made are done by the customer service representatives depending on the circumstances.

Cases where customer adjustments may be made include move-in/move-out changes of accounts, mid-cycle meter reading, billing disputes, or where leak relief has been granted and the gallonage charges are reduced to the lowest tier. There are instances where late fees or reconnect fees are waived.

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-2.7 Customer Adjustment Data

Witness: George Freitag

Monarch is not proposing any customer adjustments. See Schedule II-G-2.6

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-2.8(W) Test Year Coincident Peak Data - Water

Witness: George Freitag

See Schedule II-G-2.2(W) for monthly volumetric and bill data.

No Workpapers



**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-2.8(S) Test Year Coincident Peak Data - Wastewater

Witness: George Freitag

See Schedule II-G-2.2(S) for monthly volumetric and bill data.

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-3 Revenue Calculation Methodologies

Witness: George Freitag

Please see the Direct Testimony of George Freitag and Brian Bahr.

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-4 Weather Data

Witness: George Freitag

Monarch is not proposing any weather adjustments

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-5 Miscellaneous Fees

Witness: Brian Bahr

See Schedule II-G-1.h

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-G-6 Tariff

Witness: George Freitag

Please see direct testimony of George Freitag for proposed tariffs in redline.

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-H-1 Cost of Service Study

Witness: Brian Bahr

Monarch's rates are not based on customer classes; therefore, no cost of service study was performed to allocate costs between customer classes.

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule II-H-2 Contracts

Witness: George Freitag

**CONFIDENTIAL**

See CONFIDENTIAL Schedule II-H-2 for confidential contracts

No workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule III Rate Design

Witness: George Freitag

See workbook at WP/III for rate design.



**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-1 Affiliate Expenses by NARUC Account

Witness: Edward Taussig and Mujeeb Hafeez

Line No	NARUC Account (a)	Description (b)	Reference (c)	Test Year Total (d)	1/1/2018-12/31/2018 (e)	1/1/2017-12/31/2017 (f)
1						
2		Affiliate Transactions - Parent				
3	401	Operating Expenses	WP/IV-1	3,954,828	3,431,381	3,474,397
4						
5						
6		Monarch Utilities I L.P. Shared Cost				
7	401	Operating Expenses	WP/IV-1	(6,589,180)	3,378,759	3,305,904
8						
9		Total Affiliate Transactions		(2,634,352)	6,810,140	6,780,301

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 IV-2 Adjusted Affiliate Expenses  
Witness: Edward Taussig and Mujeeb Ilafiez

Line No	NARUC Account (a)	Description (b)	Reference (c)	Original Trial Balance (d)	Change in 3-Factor Based on 2019 Actuals (e)	Pro-forma Adjustments (f)	K&M Adjustment (g)	Adjusted Monarch Total (h)	Func. Factor (i)	Functionalization	
										Water (j)	Wastewater (k)
1											
2		Affiliate Transactions - Parent									
3	401	Operating Expenses	WP/IV-2	3,954,828	225,000	(1,007,014)	(168,192)	3,004,622	WTR-WW	2,644,068	360,555
4											
5											
6		Monarch Utilities I L.P. Shared Cost									
7	401	Operating Expenses	WP/IV-2	(6,589,180)	N/A	51,476	2,012,324	(4,525,380)	WTR-WW	(3,982,334)	(543,046)
8											
9											
10	401	Total Affiliate Transactions		(2,634,352)	225,000	(955,538)	1,844,133	(1,520,758)		(1,338,267)	(182,491)

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.**

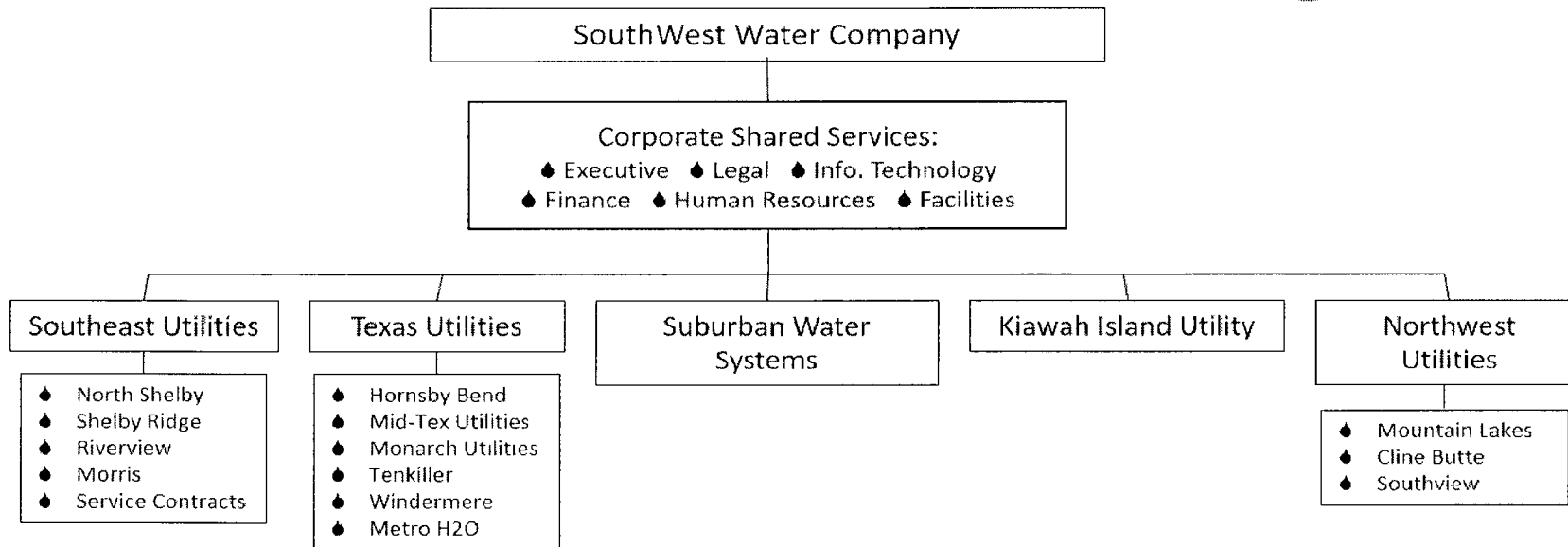
Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-3 Organization Chart

Witness: Mujeeb Hafeez

Operational Organization Structure



As of December 31, 2019

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-4 Description of Services

Witness: Mujeeb Hafeez

SouthWest performs various management services for Monarch including executive, financial, legal, information technology, and human resources. The amounts charged to Monarch represent both direct and indirect costs. Indirect costs are allocated to Monarch based on an allocation formula developed by SouthWest. See Schedule IV-8 for further detail of services provided.

See Cost Allocation Manual in Schedule IV-4.1 for a detailed description of allocated costs between affiliates.

No workpapers

**Monarch Utilities I L.P.**

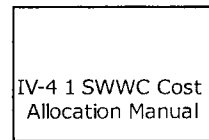
Docket No. 50944

Test Year Ending 12/31/2019

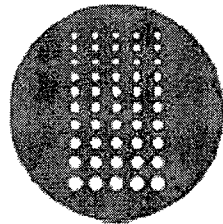
Schedule IV-4.1 Allocation Manual

Witness: Mujeeb Hafeez

See attached Cost Allocation Manual



No Workpapers



**SouthWest  
Water Company**

## **Cost Allocation Manual**

**Effective Date: August 26, 2019**

# Cost Allocation Manual

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## 1. INTRODUCTION

The purpose of this Cost Allocation Manual ("CAM") is to provide a detailed explanation of **services provided by SouthWest Water Company ("SWWC" or "Company")** and its affiliates to other entities within the SWWC organization and to describe the direct charge and indirect charge methodologies used for allocating those costs.

This CAM has been completed in accordance and conformance with the National Association of Regulatory Utility Commissioners *Guidelines for Cost Allocations and Affiliate Transactions* ("**NARUC Guidelines**"). **More specifically, the founding principles of this CAM** are to a) directly charge as much of the incurred costs as possible to the entity that procures any specific service, b) fairly allocate costs that cannot be directly charged to **the Company's** subsidiaries and c) ensure that unauthorized subsidization of unregulated activities by regulated activities, and vice versa, does not occur.

SWWC will periodically evaluate its cost allocation methodologies to determine if changes to such processes are appropriate, and revise those methodologies as necessary.

## 2. RESPONSIBILITY OF MAINTAINING THE CAM

The overall responsibility for **SWWC's** cost allocation policies and procedures will be with the SWWC Chief Financial Officer. The day-to-day responsibility for maintaining the CAM and ensuring that accounting records reflect the policies and procedures described in the CAM will be that of the SWWC Corporate Controller.

## 3. DEFINITIONS

- a. Affiliates - any entity whose outstanding voting securities are more than 10 percent owned or controlled, directly or indirectly, by SWWC. **"Affiliate" does not include a mutual water company, a joint powers authority, other governmental or quasi-governmental agency or authority, a public/private partnership, a watermaster board, a water basin association, or a groundwater management authority in which the Company directly or indirectly participates or in which the Company is directly or indirectly a member or shareholder. For purposes of this CAM, "affiliate" does not refer to ownership levels above SWWC or other entities owned or controlled by such.**
- b. Commission – Appropriate State Regulatory Commission (e.g. California Public Utilities Commission).
- c. Cost Allocation Manual/CAM - an indexed compilation and documentation of the Company's cost allocation policies and related procedures.
- d. Cost Allocations - the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
- e. Cost Center – a function or service where costs are accumulated.
- f. Cost Driver - a measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves.



- g. Department/Function – a function or service for which costs are accumulated.
- h. Direct Costs - costs incurred by one entity for the exclusive benefit of, or specifically identified with, one or more entities, and which are directly charged (or assigned) to the entity or entities that specifically benefit. Under the NARUC Guidelines, "Direct Costs" are defined as "costs which can be specifically identified with a specific service or product."
- i. Fully Allocated Costs – the sum of the direct, indirect, and other economic costs of all equipment, vehicles, labor, related fringe benefits and overheads, real estate, furniture, fixtures, computer hardware and software, and other administrative resources utilized, and other assets utilized and costs incurred, directly or indirectly in the providing of services from the Company to an affiliate.
- j. Common Costs/Indirect Costs - costs incurred by one entity that benefit all or multiple SWWC affiliates and which are charged to the benefiting affiliates using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery. Under the NARUC Guidelines, "Indirect Costs" are defined as "costs that cannot be identified with a particular service or product. This includes but is not limited to overhead costs, administrative, general, and taxes."
- k. Non-Regulated – those non-tariffed entities, products, and services which are not subject to rate and service regulation by state regulatory authorities.
- l. Regulated - that which is subject to rate and service regulation by state regulatory authorities.
- m. Shared Services – Corporate oversight, support, and services common to SWWC operations as a whole provided by the corporate functions of management, legal, information technology, finance, human resources, and facilities.
- n. Corporate Capital – assets utilized by Shared Services and/or utilized in common among affiliates.
- o. Subsidization - the recovery of costs from one class of customers or business unit, which are more properly attributable to another.

#### 4. GENERAL PRINCIPLES

The following principles guide the allocation of costs for products or services provided by SWWC to its affiliates.

- To the extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service, or product provided;
- The general method for charging indirect costs should be on a fully allocated, cost-causative allocation basis;
- All direct and allocated costs should be traceable on the books of the applicable affiliate;
- Documentation regarding transactions between the regulated utility and its affiliates should be made available for review by the appropriate Commission or other regulatory authority upon request to address their reasonable concerns in their exercise of their responsibilities in examining any of the costs sought to be recovered by the utility in rate proceedings;

- The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost to all affiliates.

## 5. SWWC ORGANIZATIONAL STRUCTURE

SWWC is a private, investor-owned company currently providing water and wastewater utility services to customers in Alabama, California, Oklahoma, Oregon, South Carolina, and Texas. The Company is comprised of the following business units:

- Through water distribution facilities located in Los Angeles and Orange Counties, SWWC provides high-quality drinking water to customers located in California. These facilities operate as **Suburban Water Systems ("SWS")**.
- Through water and wastewater facilities located throughout Texas, SWWC serves customers with water distribution and wastewater collection and treatment services to populations primarily in and around the cities of Austin, Ft. Worth, Houston, San Antonio, and several other parts of Texas. These facilities operate collectively as **Texas Utilities ("TXU")**.
- Through wastewater collection facilities near the Birmingham and Huntsville areas in Alabama and through operations and maintenance contracts (to a much smaller extent), SWWC provides wastewater collection and treatment services to customers located in Alabama. These facilities operate collectively as **Southeast Utilities ("SEU")**.
- Through water and wastewater facilities located in Oregon, SWWC serves customers with water distribution and wastewater collection and treatment services. These facilities **operate collectively as Northwest Utilities ("NWU")**.
- Through water and wastewater facilities located on Kiawah Island, SWWC serves customers in South Carolina with water distribution and wastewater collection and treatment services. These facilities operate as **Kiawah Island Utility ("KIU")**.

## 6. SCOPE OF SERVICES PROVIDED BY SWWC

Shared Services are provided by the SWWC corporate functions of management, legal, information technology, finance, human resources, and facilities. Costs associated with these Shared Services are allocated to cost centers within SWS, TXU, SEU, NWU, and KIU. These services are described below:

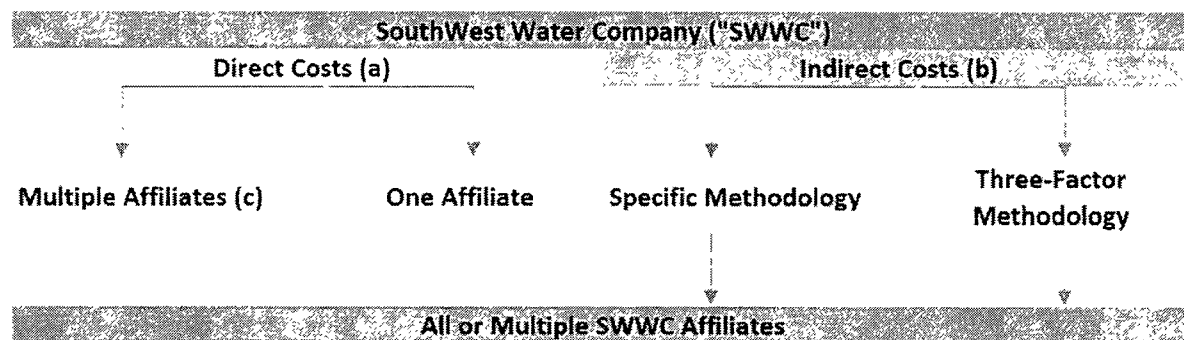
Service Provided	Description of Services Provided
Executive	The executive function is responsible for providing strategic vision and guidance, business strategy and development, executive management and oversight, and the overall direction of the company. The executive function consists of the Board of Directors and a core group of four senior executives; the CEO, COO, CFO, and General Counsel.
Legal	The legal function is responsible for corporate governance; transactional, employment, and real estate law; litigation, general legal affairs, and management of outside counsel.
Human Resources	The human resource function is responsible for effective policies and procedures in support of the workplace and the company in operation of the business, talent acquisition and retention, management of employee benefit and workers compensation

Service Provided	Description of Services Provided
	programs, employee and organizational development, compensation administration, succession planning, and rewards and recognition programs that drive performance.
Facilities	The facilities function is responsible for maintenance and operation of a corporate office located in Sugar Land, Texas and a consolidated records retention facility located nearby.
Finance	The finance function is responsible for the accurate and timely accounting for corporate transactions, the accurate and timely preparation of financial statements, preparation of budgets and forecasts, accounts payable, treasury, capital structure, risk management, audit, tax, and providing management with the financial information necessary for informed operating and financial decision making.
Information Technology	<p>The information technology function is responsible for identifying, implementing, and maintaining advanced and cost-effective systems solutions in support of Company business. This function is comprised of four groups as follows:</p> <p><u>Administration</u> – responsible for working with business units and vendors to ensure the highest quality of services to support business operations. Also develops short and long-range technology objectives, provides contract and project management, evaluates company business goals and objectives, and supports business units from a technology advisory standpoint.</p> <p><u>Infrastructure, Network, and Computer Desktop Support</u> – responsible for the planning, architecture, implementation, administration, and support of Company data, telecommunications, wide area network infrastructure, and database servers. Also provides frontline desktop and helpdesk technical support, procurement and management of IT assets and serve as the primary point of contact for end users and their computer or system needs.</p> <p><u>Information and Cyber Security</u> – responsible for the security configuration of all enterprise systems, IT governance and controls, and risk mitigation. Also develops and configures security roles in all enterprise systems, creates and terminates users, performs password resets, and configures permissions on Outlook public folders and servers. This function monitors automated and manual malicious attacks of company, employee and customer information assets and identifies, analyzes, and mitigates associated risks.</p> <p><u>Business Applications</u> – responsible for managing the ongoing systems-related business processes, administration, development and project management for company SAP enterprise system to include (1) the core functions of financials, material management, sales and distribution, human resources, payroll and benefits, (2) the industry specific solutions for utilities functions for accounts, meters and meter reading, bill and bill print, and customer</p>

Service Provided	Description of Services Provided
	relationship management, and (3) business reporting tools. Also responsible for the configuration and maintenance of customer-facing billing and payment applications to ensure the ease-of-use process for customers to view and provide payment for their bills.

## 7. COST ALLOCATION METHODOLOGY

As illustrated in the figure below, SWWC incurs two types of costs that are passed on to its affiliates: (1) SWWC's costs that directly benefit a particular affiliate, which are directly identifiable with that affiliate (direct costs); and (2) SWWC's costs that are not identifiable with particular affiliates and which benefit all or multiple affiliates (indirect costs).



- (a) Costs that are directly assignable to an SWWC Affiliate
- (b) Costs that benefit all SWWC Affiliates. Certain indirect costs are subject to specific allocation methodologies, while all other indirect costs are allocated using the Three-Factor Methodology.
- (c) Costs that are directly assignable to two or more affiliates, but not all of the affiliates. These costs are directly assigned to affiliates as per the vendor invoice or equally if not specified on invoice.

On occasion there may be costs which are incurred for the benefit of two or more affiliates, but not all of the affiliates. These costs are directly assigned to affiliates as per the vendor invoice, or, if the invoice doesn't specify a share for each affiliate, the costs are generally assigned equally to the affiliates that benefited from the service.

Certain types of direct costs are allocated based on the methodologies in the table below:

Type of Cost	Allocation Methodology
Consolidated insurance coverages	The cost of certain of the Company's consolidated insurance coverages are allocated to affiliates based on the cost driver that determined the pricing of the policy. For example, the cost of property insurance is allocated to affiliates based on their respective property values as a proportion of the total property value of the Company.
Earnings allowances (bank)	Certain earnings allowances from the Company's primary banking relationship are allocated to affiliates based on their

Type of Cost	Allocation Methodology
	respective bank fees as a proportion of total bank fees of the Company.
Employee medical insurance administrative charges and other ancillary employee benefits	Administrative charges related to the employee medical insurance plans and the cost of other ancillary employee benefits are allocated to affiliates based on their respective headcounts as a proportion of the total headcount of the Company.
Employee dental insurance	The cost of employee dental insurance is allocated to affiliates based on their number of employees participating in the dental plan as a proportion of the total number of <b>employees participating in the Company's dental plan.</b>
IT Maintenance Costs	The cost of on-going maintenance of the <b>Company's Enterprise Resource Planning ("ERP") System and Microsoft applications</b> is allocated to affiliates based on their number of software licenses as a proportion of the total number of software licenses of the Company.

### Indirect Cost Allocation

#### Three-Factor Methodology

The Three-Factor Methodology is used to allocate costs which are either not directly assigned to an affiliate or are not subject to any of the specific allocation methodologies noted above. Based on its combination of regulated and non-regulated affiliates, an allocator comprised of the three components listed below best reflects the underlying cost drivers associated with the circumstances and business model of SWWC. The Company utilizes the following factors, equally weighted:

- Gross Plant;
- Operating Expenses Including Payroll Expenses; and
- Payroll Expenses

The three-factor formula used to allocate the SWWC Shared Services costs is determined using the process shown below. Note: the information below provides a simplified hypothetical example to demonstrate how the Three-Factor Methodology would be calculated based on allocation to only two hypothetical affiliates.

## Three-Factor Methodology Example

Factor	Affiliate 1	Affiliate 2	Affiliates Total	Affiliate 1 % of Total	Factor Weight	Affiliate 1 Allocation
Gross Plant (\$)	700	550	1,250	56.0%	33.3%	18.7%
Operating Expenses Including Payroll Expenses(\$)	102	48	150	68.0%	33.3%	22.7%
Payroll Expenses (\$)	45	30	75	60.0%	33.3%	20.0%
<b>Total Allocation</b>						<b>61.4%</b>

As can be seen from these hypothetical numbers in the table above, Affiliate 1 would be allocated 61.4% of the total indirect costs incurred by SWWC, based on application of the Three-Factor Methodology. Affiliate 2 would be allocated the remaining 38.6%.

## 8. CORPORATE CAPITAL

SWWC makes certain capital investments such as corporate headquarters, IT systems, etc. that benefit the various operating affiliates. The costs of these investments are distributed monthly in the form of an intercompany operating expense charge which captures the depreciation expense and cost of capital associated with the particular assets, or an alternative method of capital allocation based on the particular needs of the project. All costs to service the investment, including the cost of capital, depreciation, and all other **associated costs, are allocated to SWWC's affiliates using the Three-Factor Methodology.** From time to time, the distribution of costs associated with a particular corporate capital investment may use an alternate method.

## 9. AUDIT, RECORD KEEPING & AFFILIATE TRANSACTION RULES

Records of each affiliate will be maintained such that all affiliate transactions are auditable. The records will document the cost of transactions, the methods used to distribute the costs, and descriptions of the services provided. The regulator will have access to records, consistent with applicable laws, regarding transactions between SWWC and its affiliates. All affiliates subject to affiliate transaction rules, whether state or federal, will comply with such requirements.

## 10. UPDATING ALLOCATIONS

The Three-Factor Methodology allocation percentages are updated annually. The updated percentages come into effect each January 1st and are valid through December 31st. The factors and weightings are expected to remain constant; it is the underlying information used to calculate the allocation percentages that is updated annually, such as the most recent gross plant figures, or the most recent operating expenses, for example. With **respect to the Company's** internal accounting records, these annual updates to the allocation percentages are based on the most recent actual information (for gross plant) and budgeted information (for operating expenses and payroll expenses). However, with respect

to rate case proceedings for the Company's regulated affiliates, the underlying information for the factors will be based on the applicable recorded year or historical test year.

An entity/affiliate acquired or sold by SWWC is not added to or deducted from the Three-Factor Methodology until the year following such acquisition or disposition.

## 11. REGIONAL BUSINESS UNIT ALLOCATIONS

Certain shared goods and services may be provided by business units to the business unit's operating facilities or to those of another business unit. The costs of these services may be categorized as direct or indirect.

Direct costs are assigned directly to the cost center of the specific benefitting facility incurring the services. Indirect costs are allocated to cost centers based on a reasonable allocation methodology, such as Equivalent Dwelling Units ("EDUs") or Meter Equivalents. An EDU is the estimated average sanitary flow from a single-family dwelling. Meter equivalents are calculated by multiplying prior year end "active" connections by the meter equivalent factors published by the American Water Works Association ("AWWA"), as shown in the following table.

Meter Size	Meter Equivalent factor based on 5/8"
5/8 inch	1.00
3/4 inch	1.50
1 inch	2.50
1-1/2 inch	5.00
2 inch	8.00
3 inch	15.00
4 inch	25.00
6 inch	50.00
8 inch	80.00
10 inch	115.00

Source: AWWA Costs

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-5 Capital Projects

Witness: Mujeeb Hafeez and Jeff Farney

No affiliate capital projects have been included in plant in service for Monarch since the last rate case. Capital projects specific to Monarch are charged directly to Monarch. Capital projects for SouthWest that provide benefits to all operating utilities, including Monarch, have been allocated to Monarch (See WP/II-B).



Monarch Utilities I L.P.  
Docket No. 50944  
Test Year Ending 12/31/2019  
Schedule IV-6 Adjustment to Test Year Expenses  
Witness: Edward Taussig and Mujeeb Hafeez

Line No	Account No (a)	Description (b)	Schedule II A-2 Reference (c)	Workpaper Reference (d)	Test Year Adjustment Amount (e)	Sponsoring Witness (f)	Cause of Increase/Decrease (g)
1							
2		Affiliate Transactions - Parent					
3	401	Operating Expenses	Ln 5	WP/IV-2	(1,037,524)	Mujeeb Hafeez	Adjust short-term incentive compensation based on 2020 corporate headcount included in rate case at 2020 salaries and excluding incentive compensation based on financial measures Auto Allowance Normalization Cell Phone Allowance Normalization Estimated property and liability insurance premium increase Medical/Dental Adjustment based on 2020 Headcount and Enrollment Non-recurring test year charges Normalize Director Fees Normalize IT Expense Payroll based on corporate headcount included in Rate Case at 2020 Salaries Remove long-term incentive compensation (entirely based on financial measures)
4	401	Operating Expenses	Ln 5	WP/IV-2	(10,793)	Mujeeb Hafeez	
5	401	Operating Expenses	Ln 5	WP/IV-2	8,160	Mujeeb Hafeez	
6	401	Operating Expenses	Ln 5	WP/IV-2	35,477	Mujeeb Hafeez	
7	401	Operating Expenses	Ln 5	WP/IV-2	(92,361)	Mujeeb Hafeez	
8	401	Operating Expenses	Ln 5	WP/IV-2	(625,811)	Mujeeb Hafeez	
9	401	Operating Expenses	Ln 5	WP/IV-2	(151,667)	Mujeeb Hafeez	
10	401	Operating Expenses	Ln 5	WP/IV-2	(969,760)	Mujeeb Hafeez	
11	401	Operating Expenses	Ln 5	WP/IV-2	(652,856)	Mujeeb Hafeez	
12	401	Operating Expenses	Ln 5	WP/IV-2	(1,318,564)	Mujeeb Hafeez	
13		<b>Subtotal - Affiliate Transactions - Parent</b>			<b>(4,815,699)</b>		
14							
15							
16							
17		Monarch Utilities I L P Shared Cost					Normalize for Ni TX, Water Services, Inverness Point and SW Utility
18	401	Operating Expenses	Ln 28	WP/IV-2	2,063,800	Edward Taussig	
19		<b>Subtotal - Monarch Utilities I L.P. Shared Cost</b>			<b>2,063,800</b>		
20							
21							
22	401	<b>Total Affiliate Adjustments</b>			<b>(2,751,899)</b>		

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 IV-7 Statutory Requirements

Witness: Mujeeb Hafeez

See Schedules IV-12.1 - Affiliate Multi-jurisdictional Costs and IV-12.2 - Texas Affiliates and Regions for the amount and categories of services included in affiliate costs.

See the direct testimony of Mujeeb Hafeez and Schedule IV-4.1 - Cost Allocation Manual for a discussion of necessity and reasonableness of the services/ costs and analysis of costs.

No Workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-8 Services Provided to Affiliates

Witness: Edward Taussig

Line No	NARUC Account (a)	Description (b)	Reference (c)	Monarch Shared Test Year Total (d)	*Allocated to Affiliate (%) (e)	Costs Allocated from Monarch to Affiliate (f)
1						
2						
3						
4		<b>Affiliate Transactions - Allocations from Monarch to Various Affiliates:</b>				
5	601	Salaries and Wages - Employees	WP/IV-8.1 --.5	8,392,686		(2,303,198)
6	604	Employee Pensions and Benefits	WP/IV-8.1 --.5	2,598,894		(621,960)
7	615	Purchased Power	WP/IV-8.1 --.5	2,892		(301)
8	618	Chemicals	WP/IV-8.1 --.5	99,986		(10,558)
9	620	Materials and Supplies	WP/IV-8.1 --.5	777,278		(181,257)
10	633	Contractual Services - Legal	WP/IV-8.1 --.5	50,546		(21,305)
11	635	Contractual Services - Testing	WP/IV-8.1 --.5	12,947		(943)
11	636	Contractual Services - Other	WP/IV-8.1 --.5	1,134,585		(377,030)
12	641	Rental of Building/Real Property	WP/IV-8.1 --.5	303,451		(113,582)
13	642	Rental of Equipment	WP/IV-8.1 --.5	66,103		(17,230)
14	650	Transportation Expenses	WP/IV-8.1 --.5	794,928		(143,383)
15	656	Insurance - Vehicle	WP/IV-8.1 --.5	88,441		(12,645)
16	657	Insurance - General Liability	WP/IV-8.1 --.5	151,669		(63,926)
17	658	Insurance - Workman's Compensation	WP/IV-8.1 --.5	22,643		(25,316)
18	659	Insurance - Other	WP/IV-8.1 --.5	264,757		(109,817)
19	660	Advertising Expenses	WP/IV-8.1 --.5	62,291		(25,407)
20	670	Bad Debt Expense	WP/IV-8.1 --.5	81		(34)
21	675	Miscellaneous Expenses	WP/IV-8.1 --.5	427,592		(165,568)
22	403	Depreciation Expenses	WP/IV-8.1 --.5	800,498		(132,249)
23	407	Amortization Expense	WP/IV-8.1 --.5	(677)		285
24	408.11	Property Taxes	WP/IV-8.1 --.5	47,050		(9,895)
25	408.12	Payroll Taxes	WP/IV-8.1 --.5	753,109		(185,175)
26	414	Gains (Losses) From Disposition of Utility Property	WP/IV-8.1 --.5	(46,142)		1,571
27	427.4	Interest on Customer Deposits	WP/IV-8.1 --.5	4,248		(62)
28	427.5	Interest - Other	WP/IV-8.1 --.5	35,994		(6,396)
29		<b>Total Shared Transactions</b>		<b>16,845,849</b>	<b>(26.86%)</b>	<b>(4,525,380)</b>
30						

\*Average percentage allocated to affiliate

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

See Schedule IV-4 I Cost Allocation Manual for manner in which costs are recorded, other utility terminology, and process by which costs are allocated  
 See WP/IV-8 for Monarch Shared Cost Allocation

Allocation of Affiliate Costs																											
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)			
Parent Company Allocation																											
Direct Operating Expense																											
Business Unit		Amount, \$	Percent	Amount, \$	Percent	Amount, \$	Percent	Total Percent	Average (Percent)																		
3	44,223,581		45.9%	10,799,837	41.0%	326,739,907	41.5%	128.4%	42.8%																		
4	Suburban Water Systems																										
5	Northeast Utilities		1,763,541	1.8%	458,153	1.7%	24,765,521	3.1%	6.7%	2.2%																	
6	Texas Utilities																										
7	Monarch Utilities		21,555,290	22.3%	7,314,488	27.8%	181,815,335	23.1%	73.2%	24.4%																	
8	Windsere		5,029,642	5.2%	1,767,622	6.7%	56,314,143	7.2%	19.1%	6.4%																	
9	Hornsby Bend Ops		2,833,680	2.9%	674,308	7.6%	40,489,323	5.1%	10.6%	3.5%																	
10	Mid-Tex		742,567	0.8%	104,770	0.4%	3,350,748	0.4%	1.6%	0.5%																	
11	Tenkiller		542,685	0.6%	191,115	0.7%	1,188,111	0.2%	1.4%	0.5%																	
12	Metro HD		1,142,447	1.7%	202,179	0.8%	1,359,585	0.2%	2.1%	0.7%																	
13	Southeast Utilities		11,385,538	11.8%	3,958,162	15.0%	101,389,770	12.9%	39.7%	13.2%																	
14	Klawah Island Utility		7,120,536	7.4%	884,755	3.4%	50,209,159	6.4%	17.3%	5.2%																	
15			96,339,506	100.0%	26,357,388	100.0%	787,662,007	100.0%	300.0%	100.0%																	
Monarch Shared Cost Allocation																											
TXU Management Fee 2019																											
27	Administrative TXU		30200327		TXU_ADEN	Test Year Costs	Mon Wtr	Mon W	Dia	WS	HB Wtr	HB W	Wind Wtr	Wind W	FCUC W	Hunt	Inv	HdFx Wtr	HdFx W	SWU	TK Wtr	TK W	Texa W	Metro	Total		
28	Customer Service TXU		30200328		TXU_CS	(4,412,786.81)	41.91%	7.08%	1.59%	3.34%	5.00%	5.08%	10.99%	11.81%	3.31%	0.21%	0.30%	0.90%	0.81%	0.08%	0.46%	0.40%	1.92%	1.42%	3.39%	100.00%	
29	Accounting TXU		30200329		TXU_A-C	(945,578.72)	41.91%	7.08%	1.59%	3.34%	5.00%	5.08%	10.99%	11.81%	3.31%	0.21%	0.30%	0.90%	0.81%	0.08%	0.46%	0.40%	1.92%	1.42%	3.39%	100.00%	
30						(7,814,894.61)	41.91%	7.08%	1.59%	3.34%	5.00%	5.08%	10.99%	11.81%	3.31%	0.21%	0.30%	0.90%	0.81%	0.08%	0.46%	0.40%	1.92%	1.42%	3.39%	100.00%	
31	Weighted Average Test Year Costs																										
32	Allocated within Monarch (Mon, WSI, NI, INPT, SWU)		57.85%	(4,520,916.53)																							
33	Allocated to Metro Water Systems from Monarch		3.39%	(264,924.93)																							
34	Allocated to Tenkiller Utilities (Oklahoma) from Monarch		0.80%	(67,208.00)																							
35	Allocated to SWC Utilities, Inc from Monarch		37.90%	(2,961,845.06)																							
36			100.00%	(7,814,894.61)																							
East Shared 2019																											
37	East Shared 30200301		30200301		TXU_SHARED	Test Year Costs	Mon Wtr	Mon W	Dia	WS	HB Wtr	HB W	Wind Wtr	Wind W	FCUC W	Hunt	Inv	HdFx Wtr	HdFx W	SWU	TK Wtr	TK W	Texa W	Metro	Total		
38	Comcoe Shared 30200097		30200097		TXU_8_OPS	(521,960.87)	78.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.18%	1.03%	0.90%	4.36%	0.00%	0.00%	100.00%	
39	Benbrook Shared 30200095		30200095		TXU_1_OPS	(1,913,122.25)	68.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
40	Mabank Shared 30200096		30200096		TXU_7_OPS	(1,573,011.08)	86.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.10%	0.00%	0.00%	100.00%	
41	Patsboro Shared 30200094		30200094		TXU_5_OPS	(1,736,906.97)	76.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
42						(6,292,556.75)	77.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.79%	0.69%	3.64%	0.00%	0.00%	100.00%	
43	Weighted Average Test Year Costs																										
44	Allocated within Monarch (Mon, WSI, NI, INPT, SWU)		98.53%	(6,200,056.17)																							
45	Allocated to Metro Water Systems from Monarch		0.00%	-																							
46	Allocated to Tenkiller Utilities (Oklahoma) from Monarch		1.47%	(97,503.00)																							
47	Allocated to SWC Utilities, Inc from Monarch		0.00%	-																							
48			100.00%	(6,292,556.17)																							
West Shared 2019																											
49	West Mgmt		30200333		TXU_SHARED	Test Year Costs	Mon Wtr	Mon W	Dia	WS	HB Wtr	HB W	Wind Wtr	Wind W	FCUC W	Hunt	Inv	HdFx Wtr	HdFx W	SWU	TK Wtr	TK W	Texa W	Metro	Total		
50	Austin Monarch Ops		30200330		TXU_1_OPS	(653,918.16)	13.14%	0.66%	2.81%	5.98%	8.95%	9.09%	19.68%	21.15%	5.93%	0.38%	0.53%	1.60%	1.45%	0.00%	0.00%	0.00%	0.00%	2.53%	6.08%	100.00%	
51	SA Monarch Ops		30200331		TXU_1_OPS	(264,490.89)	13.21%	0.00%	0.00%	0.00%	10.44%	10.58%	23.39%	25.08%	6.58%	0.47%	0.57%	1.56%	1.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.17%	100.00%
52						(1,319,386.21)	16.63%	4.36%	19.76%	41.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.58%	0.00%	100.00%	
53						(2,738,395.26)	14.84%	2.36%	10.21%	21.42%	5.05%	5.12%	11.23%	12.27%	3.75%	0.22%	0.29%	0.82%	0.72%	0.00%	0.00%	0.00%	0.00%	9.08%	3.17%	100.00%	
54	Weighted Average Test Year Costs																										
55	Allocated within Monarch (Mon, WSI, NI, INPT, SWU)		58.41%	(1,589,496.67)																							
56	Allocated to Metro Water Systems from Monarch		3.17%	(86,807.13)																							
57	Allocated to Tenkiller Utilities (Oklahoma) from Monarch		0.00%	-																							
58	Allocated to SWC Utilities, Inc from Monarch		38.42%	(1,052,091.46)																							
59			100.00%	(2,738,395.26)																							

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 IV-10 Controls

Witness: Mujeeb Hafeez and Edward Taussig

SouthWest has developed a Cost Allocation Manual to document the cost allocation processes for SouthWest and its affiliates, from recording the original transactions through the allocation of costs to entities receiving services from SouthWest and its affiliates. The Cost Allocation Manual is to ensure that expenses are allocated as necessary to the appropriate entity. There are two types of cost allocations in SouthWest, namely; Parent cost allocation and Monarch Shared cost allocation. Schedule IV-4.1 includes this Cost Allocation Manual.

No workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-11 Affiliate Billing Methods

Witness: Edward Taussig

There are no separate billings by affiliates. Please refer to the Cost Allocation Manual, Schedule IV-4.1, for a description of allocation methodologies between affiliates.

No workpapers

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-12.1 Affiliate Multijurisdictional Costs

Witness: Mujeeb Hafeez

Line No	Description (a)	Reference (b)	Rate Applied (c)	Adjusted Test Year Total (d)	Rate Applied (e)	Recorded 1/1/2018-12/31/2018 (f)	Rate Applied (g)	Recorded 1/1/2017-12/31/2017 (h)
1								
2	Affiliate Transactions - Parent							
3								
4								
5	Salaries & Wages	No workpapers		7,501,341		10,166,088		9,284,450
6	Other Employee Costs	No workpapers		(966,120)		(715,731)		247,750
7	General & Administrative - Other	No workpapers		1,826,918		2,448,353		1,401,919
8	Employee Benefits	No workpapers		1,348,267		1,166,761		1,400,892
9	Professional Fees	No workpapers		1,021,540		1,352,426		1,064,137
10	Payroll Taxes	No workpapers		428,866		586,568		530,045
11	Travel & Entertainment	No workpapers		340,192		271,585		272,382
12	Lease Expense	No workpapers		318,750		335,036		354,115
13	Repairs & Maintenance	No workpapers		240,765		216,259		232,861
14	Insurance Expense	No workpapers		119,773		94,203		91,511
15	Taxes - Other	No workpapers		83,548		106,966		121,304
16	Other Operating Expenses	No workpapers		48,061		35,470		104,161
17	Vehicle Expense	No workpapers		283		534		550
18								
19	<b>Total Corporate Expenses</b>			<b>12,312,184</b>		<b>16,064,519</b>		<b>15,106,075</b>
20								
21								
22								
23								
24	Allocated to Monarch	IV-2	24.40%	3,004,622	21.36%	3,431,381	23.00%	3,474,397
25	Allocated to Other Texas Utilities	No workpapers	11.63%	1,431,718	14.81%	2,379,155	15.30%	2,311,230
26	Allocated to Oregon Water Utilities	No workpapers	2.24%	275,504	1.77%	284,342	0.00%	-
27	Allocated to Kiawah Island Utility	No workpapers	5.71%	702,710	5.15%	827,323	3.70%	558,925
28	Allocated to Suburban	No workpapers	42.79%	5,268,004	41.36%	6,644,285	44.30%	6,691,991
29	Allocated to Southeast Utilities	No workpapers	13.24%	1,629,627	15.55%	2,498,033	13.70%	2,069,532
30	<b>Total Corporate Expenses</b>		<b>100.00%</b>	<b>12,312,184</b>	<b>100.00%</b>	<b>16,064,519</b>	<b>100.00%</b>	<b>15,106,075</b>
31								
32								
33								
34								

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 IV-12.2 Texas Affiliates and Regions

Witness: Edward Taussig

Line No.	NARUC Account (a)	Description (b)	Reference (c)	Rate Applied (d)	Test Year Total (e)	Rate Applied (f)	1/1/2018-12/31/2018 (g)	Rate Applied (h)	1/1/2017-12/31/2017 (i)
1									
2		<b>Monarch Shared Cost Allocation:</b>							
3									
4	601	Salaries and Wages - Employees	No Workpaper		8,392,687		8,261,584		7,652,096
5	604	Employee Pensions and Benefits	No Workpaper		2,598,894		2,217,554		2,872,732
6	615	Purchased Power	No Workpaper		2,892		(6,694)		(6,112)
7	618	Chemicals	No Workpaper		99,986		4,808		4,706
8	620	Materials and Supplies	No Workpaper		777,278		692,805		699,230
9	633	Contractual Services - Legal	No Workpaper		50,546		35,902		31,494
10	635	Contractual Services - Testing	No Workpaper		12,947		5,190		6,883
11	636	Contractual Services - Other	No Workpaper		1,134,585		1,068,973		1,205,861
12	641	Rental of Building/Real Property	No Workpaper		303,451		379,423		363,153
13	642	Rental of Equipment	No Workpaper		66,103		65,839		60,738
14	650	Transportation Expenses	No Workpaper		794,928		836,306		769,011
15	656	Insurance - Vehicle	No Workpaper		88,441		64,709		37,385
16	657	Insurance - General Liability	No Workpaper		151,669		138,749		135,426
17	658	Insurance - Workman's Compensation	No Workpaper		22,643		(50,335)		73,829
18	659	Insurance - Other	No Workpaper		264,757		269,505		294,688
19	660	Advertising Expenses	No Workpaper		62,291		66,583		42,274
20	667	Regulatory Commission Expenses - Other	No Workpaper				134,682		-
21	670	Bad Debt Expense	No Workpaper		81		6		6
22	675	Miscellaneous Expenses	No Workpaper		427,592		301,198		333,371
23	403	Depreciation Expenses	No Workpaper		800,498		758,286		607,192
24	407	Amortization Expense	No Workpaper		(677)		-		-
25	408.11	Property Taxes	No Workpaper		47,050		39,554		37,404
26	408.12	Payroll Taxes	No Workpaper		753,109		761,777		692,909
27	408.20	Taxes Other Than Income, Other Income and Deductions	No Workpaper		-		-		94
28	414	Gains (Losses) From Disposition of Utility Property	No Workpaper		(46,142)		(113,779)		(65,900)
29	421	Nonutility Income	No Workpaper		-		(124)		-
30	427.4	Interest on Customer Deposits	No Workpaper		4,248		14,437		30,207
31	427.5	Interest - Other	No Workpaper		35,994		59,919		76,100
32									
33		<b>Total</b>			<b>16,845,849</b>		<b>16,006,855</b>		<b>15,954,776</b>
34									
35									
36									
37		Allocated within Monarch	IV-9	73.14%	12,320,469	36.62%	5,861,586	38.23%	6,099,886
38		Allocated to Monarch	IV-9	0.00%	-	23.36%	3,739,663	23.00%	3,670,172
39		Allocated to Metro Water Systems	IV-9	2.09%	351,732	1.95%	311,570	1.79%	285,851
40		Allocated within SWWC Utilities, Inc	IV-9	0.00%	-	35.82%	5,733,132	34.69%	5,534,271
41		Allocated to SWWC Utilities, Inc	IV-9	24.78%	4,173,648	2.25%	360,904	2.29%	364,597
42		<b>Total</b>		<b>100.00%</b>		<b>100.00%</b>		<b>100.00%</b>	
43									
44									

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 IV-13 Affiliate Project Codes Created/Closed in Test Year

Witness: Mujeeb Hafeez

No affiliate capital projects have been included in plant in service for Monarch since the last rate case. Capital projects specific to Monarch are charged directly to Monarch. Capital projects for SouthWest that provide benefits to all operating utilities, including Monarch, have been allocated to Monarch (See WP/II-B).

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule IV-14 Affiliate Payroll

Witness: Edward Taussig and Mujeeb Hafeez

Line No.	NARUC Account (a)	Description (b)	Reference (c)	Test Year Total (d)
1				
2		Affiliate Transactions - Parent		
3	601	Salaries and Wages - Employees	WP/IV-2	1,830,601
4				
5				
6				
7		Monarch Utilities I L.P. Shared Cost Allocation		
8	601	Salaries and Wages - Employees	WP/IV-8	(2,303,198)
9				
10				
11		Total Affiliate Payroll		(472,597)
12				

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 IV-14.1 Affiliate Contracts

Witness: Mujeeb Hafeez and Edward Taussig

Line

No

- 1 a. There are no contracts between affiliates.
- 2 b. See Cost Allocation Manual in Schedule IV-4.1.
- 3 c. See Cost Allocation Manual in Schedule IV-4.1.
- 4 d. See Cost Allocation Manual in Schedule IV-4.1.
- 5 e. See Schedule IV-2 and WP/IV-2
- 6 f. See Cost Allocation Manual in Schedule IV-4.1.
- 7 g. See Schedules IV-12.1 and IV-12.2

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule V-1 Audit Reports

Witness: Mujeeb Hafeez

**Confidential**

See CONFIDENTIAL Schedule V-1

No workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule V-2 Budget Variance Reports

Witness: Edward Taussig

**Confidential**

See confidential WP/V-2.1-2.5 Budget Variance Reports containing year-to-date budget variances for 1Q19, 2Q19, 3Q19, 4Q19, and 1Q20. Note that Monarch's budget is embedded in the total Texas Utilities budget.

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule V-3 Operating and Capital Budgets

Witness: Edward Taussig

**Confidential**

See confidential WP/V-3 for the operating and capital budget.

Note that Monarch's budget is embedded in the total Texas Utilities budget.



Monarch Utilities I L P  
Docket No 50944  
Test Year Ending 12/31/2019  
Schedule V-4 Unaccounted For Water  
Witness George Freitag

No workpapers

Test Year January 1, 2019 - December 31, 2019						Calendar Year 2018			Calendar Year 2017		
Line No	Dist (a)	District Name (b)	Total Gallons Pumped/ Purchased (c)	Total Gallons Billed/ Other Non-Revenue (d)	% Gain/Loss (e)	Total Gallons Pumped/ Purchased (f)	Total Gallons Billed/ Other Non-Revenue (g)	% Gain/Loss (h)	Total Gallons Pumped/ Purchased (i)	Total Gallons Billed/ Other Non-Revenue (j)	% Gain/Loss (k)
73	HHR	Indian Hills Harbor	3,321,000	3,316,750	5.8%	3,195,000	2,957,500	7.4%	4,902,000	4,451,450	9.2%
74	PHR	Pine Harbor	14,480,000	13,337,250	7.9%	16,954,000	15,372,053	9.3%	15,617,000	14,166,700	9.3%
75	CTFT	Camelot Forest	8,155,800	7,499,723	8.0%	15,340,718	13,592,091	11.4%	4,343,745	4,255,472	2.0%
76	RYCK	Rocky Creek	3,496,000	3,398,000	2.8%	3,227,000	3,134,000	2.9%	2,564,000	2,488,000	3.0%
77	CLSP	Coyote Springs	5,173,305	5,019,535	3.0%	8,542,415	8,154,109	4.5%	5,506,940	5,343,735	3.0%
78	DHIC	Decker Hills/Champions Glen	90,396,595	84,631,959	6.4%	78,538,784	76,722,790	2.3%	92,059,403	90,977,669	1.2%
79	HJLS	Hulon Lakes/Woodcreek Valley/Hil	20,671,265	18,891,810	8.6%	21,756,280	20,206,578	7.1%	17,833,298	17,164,790	3.7%
80	OKWD	Oak Wood	3,159,270	2,995,205	5.2%	14,213,470	11,504,067	18.4%	3,672,549	3,556,400	3.2%
81	SWPL	Serenly Woods/Pine Loch	9,847,114	9,243,285	6.1%	13,267,914	12,349,053	6.9%	9,956,473	9,314,643	6.4%
82	GNAS	Green Acres	5,149,000	4,327,395	16.1%	4,559,253	3,954,028	13.5%	3,542,000	3,211,791	9.1%
83	SPES	Spanish Park Estates	1,731,000	1,472,470	14.9%	1,846,000	1,444,373	21.8%	1,769,000	1,715,940	3.0%
84	WLES	Weston Lake Estates	66,016,000	46,398,956	29.7%	71,390,000	42,365,277	40.7%	49,617,000	42,766,046	13.8%
85	WHPC	Westway - Parker County	3,677,000	3,256,900	11.4%	5,332,000	4,586,336	13.8%	3,191,000	2,874,821	9.9%
86	CSWD	Chesswood	3,281,800	2,964,471	9.7%	2,305,340	2,189,069	5.0%	3,368,850	3,196,049	5.1%
87	CYWD	Countywood	2,270,635	2,023,264	10.9%	2,080,075	1,985,015	4.6%	1,567,202	1,515,780	3.3%
88	GNAC	Garden Acres	2,350,270	2,022,904	13.9%	2,640,570	2,506,861	5.1%	1,877,347	1,797,643	4.2%
89	LWVY	Longhorn Valley	2,746,980	2,356,525	14.7%	3,358,240	3,088,014	8.0%	3,173,150	3,048,235	3.9%
90	OKTE	Oak Terrace Estates	15,808,050	14,156,166	11.0%	14,273,950	13,827,533	3.1%	12,965,000	12,592,498	2.9%
91	PSAS	Phyllis Acres	1,495,210	1,479,707	1.0%	3,004,920	2,722,764	9.4%	1,371,580	1,320,719	3.7%
92	PHPS	Pinwah Phyllis	2,488,050	2,382,207	4.3%	4,038,250	3,779,710	6.4%	2,867,610	2,618,601	8.7%
93	BWCV	Blue Water Cove	1,499,988	1,417,560	5.5%	1,788,999	1,620,685	5.3%	1,220,290	1,124,862	7.8%
94	CRVY	Cedar Valley	13,091,538	12,099,904	7.6%	14,791,504	12,343,420	16.6%	12,047,365	10,880,796	9.7%
95	CGTE	Cockspring Terrace	4,271,328	3,884,615	9.1%	11,815,927	11,033,249	6.6%	4,568,945	4,292,377	6.1%
96	CSPT	Governor's Point	7,271,023	7,104,748	2.3%	7,838,426	7,215,273	7.9%	6,556,788	6,195,073	5.5%
97	HVOL	Holiday Villages of Livingston/Hidd	23,301,775	21,482,819	7.8%	22,894,225	20,980,117	8.4%	20,709,701	18,895,486	8.8%
98	SHES	Shepherd Hills Estates	1,529,210	1,436,405	6.0%	4,817,400	3,855,310	17.9%	1,325,120	1,263,861	4.6%
99	LYHR	Lakeway Harbor	19,430,000	17,985,044	7.4%	14,022,350	12,720,241	9.2%	17,453,000	15,039,806	13.8%
100	PTSH	Pine Trail Shores	25,230,000	21,200,906	16.0%	29,221,000	26,056,525	10.8%	29,930,000	26,795,797	10.5%
101	BKHS	Brook Hills	983,000	844,500	14.1%	1,021,702	961,080	5.9%	1,046,000	970,500	7.7%
102	MRES	Markum Ranch Estates	4,497,000	4,653,500	-3.5%	13,438,000	13,288,500	1.1%	5,047,000	4,798,000	4.9%
103	SRSE	Shaver Satellite	2,110,000	2,042,000	3.2%	1,875,000	1,703,725	9.1%	1,930,000	1,799,500	6.8%
104	WSDE	Westside	32,363,000	31,794,000	1.8%	30,463,000	28,571,618	6.2%	33,515,000	31,945,200	4.7%
105	INPT	Inwess Point Utility System	31,056,000	31,017,435	0.1%	21,143,000	20,954,325	0.9%	24,168,000	23,741,750	1.8%
106	HRPT	Harbor Point	9,830,670	9,046,774	8.0%	9,838,944	9,156,576	6.9%	9,033,174	8,161,587	9.6%
107	RIHE	Rivahoe	87,187,700	77,505,729	11.1%	74,875,988	70,345,505	6.1%	82,485,898	77,033,564	6.6%
108	CALE	Callendar Lake	58,442,000	50,655,748	13.3%	46,048,000	41,182,758	10.6%	50,568,000	45,359,214	10.3%
109	CHLE	Chisholm Hills Estates	19,103,002	17,459,000	8.6%	17,567,000	16,171,000	8.5%	19,738,000	17,766,030	10.0%
110	CYRA	Coyote Ridge Addition	11,067,000	8,207,000	25.8%	9,893,000	8,919,000	9.8%	10,271,000	9,287,913	9.6%
111	HLOC	Hills of Oakes Creek	16,217,000	16,114,000	0.6%	17,910,000	16,270,000	9.2%	14,752,000	13,891,993	5.8%
112	SABR	Sage Brush Estates	7,993,000	7,425,000	7.1%	8,226,000	7,821,500	4.9%	8,688,000	8,234,870	5.2%
113	SVRE	Sky View Ranch Estates	8,127,000	7,579,000	6.7%	6,937,000	6,312,000	9.0%	7,551,000	6,933,345	8.2%
114	WTR	Windmill Trail	7,926,000	7,105,000	10.4%	7,890,000	7,323,000	7.2%	7,300,000	6,680,303	8.5%
115	AAVA	Aurora Vista	14,734,000	14,218,000	3.5%	16,222,000	15,402,000	5.1%	17,830,000	16,537,225	7.3%
116	HVOF	Hukley Villages of Fork	14,922,000	14,491,250	2.9%	12,724,000	11,334,900	10.9%	13,555,000	12,586,270	7.1%
		<b>AGGREGATE</b>	<b>2,543,407,990</b>	<b>2,246,993,818</b>	<b>11.65%</b>	<b>2,322,259,906</b>	<b>2,089,736,979</b>	<b>10.01%</b>	<b>2,270,334,121</b>	<b>2,093,402,759</b>	<b>7.79%</b>

NOTES

ADSH	connected to OTSH	MSCV	connected to CHES
CSGH	connected to DHIC	PHIP	connected to CHES
HHCV	connected to HVOL	RPEB	connected to RPEA
HVOM	connected to LMSH	WVHP	connected to HJLS

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 V-4 (1) Unaccounted for Water - Narrative

Witness: George Freitag

Monarch owns and operates **115** separate Public Water Systems (PWS). Each has its own distinct distribution system and operating characteristics that affect the amount of unaccounted for water. Each month a water usage report summarizing the water production and water uses by operating system is prepared and supplied to operations management for review. The report has values for water produced from onsite facilities (groundwater well or surface water treatment plants), water purchased wholesale from others if applicable, non-revenue water used in flushing, leak repair, and plant operations, and water sold to customers. The amount of water "unaccounted for" is the difference between the amount produced or purchased and the amount sold and used for non-revenue purposes.

Since 2011 Monarch has been using automatic meter read (AMR) meters to record customer use and meters are read electronically. Customer meters are read monthly on a continuous cycle and the amounts of water produced and used in flushing, etc. is taken from daily operations logs to match the days of the meter read period.

Water supplied to each system comes from a variety of production facilities – groundwater wells, surface water treatment plants, or treated water purchased from others. Entry points are metered. Many have been converted to AMR, but others are still read manually and daily operating reports are kept according to the requirements of the TCEQ.

Best efforts are made to accurately determine amounts each month used for flushing and lost to leaks and repairs. Operators calculate and record the volumes based on flushing time, pipe volumes, drops in tank levels, pump run time, etc.

Diligent efforts are made by the field staff to reduce system losses where in the rural systems it is sometimes hard to find leaks and unauthorized uses. Lines are regularly walked to find leaks, production meters are calibrated, employees are educated in water loss minimization, and significant line repairs projects are done. Prior to acquisition by Monarch many of the distribution systems were installed by developers in segments over time and with varying degrees of quality control as to workmanship and materials. The company has on some occasions engaged leak detection experts to evaluate certain systems. Monarch also owns leak detection equipment.

No workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule V-5 Corporate History

Witness: George Freitag

Monarch Utilities I L.P. is a wholly owned subsidiary of SouthWest Water Company. SouthWest was incorporated in California in 1954 and reincorporated in Delaware in 1988. In 2010 the company was purchased by SW Merger Acquisition Corporation and ceased to operate as a publicly traded company. SouthWest owns and operates water and wastewater utilities providing service to customers in four states: California, Texas, Oklahoma, and Alabama. SouthWest maintains corporate offices in Sugar Land, Texas. See Schedule IV-3 for the corporate structure.

In 2004 SouthWest acquired a collection of rural water and wastewater systems from Tecon Water Holdings, L.P. through the purchase of all of the shares of Tecon Water Companies, Inc., which wholly-owned Tecon Water Company, L.P. ("Tecon"), as well as other subsidiaries. Later, Tecon's name was changed to Monarch Utilities I L.P. ("Monarch") to be the operating entity and holder of the Texas certificates of convenience and necessity (Water CCN 12983 and Sewer CCN 20899).

Prior to that, in 2000, Tecon itself was consolidated into single water and sewer CCNs from numerous Texas acquisitions made in the late 1990s. After consolidation in 2000, Tecon was providing utility service in 24 counties in Texas. The companies acquired by and consolidated into Tecon included Southwest Water Services, Inc., Resort Water Services, Inc., Holiday Water Services, Inc., Texas Water Services, Inc., Great Western Utilities Company, Plum Creek Water Company, Hanco Utilities, Inc., Ponderosa Utility Company, Suburban Utilities Company, Inc., Westview Enterprises, Inc., Forest and Grant Company, The Saginaw Park Utility Company, Inc., Payne Utilities, Inc., Texoma Services Corporation, Tanglewood Water Company, Inc., Wynnwood Haven Water Company, Carolynn Estates Water Supply Corporation, First Heritage Corporation, Highsaw Water Corporation, Associates Utility Company, Willis Water Company, Paul W. Hampton and Lela Vern Hampton d/b/a MC Water Supply and Briarwood Water Supply, John M. Vanya and David Vanya d/b/a Water Maintenance Company, MHI Water Systems, Inc. and River Oaks Water Systems, Inc., J. E. Laubach d/b/a G & S Utilities Company, Tommy R. Dutton d/b/a Scenic View Estates, and Champco Water Supply Corporation.

Monarch remained largely intact from the period of about 2004 until 2011 when it sold the Westview Subdivision System in Grayson County to the City of Southmayd. A small portion of the Western Hills Harbor system was sold to the City of Granbury in 2013. In 2015 the Blue Mound System was sold to the City of Blue Mound. In 2013 the utility system assets of Midway Water Utilities, Inc., already a subsidiary of SouthWest, were transferred to Monarch. Subsequently, Monarch sold the water system assets of that system (Crescent Oaks Beach Estates) to Mustang Special Utility District, but Midway Water Utilities, Inc. remained a SouthWest subsidiary corporation.

In 2016 Monarch Utilities, Inc., the 99.9% limited partner owner of Monarch, acquired the issued and outstanding membership interests of Ni America Texas, LLC, a Delaware limited liability company that had seven water systems. In 2020 the CCN service areas of Ni America Texas were transferred into Monarch. Also, in 2016, Monarch acquired the water and wastewater system assets from the Villas of Willowbrook Homeowners Association, Inc. And, in 2017 Monarch acquired the water system assets of Dal-High Water LLC.

In 2020 the facilities and service area of SWWC Utilities, Inc. dba Inverness Utility Company, Inc. (Inverness Point Water System) and the facilities and service area of SWWC Utilities, Inc. dba SW Utility Company (Western Trails Water System), both already owned by SouthWest, were transferred to Monarch. An application is pending (PUC Docket No. 50319) to transfer the assets and service areas of 27 water systems of SWWC Utilities, Inc. dba Water Services, Inc. to Monarch and is expected to be completed by the end of 2020.

After the completion of the transfer in PUC Docket No. 50319, Monarch Utilities I L.P. will be providing retail utility service through 115 separate public water systems and twelve separate wastewater systems to customers in 32 Texas counties and 13 municipal entities.

Counties					
Bandera	Gillespie	Hood	Matagorda	Smith	Wise
Bexar	Grayson	Johnson	Medina	Tarrant	Wood
Brazoria	Guadalupe	Kendall	Montgomery	Travis	
Chambers	Harris	Kerr	Parker	Trinity	
Comal	Hays	Liberty	Polk	Tyler	
Denton	Henderson	Marion	San Jacinto	Van Zandt	

Municipalities			
City of Aurora	City of Flower Mound	City of New Fairview	City of Payne Springs
City of Bulverde	City of Ivanhoe	City of Point Blank	
City of Buda	City of Keene	City of Shepherd	
City of Coffee City	City of Kyle	City of Willis	

No Workpapers

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

Schedule VI-1.a Compliance with TCEQ Rules

Witness: Timothy Williford

**ACTIVE COMPLIANCE ORDERS**

Line No	AGREED ORDER (a)	DATE (b)	REGULATED ENTITY (TCEQ) (c)	ALLEGED VIOLATIONS (d)	COMPLIANCE ACTIONS (e)	ADMINISTRATIVE PENALTY (f)	STATUS (g)
1	2019-0429-PWS-E	5/16/2019	TCEQ	Failure to notify the Executive Director and receive approval prior to making any significant change or addition to the system's storage and pressure maintenance capacity.	Monarch to record continuous pressure readings in the distribution system for 90-days; June-Aug 2020. This is a requirement of the pressure tank exception submitted by Monarch, and approved by TCEQ in letter dated July 17, 2019.	\$600	Continuous pressure readings are being recorded, and will be submitted to TCEQ after 90-days are completed. This is a requirement of an exception request submitted by Monarch to satisfy the system's storage and pressure maintenance violation.

Note: there are no outstanding violations or enforcement orders for wastewater at the end of the test year  
See WP/ II-VI-1a for latest inspection reports for any systems included in this application and the agreed order.

Monarch Utilities I L.P.  
Docket No. 50944  
Test Year Ending 12/31/2019  
Schedule VI-1.b Compliance with TCEQ Rules  
Witness: Timothy Williford

Consumer Confidence Reports - Violations 2018 and 2019  
See WP/VI-1.b for copies of the Consumer Confidence Reports

Line No	PWS Name (a)	PWS ID# (b)	Violation (c)	Duration (d)	Resolved ? (e)	Corrective Action (f)
1	Oak Trail Shores	1110004	Total Trihalomethanes (TTHMs)	Quarter 2, 3 and 4 2019	Yes	Ruptured liquid ammonium sulfate line resulted in free chlorine disinfection (as opposed to chloramines) This resulted in elevated TTHMs for the quarter. The line was repaired and the following quarter results were in compliance.
2	Oak Trail Shores	1110004	Surface Water Treatment Rule	Nov-19	Yes	The system had low disinfection contact time for more than four consecutive hours due to high flow rate through the treatment plant. This was a result of high demand coupled with distribution line leaks. The line leaks were repaired and the system returned to compliance immediately.
3	Lakeway Harbor	2120064	Total Trihalomethanes (TTHMs)	Quarter 2, 3 and 4 2019	Yes	The system exceeded the TTHMs MCL when the chlorination process ratio was off. Chemical feed corrections were made and the system returned to compliance the following quarter.
4	Lakeway Harbor	2120064	Haloacetic Acids (HAA5s)	Quarter 2, 3, and 4 2019	Yes	The system exceeded the HAA5s MCL when the chlorination process ratio was off. Chemical feed corrections were made and the system returned to compliance the following quarter.
5	Pinwah Pines	1870130	Total Trihalomethanes (TTHMs)	Quarter 1 2019	Yes	The system receives water supply from a wholesale supplier whose TTHMs concentration exceeded the MCL. A granular activated carbon system was installed at the Pinwah Pines treatment plant and the system returned to compliance the following quarter.
6	Pinwah Pines	1870130	Haloacetic Acids (HAA5s)	Quarter 1, 2 and 3 2019	Yes	The system receives water supply from a wholesale supplier whose HAA5s concentration exceeded the MCL. A granular activated carbon system was installed at the Pinwah Pines treatment plant and the system returned to compliance the following quarter.
7	Ridgecrest	1260035	Total Trihalomethanes (TTHMs)	Quarter 1 2019	Yes	The system receives water supply from a wholesale supplier whose TTHMs concentration exceeded the MCL. A granular activated carbon system was installed at the Ridgecrest treatment plant and the system returned to compliance the following quarter.
8	Aurora Vista	2490051	Lead Consumer Notice	Quarter 1 2019	Yes	Lead consumer notices are to be provided to customers within 30 days of receiving results. Customers received the results after the 30 day requirement.
9	Carolyn Estates	1070106	Lead Consumer Notice	Quarter 2 2018	Yes	Lead consumer notices are to be provided to customers within 30 days of receiving results. Customers received the results after the 30 day requirement.
10	Green Acres	1840120	Lead and Copper Rule	Quarter 4 2018	Yes	The system was required to test for Lead and Copper during Q4 2018. The testing was done in Q1 2019.
11	Governor's Point	2040008	Lead and Copper Rule	Quarter 4 2018	Yes	The system was required to test for Lead and Copper during Q4 2018. The testing was done in Q1 2019.

001199