

Monarch Utilities I.L.P.  
Docket No 50944  
Test Year Ending 12/31/2019  
WP/II-D-9.1.a.2 Payroll Detail - Actual Payroll Expense - Wastewater  
Witness: Edward Taussig

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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Line No	Account No.	Account Description	Reference Schedule	Per Book	Normalization	K&M	Adj Total	
1		Payroll - Comparison Year Jan - Apr 2020						
2	601	Salaries and Wages - Employees	II-D-9.1.a	-	-	-	-	
3	604	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
4	620	Materials and Supplies	II-D-9.1.a	-	-	-	-	
5	701	Salaries and Wages - Employees	II-D-9.1.a	(3,233)	-	-	(3,233)	
6	704	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
7	720	Materials and Supplies	II-D-9.1.a	-	-	-	-	
8	601.S	Salaries and Wages - Employees	II-D-9.1.a	-	-	-	-	
9	604.S	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
10	620.S	Materials and Supplies	II-D-9.1.a	-	-	-	-	
11	636.S	Contractual Services - Other	II-D-9.1.a	-	-	-	-	
12	658.S	Insurance - Workman's Compensation	II-D-9.1.a	-	-	-	-	
13								
14								
15		Regular	II-D-9.1.a	(3,233)	-	-	(3,233)	
16		Overtime	II-D-9.1.a	-	-	-	-	
17		Other	II-D-9.1.a	-	-	-	-	
18							Percent	
19		Capital	II-D-9.1.a	29,279	-	-	29,279	112.41%
20		Expense	II-D-9.1.a	(3,233)	-	-	(3,233)	-12.41%
21								
22		Total Wastewater		26,046	-	-	26,046	
23		Payroll - Test Year						
24	601	Salaries and Wages - Employees	II-D-9.1.a	-	-	-	-	
25	604	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
26	620	Materials and Supplies	II-D-9.1.a	-	-	-	-	
27	701	Salaries and Wages - Employees	II-D-9.1.a	10,591	-	-	10,591	
28	704	Employee Pensions and Benefits	II-D-9.1.a	416	-	-	416	
29	720	Materials and Supplies	II-D-9.1.a	-	-	-	-	
30	601.S	Salaries and Wages - Employees	II-D-9.1.a	-	-	-	-	
31	604.S	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
32	620.S	Materials and Supplies	II-D-9.1.a	-	-	-	-	
33	636.S	Contractual Services - Other	II-D-9.1.a	-	-	-	-	
34	658.S	Insurance - Workman's Compensation	II-D-9.1.a	-	-	-	-	
35								
36								
37		Regular	II-D-9.1.a	10,591	-	-	10,591	
38		Overtime	II-D-9.1.a	-	-	-	-	
39		Other	II-D-9.1.a	416	-	-	416	
40							Percent	
41		Capital	II-D-9.1.a	-	-	-	-	0.00%
42		Expense	II-D-9.1.a	11,007	-	-	11,007	100.00%
43								
44		Total Wastewater		11,007	-	-	11,007	
45		Payroll - Comparison Year 2018						
46	601	Salaries and Wages - Employees	II-D-9.1.a	-	-	-	-	
47	604	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
48	620	Materials and Supplies	II-D-9.1.a	-	-	-	-	
49	701	Salaries and Wages - Employees	II-D-9.1.a	7,636	-	-	7,636	
50	704	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
51	720	Materials and Supplies	II-D-9.1.a	-	-	-	-	
52	601.S	Salaries and Wages - Employees	II-D-9.1.a	-	-	-	-	
53	604.S	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	
54	620.S	Materials and Supplies	II-D-9.1.a	-	-	-	-	
55	636.S	Contractual Services - Other	II-D-9.1.a	-	-	-	-	
56	658.S	Insurance - Workman's Compensation	II-D-9.1.a	-	-	-	-	
57								
58								
59		Regular	II-D-9.1.a	7,636	-	-	7,636	
60		Overtime	II-D-9.1.a	-	-	-	-	
61		Other	II-D-9.1.a	-	-	-	-	
62							Percent	
63		Capital	II-D-9.1.a	-	-	-	-	0.00%
64		Expense	II-D-9.1.a	7,636	-	-	7,636	100.00%
65								
66		Total Wastewater		7,636	-	-	7,636	

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

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Monarch Utilities I L P  
Docket No 50944  
Test Year Ending 12/31/2019  
WP/II-D-9 I a 3 Payroll Detail - Actual Payroll Expense - Monarch Shared  
Witness Edward Taussig

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Line No	Account No	Account Description	Reference Schedule	Per Book	Normalization	K&M	Adj Total	Functionalization Factor	Water	Wastewater	Total	
1		Payroll - Comparison Year Jan - Apr 2020										
2	601	Salaries and Wages - Employees	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
3	604	Employee Pensions and Benefits	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
4	620	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
5	701	Salaries and Wages - Employees	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
6	704	Employee Pensions and Benefits	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
7	720	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
8	601 S	Salaries and Wages - Employees	II-D-9 1 a	3,691,769	-	-	3,691,769	WTR-WWR	3,248,757	443,017	3,691,769	
9	604 S	Employee Pensions and Benefits	II-D-9 1 a	884,418	-	-	884,418	WTR-WWR	778,288	106,130	884,418	
10	620 S	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
11	636 S	Contractual Services - Other	II-D-9 1 a	180,492	-	-	180,492	WTR-WWR	158,833	21,659	180,492	
12	658 S	Insurance - Workman's Compensat	II-D-9 1 a	35,032	-	-	35,032	WTR-WWR	30,828	4,204	35,032	
13				-	-	-	-	WTR-WWR	-	-	-	
14				-	-	-	-	WTR-WWR	-	-	-	
15		Regular	II-D-9 1 a	3,495,566	-	-	3,495,566	WTR-WWR	3,076,098	419,468	3,495,566	
16		Overtime	II-D-9 1 a	196,203	-	-	196,203	WTR-WWR	172,659	23,544	196,203	
17		Other	II-D-9 1 a	1,099,942	-	-	1,099,942	WTR-WWR	967,949	131,993	1,099,942	
18				-	-	-	-	WTR-WWR	-	-	-	
19		Capital	II-D-9 1 a	53,879	-	-	53,879	WTR-WWR	47,414	6,465	53,879	Percent 1.11%
20		Expense	II-D-9 1 a	4,791,711	-	-	4,791,711	WTR-WWR	4,216,706	575,005	4,791,711	98.89%
21				-	-	-	-					
22		Total Shared		4,845,590	-	-	4,845,590		4,264,119	581,471	4,845,590	
23		Payroll - Test Year										
24	601	Salaries and Wages - Employees	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
25	604	Employee Pensions and Benefits	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
26	620	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
27	701	Salaries and Wages - Employees	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
28	704	Employee Pensions and Benefits	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
29	720	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
30	601 S	Salaries and Wages - Employees	II-D-9 1 a	8,706,891	-	649,770	9,356,661	WTR-WWR	8,233,861	1,122,799	9,356,661	
31	604 S	Employee Pensions and Benefits	II-D-9 1 a	2,617,529	-	204,138	2,821,667	WTR-WWR	2,483,067	338,600	2,821,667	
32	620 S	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
33	636 S	Contractual Services - Other	II-D-9 1 a	184,948	-	(51,154)	133,794	WTR-WWR	117,739	16,055	133,794	
34	658 S	Insurance - Workman's Compensat	II-D-9 1 a	20,155	-	-	20,155	WTR-WWR	17,736	2,419	20,155	
35				-	-	-	-	WTR-WWR	-	-	-	
36				-	-	-	-	WTR-WWR	-	-	-	
37		Regular	II-D-9 1 a	8,081,254	-	691,543	8,772,797	WTR-WWR	7,720,061	1,052,736	8,772,797	
38		Overtime	II-D-9 1 a	625,637	-	(41,773)	583,864	WTR-WWR	513,800	70,064	583,864	
39		Other	II-D-9 1 a	2,822,631	-	152,984	2,975,615	WTR-WWR	2,618,542	357,074	2,975,615	
40				-	-	-	-	WTR-WWR	-	-	-	
41		Capital	II-D-9 1 a	1,386,974	-	94,346	1,481,320	WTR-WWR	1,303,562	177,758	1,481,320	Percent 10.72%
42		Expense	II-D-9 1 a	11,529,522	-	802,754	12,332,276	WTR-WWR	10,852,403	1,479,873	12,332,276	89.28%
43				-	-	-	-					
44		Total Shared		12,916,496	-	897,100	13,813,596		12,155,965	1,657,632	13,813,596	
45		Payroll - Comparison Year 2018										
46	601	Salaries and Wages - Employees	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
47	604	Employee Pensions and Benefits	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
48	620	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
49	701	Salaries and Wages - Employees	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
50	704	Employee Pensions and Benefits	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
51	720	Materials and Supplies	II-D-9 1 a	-	-	-	-	WTR-WWR	-	-	-	
52	601 S	Salaries and Wages - Employees	II-D-9 1 a	3,046,771	-	-	3,046,771	WTR-WWR	2,620,223	426,548	3,046,771	
53	604 S	Employee Pensions and Benefits	II-D-9 1 a	958,419	-	-	958,419	WTR-WWR	824,740	134,179	958,419	
54	620 S	Materials and Supplies	II-D-9 1 a	(1,195)	-	-	(1,195)	WTR-WWR	(1,028)	(167)	(1,195)	
55	636 S	Contractual Services - Other	II-D-9 1 a	34,977	-	-	34,977	WTR-WWR	30,080	4,897	34,977	
56	658 S	Insurance - Workman's Compensat	II-D-9 1 a	(62,895)	-	-	(62,895)	WTR-WWR	(54,090)	(8,805)	(62,895)	
57				-	-	-	-	WTR-WWR	-	-	-	
58				-	-	-	-	WTR-WWR	-	-	-	
59		Regular	II-D-9 1 a	2,560,157	-	-	2,560,157	WTR-WWR	2,201,735	358,422	2,560,157	
60		Overtime	II-D-9 1 a	486,614	-	-	486,614	WTR-WWR	418,488	68,126	486,614	
61		Other	II-D-9 1 a	929,306	-	-	929,306	WTR-WWR	799,203	130,103	929,306	
62				-	-	-	-	WTR-WWR	-	-	-	
63		Capital	II-D-9 1 a	915,910	-	-	915,910	WTR-WWR	787,683	128,227	915,910	Percent 18.72%
64		Expense	II-D-9 1 a	3,976,077	-	-	3,976,077	WTR-WWR	3,419,426	556,651	3,976,077	81.28%
65				-	-	-	-					
66		Total Shared		4,891,987	-	-	4,891,987		4,207,109	684,878	4,891,987	

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  
WP/II-D-9.1.a 4 Payroll Detail - Actual Payroll Expense - Combined  
Witness: Edward Taussig

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Line No	Account No.	Account Description	Reference Schedule	Per Book	Normalization	K&M	Adj Total	Functionalization Factor	Water	Wastewater	Total	
1		<u>Payroll - Comparison Year 2020</u>										
2	601	Salaries and Wages - Employees	II-D-9.1.a	97,089	-	-	97,089	WTR-WWR	81,038	11,051	92,089	
3	604	Employee Pensions and Benefits	II-D-9.1.a	186	-	-	186	WTR-WWR	164	22	186	
4	620	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
5	701	Salaries and Wages - Employees	II-D-9.1.a	(3,233)	-	-	(3,233)	WTR-WWR	(2,845)	(388)	(3,233)	
6	704	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
7	720	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
8	601.S	Salaries and Wages - Employees	II-D-9.1.a	3,691,769	-	-	3,691,769	WTR-WWR	3,248,757	443,012	3,691,769	
9	604.S	Employee Pensions and Benefits	II-D-9.1.a	884,418	-	-	884,418	WTR-WWR	778,288	106,130	884,418	
10	620.S	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
11	636.S	Contractual Services - Other	II-D-9.1.a	180,492	-	-	180,492	WTR-WWR	158,833	21,659	180,492	
12	658.S	Insurance - Workman's Compensat	II-D-9.1.a	35,032	-	-	35,032	WTR-WWR	30,828	4,204	35,032	
13								WTR-WWR				
14								WTR-WWR				
15		Regular	II-D-9.1.a	3,584,422	-	-	3,584,422	WTR-WWR	3,154,291	430,131	3,584,422	
16		Overtime	II-D-9.1.a	196,203	-	-	196,203	WTR-WWR	172,659	23,544	196,203	
17		Other	II-D-9.1.a	1,100,128	-	-	1,100,128	WTR-WWR	968,113	132,015	1,100,128	
18								WTR-WWR				Percent
19		Capital	II-D-9.1.a	559,453	-	-	559,453	WTR-WWR	492,319	67,134	559,453	10.28%
20		Expense	II-D-9.1.a	4,880,753	-	-	4,880,753	WTR-WWR	4,295,063	585,690	4,880,753	89.72%
21												
22		Grand Total		5,440,206	-	-	5,440,206		4,787,381	652,825	5,440,206	
23		<u>Payroll - Test Year</u>										
24	601	Salaries and Wages - Employees	II-D-9.1.a	364,989	13,198	10,090	388,277	WTR-WWR	341,684	46,593	388,277	
25	604	Employee Pensions and Benefits	II-D-9.1.a	1,989	-	-	1,989	WTR-WWR	1,750	239	1,989	
26	620	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
27	701	Salaries and Wages - Employees	II-D-9.1.a	10,591	-	-	10,591	WTR-WWR	9,320	1,271	10,591	
28	704	Employee Pensions and Benefits	II-D-9.1.a	416	-	-	416	WTR-WWR	366	50	416	
29	720	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
30	601.S	Salaries and Wages - Employees	II-D-9.1.a	8,706,891	-	649,770	9,356,661	WTR-WWR	8,233,861	1,122,799	9,356,661	
31	604.S	Employee Pensions and Benefits	II-D-9.1.a	2,617,529	-	204,138	2,821,667	WTR-WWR	2,483,067	338,600	2,821,667	
32	620.S	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
33	636.S	Contractual Services - Other	II-D-9.1.a	184,948	-	(51,154)	133,794	WTR-WWR	117,739	16,055	133,794	
34	658.S	Insurance - Workman's Compensat	II-D-9.1.a	20,155	-	-	20,155	WTR-WWR	17,736	2,419	20,155	
35								WTR-WWR				
36								WTR-WWR				
37		Regular	II-D-9.1.a	8,456,834	13,198	701,633	9,171,665	WTR-WWR	8,071,065	1,100,600	9,171,665	
38		Overtime	II-D-9.1.a	625,637	-	(41,773)	583,864	WTR-WWR	513,800	70,064	583,864	
39		Other	II-D-9.1.a	2,825,036	-	152,984	2,978,020	WTR-WWR	2,620,657	357,362	2,978,020	
40								WTR-WWR				Percent
41		Capital	II-D-9.1.a	1,386,974	-	94,346	1,481,320	WTR-WWR	1,303,562	177,758	1,481,320	10.42%
42		Expense	II-D-9.1.a	11,907,507	13,198	812,844	12,733,549	WTR-WWR	11,205,523	1,528,026	12,733,549	89.58%
43												
44		Grand Total		13,294,481	13,198	907,190	14,214,869		12,509,085	1,705,784	14,214,869	
45		<u>Payroll - Comparison Year 2018</u>										
46	601	Salaries and Wages - Employees	II-D-9.1.a	352,967	-	-	352,967	WTR-WWR	303,557	49,415	352,967	
47	604	Employee Pensions and Benefits	II-D-9.1.a	695	-	-	695	WTR-WWR	598	97	695	
48	620	Materials and Supplies	II-D-9.1.a	1,195	-	-	1,195	WTR-WWR	1,028	167	1,195	
49	701	Salaries and Wages - Employees	II-D-9.1.a	7,636	-	-	7,636	WTR-WWR	6,567	1,069	7,636	
50	704	Employee Pensions and Benefits	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
51	720	Materials and Supplies	II-D-9.1.a	-	-	-	-	WTR-WWR	-	-	-	
52	601.S	Salaries and Wages - Employees	II-D-9.1.a	3,046,771	-	-	3,046,771	WTR-WWR	2,620,223	426,548	3,046,771	
53	604.S	Employee Pensions and Benefits	II-D-9.1.a	958,419	-	-	958,419	WTR-WWR	824,240	134,179	958,419	
54	620.S	Materials and Supplies	II-D-9.1.a	(1,195)	-	-	(1,195)	WTR-WWR	(1,028)	(167)	(1,195)	
55	636.S	Contractual Services - Other	II-D-9.1.a	34,977	-	-	34,977	WTR-WWR	30,080	4,897	34,977	
56	658.S	Insurance - Workman's Compensat	II-D-9.1.a	(62,895)	-	-	(62,895)	WTR-WWR	(54,090)	(8,805)	(62,895)	
57								WTR-WWR				
58								WTR-WWR				
59		Regular	II-D-9.1.a	2,920,761	-	-	2,920,761	WTR-WWR	2,511,854	408,906	2,920,761	
60		Overtime	II-D-9.1.a	486,614	-	-	486,614	WTR-WWR	418,488	68,126	486,614	
61		Other	II-D-9.1.a	931,196	-	-	931,196	WTR-WWR	800,829	130,367	931,196	
62								WTR-WWR				Percent
63		Capital	II-D-9.1.a	915,910	-	-	915,910	WTR-WWR	787,683	128,227	915,910	17.43%
64		Expense	II-D-9.1.a	4,338,570	-	-	4,338,570	WTR-WWR	3,731,171	607,400	4,338,570	82.57%
65												
66		Grand Total		5,254,480	-	-	5,254,480		4,518,853	735,627	5,254,480	

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  
WP/II-D-9.1.b.1 Actual Payroll Expense by NARUC  
Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Note: Excluded NARUC Acct 675 and 775 since these are "shared" allocated costs								
2									
3						<b>Total Payroll</b>			
4						Regular	NARUC 601, 601.S, 701 Salaries and Wages		
5						Overtime	GL Account 610300		
6						Other	All other NARUC accounts		
7									
8		NARUC	NARUC Account Description	Sum of Balance	Sum of	Sum of	Sum of Known &	Sum of Balance	Reference
9	Test Year	601	Salaries and Wages - Employees	Per Book	Normalization	Normalized	Measurable	for Rate Case	
10		604	Employee Pensions and Benefits	364,989	13,198	Balance	10,090	388,278	
11		620	Materials and Supplies	1,989	-	378,187	-	1,989	
12		701	Salaries and Wages - Employees	-	-	1,989	-	-	
13		704	Employee Pensions and Benefits	10,591	-	10,591	-	10,591	
14		601.S	Salaries and Wages - Employees	416	-	416	-	416	
15		604.S	Employee Pensions and Benefits	8,706,891	-	8,706,891	649,770	9,356,661	
16		620.S	Materials and Supplies	2,617,529	-	2,617,529	204,138	2,821,667	
17		636.S	Contractual Services - Other	-	-	-	-	-	
18		658.S	Insurance - Workman's Compensation	184,948	-	184,948	(51,154)	133,794	
19	Test Year Total			20,155	-	20,155	-	20,155	
20	Comparison Year - 2018	601	Salaries and Wages - Employees	11,907,507	13,198	11,920,705	812,844	12,733,549	II-D-9.1.a
21		604	Employee Pensions and Benefits	352,967	-	352,967	-	352,967	
22		620	Materials and Supplies	695	-	695	-	695	
23		701	Salaries and Wages - Employees	-	-	-	-	-	
24		601.S	Salaries and Wages - Employees	7,636	-	7,636	-	7,636	
25		604.S	Employee Pensions and Benefits	3,046,771	-	3,046,771	-	3,046,771	
26		620.S	Materials and Supplies	958,419	-	958,419	-	958,419	
27		636.S	Contractual Services - Other	-	-	-	-	-	
28		658.S	Insurance - Workman's Compensation	34,977	-	34,977	-	34,977	
29	Comparison Year - 2018 Total			(62,895)	-	(62,895)	-	(62,895)	
30	Comparison Year - 2017	601	Salaries and Wages - Employees	4,338,571	-	4,338,571	-	4,338,571	II-D-9.1.a
31		604	Employee Pensions and Benefits	286,286	-	286,286	-	286,286	
32		620	Materials and Supplies	1,894	-	1,894	-	1,894	
33		636	Contractual Services - Other	863	-	863	-	863	
34		701	Salaries and Wages - Employees	-	-	-	-	-	
35		704	Employee Pensions and Benefits	9,489	-	9,489	-	9,489	
36		720	Materials and Supplies	790	-	790	-	790	
37		601.S	Salaries and Wages - Employees	18	-	18	-	18	
38		604.S	Employee Pensions and Benefits	3,032,688	-	3,032,688	-	3,032,688	
39		620.S	Materials and Supplies	1,334,980	-	1,334,980	-	1,334,980	
40		636.S	Contractual Services - Other	(881)	-	(881)	-	(881)	
41		658.S	Insurance - Workman's Compensation	19,353	-	19,353	-	19,353	
42	Comparison Year - 2017 Total			5,467	-	5,467	-	5,467	
43				4,690,947	-	4,690,947	-	4,690,947	

Monarch Utilities I L.P.  
Docket No. 50944  
Test Year Ending 12/31/2019  
WP/II-D-9.1.b.1 Actual Payroll Expense by NARUC  
Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
44				Regular excluding Overtime GL# 610300					
45									
				Sum of Balance	Sum of	Sum of	Sum of Known &	Sum of Balance	Reference
			NARUC Account Description	Per Book	Normalization	Normalized Balance	Measurable	for Rate Case	
46		NARUC							
47	Test Year	601	Salaries and Wages - Employees	364,989	13,198	378,187	10,090	388,278	
48		701	Salaries and Wages - Employees	10,591	-	10,591	-	10,591	
49		601.S	Salaries and Wages - Employees	8,081,254	-	8,081,254	691,543	8,772,797	
50	<b>Test Year Total</b>			<b>8,456,835</b>	<b>13,198</b>	<b>8,470,033</b>	<b>701,633</b>	<b>9,171,665</b>	II-D-9.1.a
51	Comparison Year - 2018	601	Salaries and Wages - Employees	352,967	-	352,967	-	352,967	
52		701	Salaries and Wages - Employees	7,636	-	7,636	-	7,636	
53		601.S	Salaries and Wages - Employees	2,560,157	-	2,560,157	-	2,560,157	
54	<b>Comparison Year - 2018 Total</b>			<b>2,920,760</b>	<b>-</b>	<b>2,920,760</b>	<b>-</b>	<b>2,920,760</b>	II-D-9.1.a
55	Comparison Year - 2017	601	Salaries and Wages - Employees	286,286	-	286,286	-	286,286	
56		701	Salaries and Wages - Employees	9,489	-	9,489	-	9,489	
57		601.S	Salaries and Wages - Employees	2,644,540	-	2,644,540	-	2,644,540	
58	<b>Comparison Year - 2017 Total</b>			<b>2,940,315</b>	<b>-</b>	<b>2,940,315</b>	<b>-</b>	<b>2,940,315</b>	
59									
60				Only Overtime GL# 610300					
61									
				Sum of Balance	Sum of	Sum of	Sum of Known &	Sum of Balance	
			NARUC Account Description	Per Book	Normalization	Normalized Balance	Measurable	for Rate Case	
62		NARUC							
63	Test Year	601	Salaries and Wages - Employees	-	-	-	-	-	
64		601.S	Salaries and Wages - Employees	625,637	-	625,637	(41,773)	583,864	
65	<b>Test Year Total</b>			<b>625,637</b>	<b>-</b>	<b>625,637</b>	<b>(41,773)</b>	<b>583,864</b>	II-D-9.1.a
66	Comparison Year - 2018	601.S	Salaries and Wages - Employees	486,614	-	486,614	-	486,614	
67	<b>Comparison Year - 2018 Total</b>			<b>486,614</b>	<b>-</b>	<b>486,614</b>	<b>-</b>	<b>486,614</b>	II-D-9.1.a
68	Comparison Year - 2017	601.S	Salaries and Wages - Employees	388,148	-	388,148	-	388,148	
69	<b>Comparison Year - 2017 Total</b>			<b>388,148</b>	<b>-</b>	<b>388,148</b>	<b>-</b>	<b>388,148</b>	
70									

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-D-9.1.b.1 Actual Payroll Expense by NARUC

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
71				Other - All Other NARUC					
72									
				Sum of Balance	Sum of	Sum of	Sum of Known &	Sum of Balance	
				Per Book	Normalization	Normalized	Measurable	for Rate Case	
						Balance			
73		NARUC	NARUC Account Description						
74	Test Year	604	Employee Pensions and Benefits	1,989	-	1,989	-	1,989	
75		620	Materials and Supplies	-	-	-	-	-	
76		704	Employee Pensions and Benefits	416	-	416	-	416	
77		604.S	Employee Pensions and Benefits	2,617,529	-	2,617,529	204,138	2,821,667	
78		620.S	Materials and Supplies	-	-	-	-	-	
79		636.S	Contractual Services - Other	184,948	-	184,948	(51,154)	133,794	
80		658.S	Insurance - Workman's Compensation	20,155	-	20,155	-	20,155	
81	<b>Test Year Total</b>			<b>2,825,036</b>	-	<b>2,825,036</b>	<b>152,984</b>	<b>2,978,020</b>	II-D-9.1.a
82	Comparison Year - 2018	604	Employee Pensions and Benefits	695	-	695	-	695	
83		620	Materials and Supplies	-	-	-	-	-	
84		604.S	Employee Pensions and Benefits	958,419	-	958,419	-	958,419	
85		620.S	Materials and Supplies	-	-	-	-	-	
86		636.S	Contractual Services - Other	34,977	-	34,977	-	34,977	
87		658.S	Insurance - Workman's Compensation	(62,895)	-	(62,895)	-	(62,895)	
88	<b>Comparison Year - 2018 Total</b>			<b>931,197</b>	-	<b>931,197</b>	-	<b>931,197</b>	II-D-9.1.a
89	Comparison Year - 2017	604	Employee Pensions and Benefits	1,894	-	1,894	-	1,894	
90		620	Materials and Supplies	863	-	863	-	863	
91		636	Contractual Services - Other	-	-	-	-	-	
92		704	Employee Pensions and Benefits	790	-	790	-	790	
93		720	Materials and Supplies	18	-	18	-	18	
94		604.S	Employee Pensions and Benefits	1,334,980	-	1,334,980	-	1,334,980	
95		620.S	Materials and Supplies	(881)	-	(881)	-	(881)	
96		636.S	Contractual Services - Other	19,353	-	19,353	-	19,353	
97		658.S	Insurance - Workman's Compensation	5,467	-	5,467	-	5,467	
98	<b>Comparison Year - 2017 Total</b>			<b>1,362,484</b>	-	<b>1,362,484</b>	-	<b>1,362,484</b>	II-D-9.1.a

Note: The source of any amounts included in this workbook 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

WP/II-D-9.1.b.2 Test Year Actual Payroll Regular Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Note: Excluded NARUC Acct 675 and 775 since these are "shared" allocated costs						
2							
			<b>Sum of</b>	<b>Sum of</b>	<b>Sum of</b>	<b>Sum of Known &amp;</b>	<b>Sum of Balance</b>
3		<b>Fiscal year/period</b>	<b>Balance Per</b>	<b>Normalization</b>	<b>Normalized</b>	<b>Measurable</b>	<b>for Rate Case</b>
4	<b>Test Year</b>	(blank)	<b>Book</b>		<b>Balance</b>		
5		2019/12	390,064	-	390,064	654	390,718
6		2019/11	756,934	531	757,465	1,386	758,851
7		2019/10	677,393	582	677,975	431	678,406
8		2019/09	725,372	1,205	726,577	791	727,367
9		2019/08	662,775	1,323	664,098	1,369	665,467
10		2019/07	781,727	1,438	783,165	784	783,949
11		2019/06	629,817	1,072	630,890	1,817	632,707
12		2019/05	777,763	1,864	779,626	1,465	781,091
13		2019/04	734,177	761	734,938	-	734,938
14		2019/03	688,833	1,724	690,556	495	691,051
15		2019/02	905,040	1,557	906,596	825	907,421
16		2019/01	726,939	1,142	728,081	75	728,156
17	<b>Test Year Total</b>		<b>8,456,835</b>	<b>13,198</b>	<b>8,470,033</b>	<b>701,633</b>	<b>9,171,665</b>
18	<b>Reference</b>		<b>II-D-9.1.b</b>				

Note: The source of any amounts included in this workbook 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

WP/II-D-9.1.b.3 Test Year Actual Payroll Overtime Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Note: Excluded NARUC Acct 675 and 775 since these are "shared" allocated costs						
2							
			<b>Sum of Balance</b>	<b>Sum of</b>	<b>Sum of</b>	<b>Sum of Known &amp;</b>	<b>Sum of Balance</b>
3	<b>Test Year</b>	<b>Fiscal year/period</b>	<b>Per Book</b>	<b>Normalization</b>	<b>Normalized Balance</b>	<b>Measurable</b>	<b>for Rate Case</b>
4		(blank)			-	(41,773)	(41,773)
5		2019/12	48,415	-	48,415	-	48,415
6		2019/11	49,409	-	49,409	-	49,409
7		2019/10	55,875	-	55,875	-	55,875
8		2019/09	54,811	-	54,811	-	54,811
9		2019/08	58,528	-	58,528	-	58,528
10		2019/07	57,666	-	57,666	-	57,666
11		2019/06	47,369	-	47,369	-	47,369
12		2019/05	47,580	-	47,580	-	47,580
13		2019/04	52,334	-	52,334	-	52,334
14		2019/03	44,880	-	44,880	-	44,880
15		2019/02	42,420	-	42,420	-	42,420
16		2019/01	66,349	-	66,349	-	66,349
17	<b>Test Year Total</b>		<b>625,637</b>	-	<b>625,637</b>	<b>(41,773)</b>	<b>583,864</b>
18		<b>Reference</b>	<b>II-D-9.1.b</b>				

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



**Monarch Utilities I L.P.**

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Test Year Ending 12/31/2019

WP/II-D-9.1.b.4 Test Year Actual Payroll Other Expense

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Note: Excluded NARUC Acct 675 and 775 since these are "shared" allocated costs						
2							
			Sum of	Sum of	Sum of	Sum of Known &	Sum of Balance
			Balance Per	Normalization	Normalized	Measurable	for Rate Case
3		Fiscal year/period	Book		Balance		
4	<b>Test Year</b>	(blank)		-	-	152,984	152,984
5		2019/12	186,321	-	186,321	-	186,321
6		2019/11	230,032	-	230,032	-	230,032
7		2019/10	11,229	-	11,229	-	11,229
8		2019/10	227,063	-	227,063	-	227,063
9		2019/09	11,343	-	11,343	-	11,343
10		2019/09	247,623	-	247,623	-	247,623
11		2019/08	13,586	-	13,586	-	13,586
12		2019/08	201,132	-	201,132	-	201,132
13		2019/07	13,441	-	13,441	-	13,441
14		2019/07	200,844	-	200,844	-	200,844
15		2019/06	13,932	-	13,932	-	13,932
16		2019/06	204,316	-	204,316	-	204,316
17		2019/05	12,914	-	12,914	-	12,914
18		2019/05	248,147	-	248,147	-	248,147
19		2019/04	10,253	-	10,253	-	10,253
20		2019/04	197,540	-	197,540	-	197,540
21		2019/03	12,931	-	12,931	-	12,931
22		2019/03	264,848	-	264,848	-	264,848
23		2019/02	11,956	-	11,956	-	11,956
24		2019/02	294,858	-	294,858	-	294,858
25		2019/01	10,244	-	10,244	-	10,244
26		2019/01	200,483	-	200,483	-	200,483
27	<b>Test Year Total</b>		<b>2,825,036</b>	-	<b>2,825,036</b>	<b>152,984</b>	<b>2,978,020</b>
28		<b>Reference</b>	<b>II-D-9.1.b</b>				

Note: The source of any amounts included in this workpaper 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

WP/II-D-9.1.b.5 2018 Actual Payroll Regular Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)
1			
2	<b>Fiscal year/period</b>	<b>Total</b>	<b>Reference</b>
3	December-18	240,125	
4	November-18	243,136	
5	October-18	255,852	
6	September-18	215,468	
7	August-18	249,892	
8	July-18	242,569	
9	June-18	232,248	
10	May-18	261,563	
11	April-18	220,897	
12	March-18	251,875	
13	February-18	207,622	
14	January-18	299,513	
15	<b>Grand Total</b>	<b>2,920,760</b>	<b>II-D-9.1.b</b>

Note: The source of any amounts included in this workpaper 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

WP/II-D-9.1.b.6 2018 Actual Payroll Overtime Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)
1			
2	<b>Fiscal year/period</b>	<b>Total</b>	<b>Reference</b>
3	December-18	40,091	
4	November-18	33,878	
5	October-18	40,720	
6	September-18	43,116	
7	August-18	61,329	
8	July-18	46,214	
9	June-18	46,613	
10	May-18	28,300	
11	April-18	41,749	
12	March-18	31,896	
13	February-18	26,067	
14	January-18	46,641	
15	<b>Grand Total</b>	<b>486,614</b>	<b>II-D-9.1.b</b>

Note: The source of any amounts included in this workpaper 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

WP/II-D-9.1.b.7 2018 Actual Payroll Other Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)
1					
2	<b>Fiscal year/period</b>	<b>Total</b>	<b>Reference</b>		
3	December-18	(1,231)			
4	November-18	103,881			
5	October-18	104,649			
6	September-18	74,347			
7	August-18	89,643			
8	July-18	90,878			
9	June-18	(27,515)			
10	May-18	93,020			
11	April-18	91,760			
12	March-18	94,425			
13	February-18	127,191			
14	January-18	90,149			
15	<b>Grand Total</b>	<b>931,197</b>	<b>II-D-9.1.b</b>		

Note: The source of any amounts included in this workpaper 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

WP/II-D-9.1.b.8 2020 January-April Actual Payroll Regular Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)
1			
2	<b>Fiscal year/period</b>	<b>Total</b>	<b>Reference</b>
3	April-20	954,144	
4	March-20	864,877	
5	February-20	831,097	
6	January-20	934,304	
7	<b>Grand Total</b>	<b>3,584,422</b>	<b>II-D-9.1.b</b>

Note: The source of any amounts included in this workbook 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

WP/II-D-9.1.b.9 2020 January-April Actual Payroll Overtime Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)
1				
2	<b>Fiscal year/period</b>	<b>Total</b>	<b>Reference</b>	
3	April-20	55,264		
4	March-20	47,996		
5	February-20	41,852		
6	January-20	51,091		
7	<b>Grand Total</b>	<b>196,203</b>	<b>II-D-9.1.b</b>	

Note: The source of any amounts included in this workbook 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

WP/II-D-9.1.b.10 2020 January-April Actual Payroll Other Expense by Month

Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)	(f)
1						
2	<b>Fiscal year/period</b>		<b>Total</b>	<b>Reference</b>		
3	April-20		237,661			
4	March-20		272,331			
5	February-20		356,707			
6	January-20		233,430			
7	<b>Grand Total</b>		<b>1,100,128</b>	<b>II-D-9.1.b</b>		

Note: The source of any amounts included in this workbook 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  
 WP/II-D-9.1.b.11 Actual Payroll Capitalized by Month  
 Witness: Edward Taussig

Line No	(a)	(b)	(c)	(d)	(e)
1	<b>Jan-Apr 2020</b>	<b>Fiscal year/period</b>	<b>Wages Capitalized</b>	<b>Wages Expensed</b>	<b>Grand Total</b>
2		Apr	145,488	830,932	976,421
3		Mar	185,906	757,525	943,432
4		Feb	109,497	823,443	932,940
5		Jan	118,562	863,499	982,061
6	<b>Jan-Apr 2020 Total</b>		<b>559,453</b>	<b>3,275,400</b>	<b>3,834,853</b>
7		<b>Reference</b>	<b>II-D-9.1.b</b>		
8					
9					
10					
11		<b>Fiscal year/period</b>	<b>Wages Capitalized</b>	<b>Wages Expensed</b>	<b>Grand Total</b>
12	<b>Test Year</b>	Dec	407,916	569,545	977,460
13		Nov	117,770	820,794	938,564
14		Oct	176,740	761,042	937,782
15		Sep	70,581	791,283	861,864
16		Aug	122,403	724,240	846,643
17		Jul	103,702	802,348	906,050
18		Jun	85,446	699,035	784,481
19		May	81,712	826,384	908,095
20		Apr	84,405	802,979	887,383
21		Mar	46,041	783,228	829,269
22		Feb	37,520	977,871	1,015,391
23		Jan	52,739	851,806	904,545
24	<b>Test Year Total</b>		<b>1,386,974</b>	<b>9,410,554</b>	<b>10,797,529</b>
25		<b>Reference</b>	<b>II-D-9.1.b</b>		
26					
27					
28					
29		<b>Fiscal year/period</b>	<b>Wages Capitalized</b>	<b>Wages Expensed</b>	<b>Grand Total</b>
30	<b>Comparison Year 2018</b>	Dec	98,186	566,470	664,656
31		Nov	79,246	725,770	805,016
32		Oct	69,584	789,635	859,220
33		Sep	72,823	645,123	717,946
34		Aug	103,862	708,331	812,194
35		Jul	76,271	730,544	806,815
36		Jun	88,860	484,221	573,080
37		May	68,704	534,653	603,356
38		Apr	95,175	806,525	901,700
39		Mar	84,013	760,241	844,254
40		Feb	57,635	744,192	801,827
41		Jan	21,551	828,103	849,654
42	<b>Comparison Year 2018 Total</b>		<b>915,910</b>	<b>8,323,809</b>	<b>9,239,719</b>
43		<b>Reference</b>	<b>II-D-9.1.b</b>		

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



**WP/II-D-9.1.d.1 is Highly  
Sensitive Protected Material  
and being provided under  
seal.**

**WP/II-D-9.1.f is Highly  
Sensitive Protected Material  
and being provided under  
seal.**

**WP/II-D-9.1.g is Highly  
Sensitive Protected Material  
and being provided under  
seal.**

Monarch Utilities I L P.  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 WP/II-D-9.3.b.1 Other Payroll Information - Number of Employees  
 Witness: Edward Taussig

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

Line

No Formulas:

1 Monarch Direct HC Number = Texas Utilities HC x Test Year Direct HC % Ratio  
 2 Monarch Allocated HC Number = Texas Utilities HC x Test Year Direct HC % Ratio

Average Annual Headcount		Per HR Reports	2015 Headcount												2016 Headcount											
			2015 Avg												2016 Avg											
Total Texas Utilities HC			127												130											
<b>Test Yr Ratio</b>																										
Direct HC as % of Total TXU HC	47%	Monarch Direct HC Number	60												61											
Allocated HC % of Total TXU HC	22%	Monarch Allocated HC Number	28												29											
		<b>Monarch Total HC</b>	<b>88</b>												<b>90</b>											

Monthly Headcount		Per HR Reports	2017 Headcount												2018 Headcount													
			2017 Avg												2018 Avg													
Total Texas Utilities HC			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2018 Avg	
			133	132	132	131	133	132	134	135	136	135	134	135	134	136	135	137	137	135	137	135	133	134	137	142	143	137
<b>Test Yr Ratio</b>																												
Direct HC as % of Total TXU HC	47%	Monarch Direct HC Number	61	62	62	62	63	62	63	63	64	63	63	63	64	64	64	64	64	64	64	63	63	64	67	67	64	
Allocated HC % of Total TXU HC	22%	Monarch Allocated HC Number	29	29	29	29	29	29	29	30	30	30	29	30	29	30	30	30	30	30	30	29	30	30	31	32	30	
		<b>Monarch Total HC</b>	<b>92</b>	<b>91</b>	<b>91</b>	<b>90</b>	<b>92</b>	<b>91</b>	<b>92</b>	<b>93</b>	<b>94</b>	<b>93</b>	<b>92</b>	<b>93</b>	<b>92</b>	<b>94</b>	<b>93</b>	<b>95</b>	<b>95</b>	<b>93</b>	<b>95</b>	<b>93</b>	<b>92</b>	<b>93</b>	<b>95</b>	<b>98</b>	<b>99</b>	<b>94</b>

Note: The source of any amounts included in this workpaper 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  
 WP/II-D-9 3.b.2 Other Payroll Information - Number of Employees  
 Witness Edward Taussig

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

Line No

Based Cost Center resource split according to Meter Equivalents in Work Area

Texas Utilities Headcount per Cost Center			Source: HR Reports															
Group	Cost Ctr	Cost Center	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20
Pottsboro Ops	30200094	Pottsboro Ops	6	6	6	6	6	6	6	6	6	6	6	6	6	7	7	7
East Operations	30200095	Benbrook Ops	16	17	17	17	15	13	15	15	16	17	18	18	18	18	18	19
East Operations	30200096	Mabank Ops	17	17	17	17	17	17	18	18	18	17	17	17	18	18	19	19
East Operations	30200097	Conroe Ops	21	21	20	19	18	17	18	20	19	19	19	19	18	19	19	19
East Operations Total			54	55	54	53	50	47	51	53	53	53	54	54	54	55	56	57
East Mgmt	30200301	East Mgmt	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
Utility Support	30200327	Administrative TXU	13	14	14	15	15	15	15	16	17	14	14	14	14	14	15	15
Utility Support	30200328	Customer Service TXU	19	18	18	18	19	19	18	18	18	18	15	16	16	17	17	18
Utility Support	30200329	Accounting TXU	8	9	9	9	9	9	9	9	9	9	9	8	8	8	8	8
Utility Support	30200332	Engineering TXU	0	0	0	0	0	0	0	0	0	5	4	4	4	7	6	6
Utility Support Total			40	41	41	42	43	43	42	43	44	46	42	42	42	46	46	47
West Operations	30200330	Austin Monarch Ops	6	6	6	6	7	7	7	7	7	7	7	8	8	8	8	8
West Operations	30200331	SA Monarch Ops	12	12	12	12	12	12	12	12	12	12	12	12	12	11	11	11
West Operations	30200333	West Mgmt	5	5	5	5	5	5	5	5	4	3	4	4	4	4	4	4
West Operations	20000000	Windermere Ops	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10	9
West Operations	20000027	Hornsby Bend Ops	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3
OK Operations	20000097	Tenkiller Ops	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Total TXU Headcount Number			142	144	143	143	142	139	141	144	144	144	143	144	143	149	148	149

Dec-19 128 Apr-20 136 Monarch Only

Monarch Meter Equivalents Source: Connection Equivalents based on Tiered Usage December 2018

Company	Group	Cost Center	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20
Monarch	Pottsboro	Pottsboro	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%	84.9%
Monarch	East Operations	Various	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Monarch	East Mgmt	East Mgmt	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%	98.1%
Monarch	Utility Support	Various	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%	57.9%
Monarch	Austin	Austin Monarch Ops	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	13.6%
Monarch	San Antonio	SA Monarch Ops	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Monarch	West Mgmt	West Mgmt	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%	26.7%
SWWC Utilities, Inc	Austin	Windermere Ops	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SWWC Utilities, Inc	Austin	Hornsby Bend Ops	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SWWC Utilities, Inc	Austin	Windermere	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Formula: Total Headcount Per Cost Center x Monarch Meter Equivalents

Source	Group	Cost Center	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20
Shared Allocated	Pottsboro	Pottsboro	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	6
Monarch Direct	East Operations	Various	54	55	54	53	50	47	51	53	53	54	54	54	54	55	56	57
Monarch Direct	East Mgmt	East Mgmt	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
Allocated	Utility Support	Various	23	24	24	24	25	25	24	25	25	27	24	24	24	27	27	27
Allocated	Austin	Austin Monarch Ops	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Monarch Direct	San Antonio	SA Monarch Ops	12	12	12	12	12	12	12	12	12	12	12	12	12	12	11	11
Allocated	West Mgmt	West Mgmt	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Allocated	Austin	Windermere Ops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocated	Austin	Hornsby Bend Ops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Allocated	Austin	Windermere	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Monarch Headcount			99	101	100	99	97	94	98	100	101	100	99	100	100	104	104	105

Test Year Avg HC Test Year Ratio %  
 Monarch Direct HC Number 69 70 69 68 65 62 66 68 68 67 68 68 68 69 69 70 67 47.1%  
 Monarch Allocated HC Number 30 31 31 32 32 32 32 32 33 33 31 32 32 35 35 35 32 22.3%  
 Total Monarch Headcount Number 99 101 100 99 97 94 98 100 101 100 99 100 100 104 104 105 99

Note: The source of any amounts included in this workpaper 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

WP/II-D-9.3.c. Other Payroll Information - Vacation Pay

Witness: Edward Tauszig

Line No	(a)	(b)	(c)	(d)	(e)	(f)
			Comparison Year - 2017	Comparison Year - 2018	Test Year	Reference Schedule
1						
2	Balance Sheet					
3	241 Miscellaneous Current and Accrued Liabilities	Accrued Vacation End Balance	<b>(246,938.08)</b>	<b>(229,174.70)</b>	<b>(586,995.33)</b>	
4						
5						
6						
7	Change Debit/(Credit)		(35,115.11)	17,763.38	(357,820.63)	
8	Transfer of employees from SWWC Utilities, Inc to Monarch		-	-	(323,511.95)	
9	Expense equals Accrual GL 610400		191,123.96	168,834.71	420,981.42	<b>II-D-9.3.c</b>
10	Payments		<u>(226,239.07)</u>	<u>(151,071.33)</u>	<u>(455,290.10)</u>	<b>II-D-9.3.c</b>
11			(35,115.11)	17,763.38	(357,820.63)	

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

**WP/II-D-9.3.d is Highly  
Sensitive Protected Material  
and being provided under  
seal.**

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

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Normalizations							Known & Measurables						
				STM - SW Utility (d)	STM - Inverness (e)	Eliminate Est Eco Margn (f)	*Eliminate Actual ECO Margn (g)	Eliminate Asset Ret. Obligations (h)	Eliminate Assets Excluded from Rate Base (i)	Total Normalizations (j)	STM - Water Services (k)	STM - Ni America (l)	Eliminate Est Eco Margn (m)	*Eliminate Actual ECO Margn (n)	Eliminate Asset Ret Obligations (o)	Eliminate Assets Excluded from Rate Base (p)	Total Known & Measurable (q)
1	303	Land and Land Rights	II-E-1(W)	-	-	-	(2)	-	-	(2)	-	-	-	-	-	-	-
2	304	Structures & Improvements	II-E-1(W)	294	42,960	-	(58,582)	-	-	(15,329)	68,480	3,973	-	(382)	-	-	72,071
3	306	Lake, River and Other Intakes	II-E-1(W)	-	5,628	-	(6)	-	-	5,622	1,324	-	-	-	-	-	1,324
4	307	Wells and Springs	II-E-1(W)	649	-	-	(23,912)	(2,094)	-	(25,357)	58,159	26,155	-	(15,797)	(15,584)	-	52,934
5	309	Supply Mains	II-E-1(W)	-	211	-	-	-	-	211	-	-	-	-	-	-	-
6	310	Power Generation Equipment	II-E-1(W)	349	2,313	-	(57,187)	-	-	(54,526)	31,775	-	-	(1,810)	-	-	29,964
7	311	Pumping Equipment	II-E-1(W)	2,157	10,959	-	(31,017)	-	(14)	(17,915)	198,389	-	-	(2,126)	-	-	196,263
8	320	Water Treatment Equipment	II-E-1(W)	-	12,285	-	(15,939)	-	-	(3,653)	109,870	-	-	(3,063)	-	-	106,807
9	330	Distributions Reservoirs and Standpipes	II-E-1(W)	-	6,026	-	(27,804)	-	-	(21,778)	84,789	-	-	(44)	-	-	84,745
10	331	Transmission and Distribution Mains	II-E-1(W)	-	32,019	-	(18,377)	-	(37)	13,605	119,720	-	-	(80)	-	-	119,640
11	333	Services	II-E-1(W)	56	1,823	-	(1,612)	-	(99)	168	5,666	-	-	-	-	-	5,666
12	334	Meters and Meter Installations	II-E-1(W)	1,673	1,530	-	(1,116)	-	(95)	1,992	64,627	-	-	(14)	-	-	64,612
13	335	Hydrants	II-E-1(W)	-	390	-	(423)	-	-	(33)	3,015	-	-	(0)	-	-	3,015
14	339	Other Plant and Miscellaneous Equipment	II-E-1(W)	-	-	-	-	-	-	206	-	-	-	-	-	-	206
15	340	Office Furniture and Equipment	II-E-1(W)	11	478	-	(90)	-	(235)	164	2,392	-	-	-	-	-	2,392
16	341	Transportation Equipment	II-E-1(W)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	343	Tools, Shop and Garage Equipment	II-E-1(W)	-	-	-	(202)	-	-	(202)	561	-	-	(31)	(90)	-	441
18	344	Laboratory Equipment	II-E-1(W)	-	-	-	(32)	-	-	(32)	448	-	-	-	-	-	448
19	345	Power Operated Equipment	II-E-1(W)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	346	Communication Equipment	II-E-1(W)	-	13,966	-	(2,609)	-	-	11,357	10,739	-	-	(29)	-	-	10,709
21	347	Miscellaneous Equipment	II-E-1(W)	-	-	-	(614)	-	-	(614)	49	-	-	(6)	-	-	43
22	348	Other Tangible Plant	II-E-1(W)	-	(11,369)	12,402	-	-	-	1,034	(12,392)	-	12,392	-	-	-	-
24		Total		5,187	119,220	12,402	(2,39,522)	(2,094)	(480)	(105,286)	747,816	30,128	12,392	(21,383)	(15,584)	(90)	751,279

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

Note The source of any amounts included in this workpaper 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

WP/II-E-3.1(a) Federal Income Tax Reconciliation

Witness: Victoria R. Shupak

Book Accruals for Schedule II-E-3 1					
Line No	(a)	(b)	(c)	(d)	(e)
		Balance Sheet Balances @			
		12/31/2018	12/31/2019	CY Change	
1					
2					
3	Prepays	213,072	227,068	(13,996)	II-E-3.1
4	Accrued Vacation	(229,175)	(586,995)	357,821	II-E-3.1
5	Accrued Professional Fees	(10,068)	(9,063)	(1,005)	II-E-3 1
6	Bad Debt	(191,748)	(114,905)	(76,843)	II-E-3 1

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.1(b) Federal Income Tax Reconciliation

Witness: Victoria R. Shupak

Line No	(a)	(b)
1	<u>Test Year</u>	
2	Book Depreciation Expense	(4,345,234)
3	Tax Depreciation Expense	<u>(1,199,652)</u>
4	Depreciation- Book > Tax	3,145,582
5		
6	<u>Known &amp; Measurable Adjustments</u>	
7	Book Depreciation Expense	(582,347)
8	Tax Depreciation Expense	<u>(516,143)</u>
9	Depreciation- Book > Tax	66,204
10		
11	<b>Total - Test Year Tax</b>	
12	Book Depreciation Expense	(4,927,581)
13	Tax Depreciation Expense	<u>(1,715,795)</u>
14	Depreciation- Book > Tax	<u>3,211,786</u> II-E-3.1

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (1) Summary of EDIT Amortization - Grossed Up

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)
1	<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>				
2		<b>Average Remaining Useful Life Under RSGM</b>	<b>Excess Deferred Income Taxes Asset/(Liability)</b>	<b>Annual Excess Deferred Income Taxes Amortization</b>	<b>Reference</b>
3	<b>Description</b>				
4	Monarch Water	27.9571	(96,314)	(3,445)	
5	Monarch Wastewater	27.9571	(1,267)	(45)	
6	Monarch Shared	27.9571	(6,390)	(229)	
7	Ni America Texas	25.9814	(115,429)	(4,443)	
8	WSI	Various per WP/II-E-3.16 (6)	(188,402)	(5,368)	
9			<u>(407,802)</u>	<u>(13,530)</u>	<b>II-E-3.17/II-E-3.16</b>
10					
11					
12	<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>				
13	<b>Description</b>	<b>Average Remaining Useful Life Under RSGM</b>	<b>Protected</b>	<b>Unprotected</b>	<b>Annual Excess Deferred Income Tax Amortization</b>
14					<b>Reference</b>
15	Monarch Water	27.9571	(3,496)	51	(3,445)
16	Monarch Wastewater	27.9571	(45)	-	(45)
17	Monarch Shared	27.9571	(1,853)	1,624	(229)
18	Ni America Texas	25.9814	(5,009)	566	(4,443)
19	WSI	Various per WP/II-E-3.16 (6)	(5,368)	-	(5,368)
20			<u>(15,771)</u>	<u>2,241</u>	<u>(13,530)</u>
21					<b>II-E-3.16</b>
22					
23	<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>				
24	<b>Description</b>	<b>Excess Deferred Income Tax Asset/(Liability)</b>	<b>Annual Excess Deferred Income Tax Amortization</b>	<b>Reference</b>	
25					
26	Water	(400,145)	(13,256)		
27	Wastewater	(1,267)	(45)		
28	Shared	(6,390)	(229)		
29		<u>(407,802)</u>	<u>(13,530)</u>		<b>II-E-3.17/II-E-3.16</b>
30					
31					
32	<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>				
33	<b>Description</b>	<b>Excess Deferred Income Tax Asset/(Liability)</b>	<b>Annual Excess Deferred Income Tax Amortization</b>	<b>Reference</b>	
34					
35	Water	(405,768)	(13,457)		<b>II-E-3.17/II-E-3.16</b>
36	Wastewater	(2,034)	(73)		<b>II-E-3.17/II-E-3.16</b>
37		<u>(407,802)</u>	<u>(13,530)</u>		<b>II-E-3.17/II-E-3.16</b>

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (2) Summary of EDIT Amortization - Before Gross Up

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)
1	<b>Excess Deferred Income Taxes as of 12/31/2017</b>				
		<b>Average Remaining</b>	<b>Excess Deferred</b>	<b>Annual Excess</b>	
		<b>Useful Life Under</b>	<b>Income Tax</b>	<b>Deferred Income Tax</b>	
2	<b>Description</b>	<b>RSGM</b>	<b>Asset/(Liability)</b>	<b>Amortization</b>	<b>Reference</b>
3					
4	Monarch Water	27.9571	(76,088)	(2,722)	
5	Monarch Wastewater	27.9571	(1,001)	(36)	
6	Monarch Shared	27.9571	(5,048)	(181)	
7	Ni America Texas	25.9814	(91,189)	(3,510)	
8	WSI	Various per WP/II-E- 3.16 (6)	(148,838)	(4,241)	
9			(322,163)	(10,688)	<b>WP II-E-3.17</b>
10					
11					
12	<b>Excess Deferred Income Taxes as of 12/31/2017</b>				
		<b>Excess Deferred</b>	<b>Annual Excess</b>		
		<b>Income Tax</b>	<b>Deferred Income</b>		
13	<b>Description</b>	<b>Asset/(Liability)</b>	<b>Tax Amortization</b>		<b>Reference</b>
14					
15	Water	(316,114)	(10,472)		
16	Wastewater	(1,001)	(36)		
17	Shared	(5,048)	(181)		
18		(322,163)	(10,688)		<b>WP II-E-3.17</b>
19					
20					
21	<b>Excess Deferred Income Taxes as of 12/31/2017</b>				
		<b>Excess Deferred</b>	<b>Annual Excess</b>		
		<b>Income Tax</b>	<b>Deferred Income</b>		
22	<b>Description</b>	<b>Asset/(Liability)</b>	<b>Tax Amortization</b>		<b>Reference</b>
23					
24	Water	(320,556)	(10,631)		
25	Wastewater	(1,607)	(57)		
26		(322,163)	(10,688)		<b>WP II-E-3.17</b>

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (3) Summary of EDIT

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	<b>Excess Deferred Income Taxes as of 12/31/2017</b>					<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>					
2		<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>		<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>	
3											
4	Monarch Water	(77,216)	1,128	(76,088)		Monarch Water	(97,742)	1,428	(96,314)		
5	Monarch Wastewater	(1,001)	-	(1,001)		Monarch Wastewater	(1,267)	-	(1,267)		
6	Monarch Shared	(40,925)	35,877	(5,048)		Monarch Shared	(51,804)	45,414	(6,390)		
7	Ni America Texas	(102,803)	11,615	(91,189)		Ni America Texas	(130,131)	14,702	(115,429)		
8	WSI	(148,838)	-	(148,838)		WSI	(188,402)	-	(188,402)		
9		<u>(370,783)</u>	<u>48,620</u>	<u>(322,163)</u>	<b>WP II-E-3.17</b>		<u>(469,345)</u>	<u>61,544</u>	<u>(407,802)</u>	<b>WP II-E-3.17</b>	
10											
11											
12	<b>Excess Deferred Income Taxes as of 12/31/2017</b>					<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>					
13		<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>		<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>	
14											
15	Water	(328,857)	12,743	(316,114)		Water	(416,274)	16,130	(400,145)		
16	Wastewater	(1,001)	-	(1,001)		Wastewater	(1,267)	-	(1,267)		
17	Shared	(40,925)	35,877	(5,048)		Shared	(51,804)	45,414	(6,390)		
18		<u>(370,783)</u>	<u>48,620</u>	<u>(322,163)</u>	<b>WP II-E-3.17</b>		<u>(469,345)</u>	<u>61,544</u>	<u>(407,802)</u>	<b>WP II-E-3.17</b>	
19											
20											
21											
22	<b>Excess Deferred Income Taxes as of 12/31/2017</b>					<b>Excess Deferred Income Taxes as of 12/31/2017 Grossed Up</b>					
23		<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>		<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>	
24											
25	Water	(364,871)	44,315	(320,556)		Water	(461,862)	56,094	(405,768)		
26	Wastewater	(5,912)	4,305	(1,607)		Wastewater	(7,483)	5,450	(2,034)		
27		<u>(370,783)</u>	<u>48,620</u>	<u>(322,163)</u>	<b>WP II-E-3.17</b>		<u>(469,345)</u>	<u>61,544</u>	<u>(407,801)</u>	<b>WP II-E-3.17</b>	

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life in Years
3	80000000	11/1/2017	Monarch SAP MDT Licenses	7	49,508.06	(1,178.76)	48,329.30	60.00	0.16	6.84
4	60000164	7/1/2017	Office Furniture-Exec Desk	15	866.00	(28.87)	837.13	183.00	0.50	14.50
5	60000178	2/26/2016	CISCO 1921 T1 BUNDLE - ROUTER	5	1,786.72	(437.56)	1,349.16	674.00	1.85	3.15
6	60000165	10/1/2015	Window AC W/HEAT 23500 BTUH 208 230V #EP24G33	15	1,214.10	(182.12)	1,031.98	822.00	2.25	12.75
7	60000166	10/1/2015	WINDOW A/C BTUH 8000 115 V. COOL ONLY SS08N10	15	1,064.70	(159.71)	904.99	822.00	2.25	12.75
8	60000170	2/1/2017	LAPTOP W/ 500 TAG SYSTEM	5	21,015.55	(3,852.85)	17,162.70	333.00	0.91	4.09
9	60000173	11/1/2017	Latitude Rugged Extreme 7214 i7-MDT	5	17,939.15	(7,175.66)	10,763.49	60.00	0.16	4.84
10	60000167	1/1/2016	Dell Latitude E5450/5450 Service Tag. 4Y6M2R1	5	1,175.89	(552.67)	623.22	730.00	2.00	3.00
11	60000171	11/1/2017	Dell Rugged Tablet 7202-MDT	5	2,901.28	(96.71)	2,804.57	60.00	0.16	4.84
12	60000172	8/1/2017	Latitude Rugged Extreme 7214 i7-MDT	5	46,744.21	(3,895.35)	42,848.86	152.00	0.42	4.58
13	60000177	12/1/2017	TOUGHBOOK LAPTOP W/ 12V CHARGER	5	4,247.00	(70.78)	4,176.22	30.00	0.08	4.92
14	60000151	8/1/2015	DMMR 3G Receiver	5	2,995.00	(1,447.58)	1,547.42	883.00	2.42	2.58
15	60000169	6/1/2017	DELL DESKTOP 7040 W/ 19" MONITOR	5	1,237.45	(144.37)	1,093.08	213.00	0.58	4.42
16	60000174	11/1/2017	Latitude Rugged Extreme 7214 i7-MDT	5	46,750.40	(18,700.16)	28,050.24	60.00	0.16	4.84
17	60000176	12/1/2017	TOUGHBOOK LAPTOP W/ANTENNA & CHARGER	5	4,347.00	(72.45)	4,274.55	30.00	0.08	4.92
18	60000175	11/1/2017	Latitude Rugged Extreme 7214 i7-MDT	5	57,351.00	(22,940.40)	34,410.60	60.00	0.16	4.84
19	60000149	7/1/2015	Dell Latitude E5450 Laptop for Jarrod Reynolds	5	2,140.87	(1,070.43)	1,070.44	914.00	2.50	2.50
20	60000150	7/1/2015	Autocad-Computer software	5	4,525.18	(2,262.59)	2,262.59	914.00	2.50	2.50
21	60000163	10/1/2015	ArcGIS software around	5	15,155.00	(6,819.75)	8,335.25	822.00	2.25	2.75
22	60000168	6/1/2017	DELL-LATITUDE 7275	5	1,849.25	(215.75)	1,633.50	213.00	0.58	4.42
23	40000080	3/1/2016	LMSH GST 1 Backhoe	5	19,329.91	(6,261.57)	13,068.34	670.00	1.84	3.16
24	40000077	6/1/2016	Pottsboro 47HP Tractor Loader Backhoe	5	50,685.28	(16,028.36)	34,656.92	578.00	1.58	3.42
25	40000078	6/1/2016	Pottsboro 24" Bucket	5	5,818.32	(988.85)	4,829.47	578.00	1.58	3.42
26	40000079	7/1/2016	Flatbed Utility Trailer 83x20	5	3,450.00	(1,035.00)	2,415.00	548.00	1.50	3.50
27	40000103	12/1/2016	3C7WRTAJ3HG567628	5	46,920.32	(9,595.03)	37,325.29	395.00	1.08	3.92
28	40000109	7/1/2017	2017 RAM 1500 - UNIT #17022	5	27,105.82	(2,710.58)	24,395.24	183.00	0.50	4.50
29	40000071	7/1/2015	3C6JR6DT6FG660511 - Capital Lease Unit 15018	5	26,834.91	(13,417.45)	13,417.46	914.00	2.50	2.50
30	40000074	8/1/2015	1FT8X3A69FED69129 - Capital Lease Unit 15021	5	46,200.48	(22,330.23)	23,870.25	883.00	2.42	2.58
31	40000075	7/1/2017	Benbrook Dump Truck 7K (5'X10 Tandem Axle)	5	4,158.44	(415.84)	3,742.60	183.00	0.50	4.50
32	40000086	6/1/2016	1FD7X2A67GEC54208	5	44,148.86	(13,980.47)	30,168.39	578.00	1.58	3.42
33	40000087	7/1/2017	2016 Flatbed Trailer Model No. 70PI-18	5	3,840.33	(384.03)	3,456.30	183.00	0.50	4.50
34	40000088	7/1/2017	2016 Flatbed Trailer Model No. 70PI-18	5	3,095.13	(309.51)	2,785.62	183.00	0.50	4.50
35	40000089	7/1/2017	2016 Dump Trailer Model No. 10LX-12	5	6,342.12	(634.21)	5,707.91	183.00	0.50	4.50
36	40000090	7/1/2017	2016 Dump Trailer Model No. 10LX-12	5	6,342.12	(634.21)	5,707.91	183.00	0.50	4.50
37	40000091	11/1/2016	3C6RR6KT6GG209618	5	33,011.83	(7,702.76)	25,309.07	425.00	1.16	3.84
38	40000092	11/1/2016	3C6JR6DTXHG521078	5	28,467.95	(6,642.52)	21,825.43	425.00	1.16	3.84
39	40000111	12/1/2017	Ram 1500 3C6JR6DT4HG742093	5	27,105.00	(451.75)	26,653.25	30.00	0.08	4.92
40	40000113	12/1/2017	Ram 1500 3C6JR6DG8HG768716	5	27,105.00	(451.75)	26,653.25	30.00	0.08	4.92
41	40000115	12/1/2017	Ram 1500 3C6JR6DT6JG137756	5	30,105.00	(501.75)	29,603.25	30.00	0.08	4.92
42	40000116	12/1/2017	Ram 1500 3C6JR6DT8JG137757	5	30,105.00	(501.75)	29,603.25	30.00	0.08	4.92

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
43	40000117	12/1/2017	Ram 1500 3C6JR6DTJG137759	5	30,105 00	(501 75)	29,603.25	30.00	0.08	4.92
44	40000072	7/1/2015	3C6JR6DT8FG660512 - Capital Lease Unit 15019	5	26,834 91	(13,417.45)	13,417.46	914 00	2.50	2.50
45	40000081	5/1/2016	1FD7X2A69GEC54209	5	44,870 36	(14,956.78)	29,913.58	609 00	1.67	3.33
46	40000084	6/1/2016	1FTMF1CFXEFB86995	3.1	22,337.93	(15,998.79)	6,339 14	578 00	1.58	1.52
47	40000093	11/1/2016	3C6RR6KT5GG289400	5	33,011.83	(7,702.76)	25,309 07	425 00	1.16	3.84
48	40000094	11/1/2016	3C6JR6DT9HG521072	5	28,467.95	(6,642 52)	21,825 43	425.00	1.16	3 84
49	40000095	11/1/2016	3C6JR6DT5HG532893	5	28,467.95	(6,642 52)	21,825 43	425.00	1.16	3 84
50	40000096	11/1/2016	3C6JR6DT2HG532897	5	28,467.95	(6,642 52)	21,825 43	425.00	1.16	3 84
51	40000097	11/1/2016	3C6JR6DT1HG521082	5	28,467 95	(6,642 52)	21,825.43	425.00	1.16	3 84
52	40000098	11/1/2016	3C6JR6DT6HG532899	5	28,467 95	(6,642 52)	21,825.43	425.00	1.16	3 84
53	40000104	7/1/2017	20FT TRAILER 2017 BIG-TEX 10PI-20	5	3,015 74	(301 57)	2,714 17	183 00	0.50	4.50
54	40000105	7/1/2017	20FT TRAILER 2017 BIG-TEX 10PI-20	5	3,015.73	(301.57)	2,714 16	183 00	0.50	4 50
55	40000108	7/1/2017	2017 RAM 1500 - UNIT #17021	5	27,105 82	(2,710.58)	24,395.24	183.00	0.50	4 50
56	40000114	12/1/2017	Ram 1500 3C6JR6DT4JG137755	5	30,105 00	(501 75)	29,603 25	30 00	0.08	4.92
57	40000073	7/1/2015	3C6JR6DTXFG660513- Capital Lease Unit 15020	5	26,838.07	(13,419 03)	13,419 04	914.00	2.50	2 50
58	40000076	6/1/2016	Conroe Load Trailer/2016/TA8318PTSIR	5	2,588 57	(819 71)	1,768 86	578 00	1.58	3 42
59	40000082	5/1/2016	1FD7X2A69GEC58356	5	44,774 15	(14,924 72)	29,849 43	609.00	1.67	3 33
60	40000083	5/1/2016	1FD7X2A68GEC54203	5	42,663 12	(14,221.04)	28,442.08	609.00	1.67	3 33
61	40000099	11/1/2016	3C6JR6DT8HG521077	5	28,467 95	(6,642 52)	21,825 43	425.00	1.16	3 84
62	40000100	11/1/2016	3C6JR6DT4HG521075	5	28,467.95	(6,642.52)	21,825.43	425.00	1.16	3 84
63	40000101	11/1/2016	3C6JR6DT0HG521073	5	28,467 95	(6,642.52)	21,825.43	425 00	1.16	3 84
64	40000102	11/1/2016	3C6JR6DT7HG521071	5	28,467.95	(6,642 52)	21,825.43	425 00	1.16	3.84
65	40000106	7/1/2017	2017 1500 TRADESMAN REG CAB 4X2	5	28,435.86	(2,843 59)	25,592.27	183 00	0.50	4.50
66	40000107	7/1/2017	2017 RAM 1500 - UNIT #17020	5	26,979 74	(2,697 97)	24,281.77	183 00	0.50	4.50
67	40000110	7/1/2017	2017 RAM 1500 - UNIT #17023	5	27,105 82	(2,710.58)	24,395.24	183.00	0.50	4 50
68	40000112	12/1/2017	Ram 1500 3C6JR6DT1HG532907	5	25,800.00	(430 00)	25,370 00	30 00	0.08	4 92
69	40000118	12/1/2017	Ram 1500 3C6JR6DT8JG137760	5	30,105 00	(501 75)	29,603 25	30.00	0.08	4.92
70	40000119	12/1/2017	Ram 1500 3C6JR6DTJG137762	5	30,105.00	(501.75)	29,603 25	30 00	0.08	4 92
71	30000003	4/4/2014	101 West Eubanks St-Office	2	-	-	-	1367 00	3.75 0	
72	20008697	12/1/2016	3 hp grundfos pump Well #1	15	3,494.91	(252.41)	3,242.50	395 00	1.08	13 92
73	20008698	12/1/2016	3hp 480 v 3ph motor Well #1	15	2,560 59	(192 15)	2,468 44	395 00	1.08	13 92
74	20008858	3/1/2017	3' FLANGED CYCLE STOP VALVE-BOOSTER PUMP NO. 3	15	2,724 08	(151.34)	2,572.74	305.00	0.84	14.16
75	20008859	3/1/2017	15HP CENTRIFUGAL PUMP-BOOSTER PUMP NO. 3	15	6,676 68	(370.93)	6,305.75	305.00	0.84	14.16
76	20008968	5/18/2016	INTERCONNECT VALVE TCS10 WELL#1	20	1,802.13	(93.21)	1,708 92	592 00	1.62	18 38
77	20009252	10/11/2016	AERATION FOR GROUND STORAGE TANK	50	22,763 15	(457.55)	22,305 60	446 00	1.22	48.78
78	20009253	11/1/2017	900 MHZ BASE STATION-RADIO COMM.-TGWD	20	8,575.78	(71.46)	8,504.32	60.00	0.16	19 84
79	20009254	11/1/2017	900 MHZ BASE STATION-RADIO COMM.-TGWD	20	8,575 79	(71.46)	8,504.33	60.00	0.16	19 84
80	20008345	2/1/2016	1720E Turbidimeter with sc200 Controller, 2 Ch	15	3,295 36	(421.07)	2,874.29	699.00	1.92	13 08
81	20008436	1/1/2016	2100Q TURBIDMETER	15	1,403 67	(187.16)	1,216.51	730.00	2.00	13 00
82	20008590	3/1/2016	SEW EURO DRIVE MOTOR CLARIFIER #1-BDES	15	1,763 52	(215 54)	1,547 98	670 00	1 84	13.16

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life in Years	Remaining Life in Years
83	20008790	9/22/2015	1720E Turbidimeter	15	5,084.37	(790.90)	4,293.47	831.00	2.28	12.72
84	20008791	9/22/2015	3/ea Stenner Pumps	15	2,452.95	(381.57)	2,071.38	831.00	2.28	12.72
85	20008792	9/22/2015	Colorimeter	15	1,171.66	(182.26)	989.40	831.00	2.28	12.72
86	20008793	9/22/2015	1-1/2 Dir Read Meter	15	475.16	(73.92)	401.24	831.00	2.28	12.72
87	20008794	9/22/2015	4 FLG HP TURBINE METER	15	1,628.20	(253.28)	1,374.92	831.00	2.28	12.72
88	20008795	9/28/2016	2" Street Valves BDES Indistrict	85	2,761.80	(32.62)	2,729.18	459.00	1.26	83.74
89	20008800	3/1/2017	2100N Turbidimeter-Beachwood WTP	15	2,210.65	(122.81)	2,087.84	305.00	0.84	14.16
90	20008862	5/1/2017	Chlorination System Analyzer/Chart Recorder	15	1,326.20	(58.94)	1,267.26	244.00	0.67	14.33
91	20009102	9/30/2017	PIPING & SUPPLY LINES IN FRESH WATER TANK	50	4,214.20	(28.09)	4,186.11	92.00	0.25	49.75
92	20008760	1/13/2015	FLOW METER W/ DATA LOGGER	15	3,538.00	(713.65)	2,824.35	1083.00	2.97	12.03
93	20008775	7/28/2015	3" - 2hp 230v sewage pump L/S#7	25	4,469.51	(190.19)	4,279.32	887.00	2.43	22.57
94	20009065	9/30/2017	2HP SEWAGE PUMP L/S #6	25	3,392.73	(45.24)	3,347.49	92.00	0.25	24.75
95	20009148	10/1/2017	REPLACE GRINDER PUMP-117 TAMPICO LN	25	912.56	(9.13)	903.43	91.00	0.25	24.75
96	20009152	10/1/2017	REPLACE GRINDER PUMP-105 HILLTOP CIR	25	728.81	(7.29)	721.52	91.00	0.25	24.75
97	20009154	10/1/2017	REPLACE GRINDER PUMP-144 TANDA TR	25	925.42	(9.25)	916.17	91.00	0.25	24.75
98	20009155	10/1/2017	REPLACE GRINDER PUMP-101 MILLER CR	25	678.21	(6.78)	671.43	91.00	0.25	24.75
99	20009156	10/1/2017	REPLACE GRINDER PUMP-129 SEIS HOMBRES DR	25	923.08	(9.23)	913.85	91.00	0.25	24.75
100	20009157	10/1/2017	REPLACE GRINDER PUMP-317 PEBBLE BEACH DR	25	907.88	(9.08)	898.80	91.00	0.25	24.75
101	20009158	10/1/2017	REPLACE GRINDER PUMP-20462 MARIMAC RD	25	1,296.11	(12.96)	1,283.15	91.00	0.25	24.75
102	20009160	10/1/2017	REPLACE GRINDER PUMP-140 TAMPICO LN	25	793.93	(7.94)	785.99	91.00	0.25	24.75
103	20009163	10/1/2017	REPLACE GRINDER PUMP-119 HILLTOP CIR	25	739.08	(7.39)	731.69	91.00	0.25	24.75
104	20009164	10/1/2017	REPLACE GRINDER PUMP-108 WILDWOOD WAY	25	784.26	(7.84)	776.42	91.00	0.25	24.75
105	20009230	12/23/2014	RELOCATE SEWER LINE FROM L/S #10	65	2,436.13	(38.72)	2,397.41	1104.00	3.02	61.98
106	20009231	9/1/2017	3" 2HP LIFT STATION PUMP #5	25	3,220.84	(42.94)	3,177.90	121.00	0.33	24.67
107	20008906	7/1/2017	Benbrook 2500 Gal Pressure Tank	50	29,655.00	(296.55)	29,358.45	183.00	0.50	49.50
108	20008547	6/1/2016	5HP PUMP CONTROL BOX WELL #1	15	2,657.10	(280.47)	2,376.63	578.00	1.58	13.42
109	20009234	9/1/2017	5HP 230 1PH Motor Water Plant Bluewater Cove	15	12,899.50	(286.66)	12,612.84	121.00	0.33	14.67
110	20009093	1/1/2017	10HP MOTOR ON BOOSTER PUMP #1	15	1,570.88	(104.73)	1,466.15	364.00	1.00	14.00
111	20008394	3/1/2016	10HP PUMP-WELL #1 CALLENDER LAKE	15	5,920.46	(723.61)	5,196.85	670.00	1.84	13.16
112	20008395	3/1/2016	10HP MOTOR-WELL #1 CALLENDER LAKE	15	5,374.48	(656.88)	4,717.60	670.00	1.84	13.16
113	20008396	3/1/2016	405' CABLE-WELL #1 CALLENDER LAKE	15	1,450.25	(177.25)	1,273.00	670.00	1.84	13.16
114	20008397	5/1/2016	2' YELLOWMINE PIPE-CALE	85	2,235.82	(43.84)	2,191.98	609.00	1.67	83.33
115	20008398	5/1/2016	8 FIRE HYDRANTS	50	2,111.69	(70.39)	2,041.30	609.00	1.67	48.33
116	20008549	1/1/2016	(2) VALVES HUNTLY CREEK AND WILDEWOOD	85	-	-	-	730.00	2.00	83.00
117	20008369	3/1/2016	2" Octave Well Meter- Camelot Forest	46	1,976.15	(78.76)	1,897.39	670.00	1.84	44.16
118	20008605	6/1/2016	4" MJ GATE VALVE @ SIR LANCELOT AND KING ARTHUR	85	3,002.09	(55.92)	2,946.17	578.00	1.58	83.42
119	20008849	4/25/2016	(2) 2" STREET VALVE-GUINEVERE	85	1,140.84	(23.67)	1,117.17	615.00	1.68	83.32
120	20008943	7/4/2014	2" GATE VALVE @ LITTLE JOHN DR	85	1,362.80	(16.52)	1,346.28	1276.00	3.50	81.50
121	20008971	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	2,971.39	(148.57)	2,822.82	364.00	1.00	19.00
122	20008287	8/1/2015	Replaced 10hp Motor on #1 460V, 3PH 6 INCH	15	1,721.73	(277.39)	1,444.34	883.00	2.42	12.58



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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
123	20008551	1/1/2016	2HP AIR COMPRESSOR	15	801.09	(106.82)	694.27	730.00	2.00	13.00
124	20008645	1/1/2017	3/4 HP AIR COMPRESSOR	15	1,538.95	(102.60)	1,436.35	364.00	1.00	14.00
125	20008689	10/1/2016	Carolynn Estates Gravity Filter Rehab	15	71,045.08	(5,689.47)	65,355.61	456.00	1.25	13.75
126	20008758	1/13/2015	FLOW METER W/ DATA LOGGER	15	3,927.00	(792.11)	3,134.89	1083.00	2.97	12.03
127	20008879	2/3/2016	200FT OF 3" WATER LINE @ WOOD ST	85	3,224.14	(38.34)	3,185.80	697.00	1.91	83.09
128	20008880	4/7/2016	IN-TANK AERATION AT CNES WATER PLANT	50	4,990.50	(101.33)	4,889.17	633.00	1.73	48.27
129	20009281	12/11/2015	REHAB TO FILTER #3-WATER PLANT CNES	15	35,372.36	(671.63)	34,700.73	751.00	2.06	12.94
130	20008277	7/1/2015	1 HP effluent pump PINP WWTP	25	1,753.47	(175.35)	1,578.12	914.00	2.50	22.50
131	20008385	5/1/2016	3HP 3" NON-CLOG PUMP-PINP	25	3,029.30	(201.95)	2,827.35	609.00	1.67	23.33
132	20008386	5/1/2016	3HP 3" NON-CLOG PUMP-PINP	25	3,029.29	(201.95)	2,827.34	609.00	1.67	23.33
133	20008387	5/1/2016	10HP MOTOR-PINNACLE CLUB CNES	25	3,049.60	(203.30)	2,846.30	609.00	1.67	23.33
134	20009048	12/5/2017	REPLACE GRINDER PUMP-181 ST ANDREWS	25	886.36	(2.95)	883.41	26.00	0.07	24.93
135	20009049	10/9/2017	REPLACE GRINDER PUMP-5000 ESQUIRE ESTATES RD	25	883.45	(8.83)	874.62	83.00	0.23	24.77
136	20009050	10/9/2017	REPLACE GRINDER PUMP-141 HILTON HEAD ISLAND	25	914.36	(9.14)	905.22	83.00	0.23	24.77
137	20009051	9/30/2017	REPLACE GRINDER PUMP-115 PINNACLE CLUB	25	826.35	(11.02)	815.33	92.00	0.25	24.75
138	20009052	7/11/2017	REPLACE GRINDER PUMP-142 PINNACLE CLUB CT	25	784.83	(15.70)	769.13	173.00	0.47	24.53
139	20009053	7/11/2017	REPLACE GRINDER PUMP-110 ST ANNE'S DR	25	787.20	(15.74)	771.46	173.00	0.47	24.53
140	20009054	6/27/2017	REPLACE GRINDER PUMP-133 HILTON HEAD ISLAND	25	756.30	(17.65)	738.65	187.00	0.51	24.49
141	20009055	7/11/2017	REPLACE GRINDER PUMP-115 PINEHURST	25	750.88	(15.02)	735.86	173.00	0.47	24.53
142	20009056	6/27/2017	REPLACE GRINDER PUMP-308 ST ANDREWS DR	25	754.18	(17.60)	736.58	187.00	0.51	24.49
143	20009057	9/30/2017	REPLACE GRINDER PUMP-376 ST ANDREWS DR	25	688.67	(9.18)	679.49	92.00	0.25	24.75
144	20009058	3/17/2017	REPLACE GRINDER PUMP-310 ST ANDREWS	25	835.55	(27.85)	807.70	289.00	0.79	24.21
145	20009059	3/17/2017	REPLACE GRINDER PUMP-344 ST ANDREWS DR	25	635.59	(21.19)	614.40	289.00	0.79	24.21
146	20009060	3/17/2017	REPLACE GRINDER PUMP-30 ISLAND DR	25	735.07	(24.50)	710.57	289.00	0.79	24.21
147	20009061	1/19/2017	REPLACE GRINDER PUMP-129 PINEHURST DR	25	719.06	(28.76)	690.30	346.00	0.95	24.05
148	20008527	1/1/2016	CRVY Model R 2" Flanged Cycle Stop Valve	85	1,730.47	(40.72)	1,689.75	730.00	2.00	83.00
149	20008528	1/1/2016	CRVY Model R 3" Flanged Cycle Stop Valve 1	85	2,163.09	(50.90)	2,112.19	730.00	2.00	83.00
150	20008529	1/1/2016	CRVY Model R 3" Flanged Cycle Stop Valve 2	85	2,163.10	(50.90)	2,112.20	730.00	2.00	83.00
151	20008531	1/1/2016	4" MJ GATE VALVE INDISTRICT	85	2,728.06	(64.18)	2,663.88	730.00	2.00	83.00
152	20008778	10/28/2016	Hydro Tank Rehab for Asset 20001881	50	7,611.27	(152.99)	7,458.28	429.00	1.18	48.82
153	20008930	1/31/2015	SERVICE TAP-100 CEDAR VALLEY DR	20	1,088.90	(60.49)	1,028.41	1065.00	2.92	17.08
154	20008931	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	14,651.83	(732.59)	13,919.24	364.00	1.00	19.00
155	20008932	8/29/2015	REPLACEMENT TAP- RIDGE CREST DR	20	792.69	(42.66)	750.03	855.00	2.34	17.66
156	20008276	7/1/2015	2" Air Release Valve-Cherokee Shores	25	1,969.58	(196.95)	1,772.63	914.00	2.50	22.50
157	20008283	10/1/2015	Emergency install of raw water pump	15	4,900.00	(735.01)	4,164.99	822.00	2.25	12.75
158	20008304	1/1/2016	Cherokee Shores Intake	50	60,303.15	(2,412.12)	57,891.03	730.00	2.00	48.00
159	20008309	1/1/2016	Crystal Springs Pressure Tank	50	13,900.23	(556.00)	13,344.23	730.00	2.00	48.00
160	20008310	1/1/2016	Crystal Springs New Control Panel	10	14,800.21	(2,960.04)	11,840.17	730.00	2.00	8.00
161	20008348	3/1/2016	MIXER MOTOR CHEROKEE SHORES	15	1,369.50	(167.38)	1,202.12	670.00	1.84	13.16
162	20008574	3/1/2016	1HP AERATION PUMP-CESH	15	4,873.58	(595.66)	4,277.92	670.00	1.84	13.16

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life in Years
163	20008575	3/1/2016	1HP AERATION PUMP-CESH	15	4,873.58	(595 66)	4,277.92	670 00	1.84	13.16
164	20008576	3/1/2016	1HP AERATION PUMP-CESH	15	4,873.58	(595 66)	4,277.92	670 00	1.84	13.16
165	20008577	3/1/2016	1HP AERATION PUMP-CESH	15	4,873.59	(595 67)	4,277.92	670 00	1.84	13.16
166	20008677	9/1/2016	(2) 4" Control Valves Pressure filter No. 1	15	1,223.31	(108 73)	1,114.58	486 00	1.33	13.67
167	20008678	9/1/2016	(2) 4" Control Valves Pressure filter No. 2	15	1,223.31	(108 73)	1,114.58	486 00	1.33	13.67
168	20008679	9/1/2016	(2) 4" Control Valves Pressure filter No. 3	15	1,223.31	(108 73)	1,114.58	486 00	1.33	13.67
169	20008680	9/1/2016	(2) 4" Control Valves Pressure filter No. 4	15	1,223.30	(108 73)	1,114.57	486 00	1.33	13.67
170	20008761	1/1/2017	FLOW METER W/ DATA LOGGER	15	3,290.00	(634 44)	2,655.56	364 00	1.00	14.00
171	20008771	10/5/2015	4" Flanged Static Mixer-CESH Water Plant	15	1,536.45	(111.74)	1,424.71	818.00	2.24	12.76
172	20008773	1/15/2016	Starter on Transfer Pump #4	15	1,305.29	(93.24)	1,212.05	716.00	1.96	13.04
173	20008799	3/1/2017	2100N TURBIDIMETER-CESH WATER PLANT LAB	15	2,210.65	(122 81)	2,087.84	305.00	0.84	14.16
174	20008803	11/13/2015	7 1/2HP Grundfos motor 230V 3ph-CESH	15	2,502.10	(361 42)	2,140.68	779.00	2.13	12.87
175	20008804	11/13/2015	7 1/2HP Grundfos motor 230V 3ph-CESH	15	2,502.11	(361 42)	2,140.69	779.00	2.13	12.87
176	20008805	11/13/2015	7 1/2HP Grundfos 4" pump 230 gpm-CESH	15	2,761.32	(398.86)	2,362.46	779 00	2.13	12.87
177	20008806	11/13/2015	7 1/2HP Grundfos 4" pump 230 gpm-CESH	15	2,761.32	(398 86)	2,362.46	779 00	2.13	12.87
178	20008863	5/1/2017	Chlorination System Analyzer/Chart Recorder	15	1,326.20	(58 94)	1,267.26	244.00	0.67	14.33
179	20008928	11/29/2016	2HP DUAL GRIND PUMP-114 BEAR CREEK DR	25	1,098.08	(44 22)	1,053.86	397.00	1.09	23.91
180	20008929	1/10/2017	2HP DUAL GRIND PUMP-112 WHITE DOVE	25	929.79	(37 19)	892.60	355.00	0.97	24.03
181	20008284	9/1/2015	Replace R.A.S return Pump	25	3,122.61	(291.43)	2,831.18	852 00	2.33	22.67
182	20008366	1/1/2016	ACTUATOR VALVE--CESH	25	1,509.96	(120 80)	1,389.16	730 00	2.00	23.00
183	20008367	1/1/2016	ACTUATOR VALVE--CESH	25	1,509.96	(120 80)	1,389.16	730 00	2.00	23.00
184	20008368	1/1/2016	ACTUATOR VALVE--CESH	25	1,509.96	(120.80)	1,389.16	730 00	2.00	23.00
185	20008952	6/16/2015	20FT PVC PIPE @ NAVARRO/POCAHONTAS	40	2,167.21	(56 41)	2,110.80	929 00	2.55	37.45
186	20008985	1/1/2017	REPLACE GRINDER PUMP-125 CHILLACOTHE TR	25	823.52	(32 94)	790.58	364 00	1.00	24.00
187	20008986	1/1/2017	REPLACE GRINDER PUMP-7140 CHOCTAW DR	25	770.27	(30 81)	739.46	364.00	1.00	24.00
188	20008987	1/1/2017	REPLACE GRINDER PUMP-128 RED BLUFF LOOP	25	703.64	(28 15)	675.49	364 00	1.00	24.00
189	20008988	1/1/2017	REPLACE GRINDER PUMP-160 CHILLACOTHE TR	25	703.64	(28 15)	675.49	364 00	1.00	24.00
190	20008989	2/1/2017	REPLACE GRINDER PUMP-142 RED BLUFF LOOP	25	836.60	(30.68)	805.92	333 00	0.91	24.09
191	20008990	2/1/2017	REPLACE GRINDER PUMP-370 E QUANAH RD	25	1,096.06	(40 19)	1,055.87	333 00	0.91	24.09
192	20008991	2/1/2017	REPLACE GRINDER PUMP-109 SUDAN CIR	25	776.36	(28.47)	747.89	333.00	0.91	24.09
193	20008992	3/1/2017	REPLACE GRINDER PUMP-155 HUNTOON TR	25	698.13	(23 27)	674.86	305 00	0.84	24.16
194	20008993	3/1/2017	REPLACE GRINDER PUMP-140 COAHOMA ST	25	760.42	(25 35)	735.07	305 00	0.84	24.16
195	20008994	3/1/2017	REPLACE GRINDER PUMP-101 LITTLE RIVER BEND	25	1,112.92	(37.10)	1,075.82	305 00	0.84	24.16
196	20008995	3/1/2017	REPLACE GRINDER PUMP-101 PECOS CIR	25	632.25	(21.08)	611.17	305 00	0.84	24.16
197	20008996	3/1/2017	REPLACE GRINDER PUMP-21 CARSON RD	25	819.75	(27 33)	792.42	305 00	0.84	24.16
198	20008997	3/1/2017	REPLACE GRINDER PUMP-8975 Johnson Rd	25	798.15	(26 61)	771.54	305 00	0.84	24.16
199	20008998	3/1/2017	REPLACE GRINDER PUMP-102 LONGHORN RD	25	768.46	(25.62)	742.84	305 00	0.84	24.16
200	20008999	3/1/2017	REPLACE GRINDER PUMP-149 SUNRAY ST	25	1,091.13	(36 37)	1,054.76	305 00	0.84	24.16
201	20009000	3/1/2017	REPLACE GRINDER PUMP-7972 DOUBLE BRIDGE RD	25	758.28	(25 28)	733 00	305 00	0.84	24.16
202	20009001	3/1/2017	REPLACE GRINDER PUMP-7154 SHAWNEE CIR	25	632.25	(21.08)	611.17	305 00	0.84	24.16

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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
203	20009002	3/1/2017	REPLACE GRINDER PUMP-164 SUNRAY ST	25	680.10	(22.67)	657.43	305.00	0.84	24.16
204	20009003	3/1/2017	REPLACE GRINDER PUMP-123 DEER ISLAND RD	25	678.21	(22.61)	655.60	305.00	0.84	24.16
205	20009004	3/1/2017	REPLACE GRINDER PUMP-7107 INCA TR	25	678.21	(22.61)	655.60	305.00	0.84	24.16
206	20009005	9/1/2017	REPLACE GRINDER PUMP-227 CEDAR TRAIL	25	754.18	(10.06)	744.12	121.00	0.33	24.67
207	20009006	4/1/2017	REPLACE GRINDER PUMP-201 WOODCANYON PL	25	859.62	(25.79)	833.83	274.00	0.75	24.25
208	20009007	9/1/2017	REPLACE GRINDER PUMP-102 RED WATER RD	25	719.53	(9.59)	709.94	121.00	0.33	24.67
209	20009008	4/1/2017	REPLACE GRINDER PUMP-142 THRUSH RD	25	778.68	(23.36)	755.32	274.00	0.75	24.25
210	20009009	6/1/2017	REPLACE GRINDER PUMP-8593 DOUBLE BRIDGE RD	25	752.17	(17.55)	734.62	213.00	0.58	24.42
211	20009010	6/1/2017	REPLACE GRINDER PUMP-105 SPEARMAN ST	25	774.39	(18.07)	756.32	213.00	0.58	24.42
212	20009011	6/1/2017	REPLACE GRINDER PUMP-7618 DOUBLE BRIDGE RD	25	811.99	(18.95)	793.04	213.00	0.58	24.42
213	20009012	6/1/2017	REPLACE GRINDER PUMP-321 N CHEROKEE SHORES DR	25	784.26	(18.30)	765.96	213.00	0.58	24.42
214	20009013	6/1/2017	REPLACE GRINDER PUMP-207 WOODCANYON PL	25	739.08	(17.25)	721.83	213.00	0.58	24.42
215	20009014	7/1/2017	REPLACE GRINDER PUMP-106 CANYON COVE	25	1,103.49	(22.07)	1,081.42	183.00	0.50	24.50
216	20009015	6/1/2017	REPLACE GRINDER PUMP-115 ZUNI ST	25	676.28	(15.78)	660.50	213.00	0.58	24.42
217	20009016	9/1/2017	REPLACE GRINDER PUMP-105 BEAR CREEK DR	25	688.67	(9.18)	679.49	121.00	0.33	24.67
218	20009017	6/1/2017	REPLACE GRINDER PUMP-104 MAPLES TR	25	830.62	(19.38)	811.24	213.00	0.58	24.42
219	20009018	6/1/2017	REPLACE GRINDER PUMP-102 HUNTOON TR	25	907.88	(21.18)	886.70	213.00	0.58	24.42
220	20009019	6/1/2017	REPLACE GRINDER PUMP-100 PECOS DR	25	938.79	(21.91)	916.88	213.00	0.58	24.42
221	20009020	6/1/2017	REPLACE GRINDER PUMP-111 DOUGLAS DR	25	907.87	(21.18)	886.69	213.00	0.58	24.42
222	20009021	6/1/2017	REPLACE GRINDER PUMP-7101 KAYAK RD	25	724.55	(16.91)	707.64	213.00	0.58	24.42
223	20009022	7/1/2017	REPLACE GRINDER PUMP-105 WHITE DOVE TR	25	846.07	(16.92)	829.15	183.00	0.50	24.50
224	20009023	9/1/2017	REPLACE GRINDER PUMP-211 SUNRAY ST	25	688.67	(9.18)	679.49	121.00	0.33	24.67
225	20009024	7/1/2017	REPLACE GRINDER PUMP-8821 JOHNSON RD	25	751.82	(15.04)	736.78	183.00	0.50	24.50
226	20009025	7/1/2017	REPLACE GRINDER PUMP-169 LAKE ARROWHEAD DR	25	937.24	(18.74)	918.50	183.00	0.50	24.50
227	20009026	7/1/2017	REPLACE GRINDER PUMP-139 LITTLE RIVER BEND	25	787.19	(15.74)	771.45	183.00	0.50	24.50
228	20009027	9/1/2017	REPLACE GRINDER PUMP-25 CARSON RD	25	1,081.19	(14.42)	1,066.77	121.00	0.33	24.67
229	20009028	7/1/2017	REPLACE GRINDER PUMP-117 CARRIBEAN CIR	25	743.28	(14.87)	728.41	183.00	0.50	24.50
230	20009029	7/1/2017	REPLACE GRINDER PUMP-164-SWR TIMBER RD	25	812.29	(16.25)	796.04	183.00	0.50	24.50
231	20009030	9/1/2017	REPLACE GRINDER PUMP-104 TIOGA CIR	25	798.70	(10.65)	788.05	121.00	0.33	24.67
232	20009031	9/1/2017	REPLACE GRINDER PUMP-270 E QUANAH RD	25	800.85	(10.68)	790.17	121.00	0.33	24.67
233	20009032	9/1/2017	REPLACE GRINDER PUMP-200 LAKE CREEK DR	25	836.90	(11.16)	825.74	121.00	0.33	24.67
234	20009033	9/1/2017	REPLACE GRINDER PUMP-193 BOWIE ST	25	926.01	(12.35)	913.66	121.00	0.33	24.67
235	20009034	9/1/2017	REPLACE GRINDER PUMP-110 HICKORY TREE RD	25	864.20	(11.52)	852.68	121.00	0.33	24.67
236	20009035	9/1/2017	REPLACE GRINDER PUMP-118 THRUSH RD	25	2,190.21	(29.20)	2,161.01	121.00	0.33	24.67
237	20009036	9/1/2017	REPLACE GRINDER PUMP-7115 CHOCTAW DR	25	752.02	(10.03)	741.99	121.00	0.33	24.67
238	20009037	9/1/2017	REPLACE GRINDER PUMP-174-SWR DEER ISLAND RD	25	879.48	(11.73)	867.75	121.00	0.33	24.67
239	20009038	9/1/2017	REPLACE GRINDER PUMP-103 CHILLACOTHE TR	25	905.66	(12.08)	893.58	121.00	0.33	24.67
240	20009039	10/1/2017	REPLACE GRINDER PUMP-100 CROW ST	25	880.81	(8.81)	872.00	91.00	0.25	24.75
241	20009040	10/1/2017	REPLACE GRINDER PUMP-106 GLENN RD	25	906.73	(9.07)	897.66	91.00	0.25	24.75
242	20009041	10/1/2017	REPLACE GRINDER PUMP-136 COAHOMA ST	25	959.37	(9.59)	949.78	91.00	0.25	24.75

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Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life in Years	Remaining Life in Years
243	20009042	9/1/2017	REPLACE GRINDER PUMP-220 HUNTOON TR	25	1,658.83	(22.12)	1,636.71	121.00	0.33	24.67
244	20009043	10/1/2017	REPLACE GRINDER PUMP-152 LITTLE RIVER BEND	25	911.26	(9.11)	902.15	91.00	0.25	24.75
245	20009044	10/1/2017	REPLACE GRINDER PUMP-173 BOWIE ST	25	853.42	(8.53)	844.89	91.00	0.25	24.75
246	20009045	10/1/2017	REPLACE GRINDER PUMP-307 S BAY CR	25	903.62	(9.04)	894.58	91.00	0.25	24.75
247	20009046	9/1/2017	REPLACE GRINDER PUMP-7592 DOUBLE BRIDGE RD	25	907.28	(12.10)	895.18	121.00	0.33	24.67
248	20009103	12/1/2017	REPLACE GRINDER PUMP-165 DEER ISLAND RD	25	832.51	(2.78)	829.73	30.00	0.08	24.92
249	20009104	11/1/2017	REPLACE GRINDER PUMP-167 KANAWKA RD	25	881.93	(5.88)	876.05	60.00	0.16	24.84
250	20009105	12/1/2017	REPLACE GRINDER PUMP-106 FATE DR	25	884.66	(2.95)	881.71	30.00	0.08	24.92
251	20009106	12/1/2017	REPLACE GRINDER PUMP-121 ESKOTA ST	25	919.89	(3.07)	916.82	30.00	0.08	24.92
252	20009107	10/1/2017	REPLACE GRINDER PUMP-160 WAURIKA TR	25	920.25	(9.20)	911.05	91.00	0.25	24.75
253	20009108	12/1/2017	REPLACE GRINDER PUMP-130 LAKE CREEK DR	25	966.26	(3.22)	963.04	30.00	0.08	24.92
254	20009109	11/1/2017	2HP GRINDER STATION-7444 Double Bridge Rd	25	1,876.53	(12.51)	1,864.02	60.00	0.16	24.84
255	20009150	11/1/2017	REPLACE GRINDER PUMP-148 INDIAN GAP DR	25	930.27	(6.20)	924.07	60.00	0.16	24.84
256	20009229	10/1/2017	REPLACE GRINDER PUMP-108 WATERFRONT DR	25	996.08	(9.96)	986.12	91.00	0.25	24.75
257	20008307	1/1/2016	Chesswood GST Ladlers	10	5,969.07	(1,193.82)	4,775.25	730.00	2.00	8.00
258	20008308	1/1/2016	Chesswood GST	50	7,587.80	(303.52)	7,284.28	730.00	2.00	48.00
259	20008660	9/1/2016	PROBE CANISTER W/40' AIRLINE HPT TO CONTROL BLDG	50	3,105.20	(82.80)	3,022.40	486.00	1.33	48.67
260	20008937	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	1,699.73	(84.99)	1,614.74	364.00	1.00	19.00
261	20008938	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	4,443.04	(222.15)	4,220.89	364.00	1.00	19.00
262	20008377	1/1/2016	2HP PUMP WELL #2 COCV	15	2,468.64	(329.16)	2,139.48	730.00	2.00	13.00
263	20008378	1/1/2016	2HP MOTOR WELL #2 COCV	15	2,130.87	(284.12)	1,846.75	730.00	2.00	13.00
264	20008379	1/1/2016	STARTER WITH NEMA ENCLOSURE-WELL #2 COCV	15	12,785.24	(1,704.70)	11,080.54	730.00	2.00	13.00
265	20008380	1/1/2016	388' GALV PIPE--WELL #2 COCV	46	3,712.03	(161.40)	3,550.63	730.00	2.00	44.00
266	20008381	4/1/2016	5HP PUMP-WELL #1 COCV	15	6,406.11	(747.38)	5,658.73	639.00	1.75	13.25
267	20008382	4/1/2016	5HP MOTOR-WELL #1 COCV	15	6,525.78	(761.34)	5,764.44	639.00	1.75	13.25
268	20008383	4/1/2016	260' OF 2" PVC PIPE	46	2,420.16	(92.07)	2,328.09	639.00	1.75	44.25
269	20008631	8/1/2016	Radio Relay/Receiver Well #3	20	7,624.38	(540.06)	7,084.32	517.00	1.42	18.58
270	20008632	8/1/2016	50' Rolan Radio Tower Well #3	20	17,466.75	(1,237.23)	16,229.52	517.00	1.42	18.58
271	20008633	8/1/2016	Omni Antenna Well #3	20	3,853.77	(272.98)	3,580.79	517.00	1.42	18.58
272	20008842	10/27/2016	3HP PUMP & MOTOR W/CONTROL BOX-WELL#5	15	6,629.65	(554.78)	6,074.87	430.00	1.18	13.82
273	20009232	2/2/2015	CAPTIAL REPAIR TO ASSET NUMBER 20002622	50	4,189.80	(87.14)	4,102.66	1063.00	2.91	47.09
274	20008615	8/1/2016	5S10-22 GRUNDOS PUMP & 1-1/2HP MOTOR- CHOP	15	3,319.31	(313.49)	3,005.82	517.00	1.42	13.58
275	20008616	8/1/2016	350' #10-4 GROUND CABLE	15	1,294.75	(122.29)	1,172.46	517.00	1.42	13.58
276	20008617	8/1/2016	294' 1-1/4" GALV PIPE	50	2,040.56	(57.81)	1,982.75	517.00	1.42	48.58
277	20008769	12/15/2016	20 HP Pump End-BP AT PLANT	15	2,607.04	(174.77)	2,432.27	381.00	1.04	13.96
278	20008770	12/15/2016	20 HP 460V MOTOR- BP AT PLANT	15	3,897.25	(261.27)	3,635.98	381.00	1.04	13.96
279	20008821	1/1/2017	3HP MOTOR/10GPM PUMP-POC #1	15	4,388.73	(292.58)	4,096.15	364.00	1.00	14.00
280	20008822	1/1/2017	360' OF #10-3C JACKETED CABLE-POC #1	15	1,660.87	(110.72)	1,550.15	364.00	1.00	14.00
281	20008854	8/26/2016	7 1/2 HP GOULDS PUMP-WELL #4 COMMANCHE HARBOR	15	13,924.27	(1,322.45)	12,601.82	492.00	1.35	13.65
282	20008855	8/26/2016	7 1/2 HP CENTRIPRO MOTOR-WELL #4 COMMANCHE HARBOR	15	11,474.29	(1,089.62)	10,384.67	492.00	1.35	13.65

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life in Years
283	20008856	8/26/2016	2" CHECK VALVE-WELL #4 COMMANCHE HARBOR	15	911.22	(86 53)	824.69	492 00	1.35	13.65
284	20008415	1/1/2016	3HP PUMP & MOTOR-COUNTYWOOD	15	-	1,660 83	1,660.83	730 00	2 00	13 00
285	20008870	10/23/2016	2" OCTAVE WELL METER-COUNTYWOOD WELL PLANT	46	-	1,375 75	1,375 75	434 00	1.19	44.81
286	20009064	10/28/2016	3HP PUMP & MOTOR-COUNTYWOOD	15	1,097 91	(74 43)	1,023 48	429.00	1.18	13.82
287	20009233	1/31/2015	REPLACE PIPING AT HYDRO TANK	50	1,097.09	(22 86)	1,074.23	1065.00	2.92	47.08
288	20009295	2/26/2016	2" OCTAVE WELL METER-COUNTYWOOD WELL	46	913.51	(20.26)	893.25	674.00	1.85	44 15
289	20008393	1/1/2016	3" WELL METER-SKYLINE RANCH-CROW	46	1,172.10	(50 96)	1,121 14	730 00	2 00	44 00
290	20008871	12/28/2016	15HP MOTOR - BOOSTER PUMP #3 -BLUEGRASS	15	2,176 65	(157.58)	2,019 07	368 00	1 01	13.99
291	20008939	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	2,250.60	(112 53)	2,138 07	364 00	1 00	19.00
292	20009266	9/1/2017	5HP PUMP/MOTOR-WELL #2 SKYLINE	15	8,212.98	(182.51)	8,030 47	121.00	0 33	14 67
293	20009267	9/1/2017	231' OF 2" GALV PIPE-WELL #2 SKYLINE	15	2,344 45	(52.10)	2,292 35	121 00	0 33	14.67
294	20009268	9/1/2017	1,020' OF 1/4" AIR LINE -WELL #2 SKYLINE	15	995 39	(22.12)	973 27	121 00	0 33	14 67
295	20009269	9/1/2017	510' OF #12-4 CABLE-WELL #2 SKYLINE	15	1,831.53	(40.70)	1,790 83	121 00	0 33	14 67
296	20009247	1/31/2015	SERVICE LINE @ 3865 S CRYSTAL CIRCLE	20	950 02	(52.78)	897 24	1065.00	2.92	17.08
297	20008289	9/1/2015	Pump end for existing motor BP #1 @ Well #1	15	3,105 20	(483.02)	2,622.18	852.00	2.33	12 67
298	20008343	2/1/2016	7 5 HP, 460V BOOSTER PUMP #2 CSCN	15	1,886.41	(241 04)	1,645 37	699.00	1 92	13 08
299	20008409	1/1/2016	15HP BOOSTER PUMP #1	15	4,900 67	(653 42)	4,247.25	730 00	2 00	13.00
300	20008417	5/1/2016	40HP PUMP END (W6)-HIDDEN LAKES	15	15,658.08	(1,739.78)	13,918 30	609 00	1 67	13.33
301	20008418	5/1/2016	50HP MOTOR (W6)-HIDDEN LAKES	15	20,433 90	(2,270 43)	18,163.47	609 00	1.67	13.33
302	20008419	5/1/2016	520' #4-3 FLAT JACKETED SUB CABLE (W6) HIDDEN LAKE	15	5,322 40	(591 38)	4,731.02	609.00	1.67	13.33
303	20008420	5/1/2016	514' GALVANIZED PUMP PIPE (W6) HIDDEN LAKES	46	10,521 97	(381.23)	10,140.74	609.00	1 67	44.33
304	20008421	5/1/2016	2-4" DUCTILE IRON LINE CHECK VALVE	46	1,924 25	(69 72)	1,854.53	609.00	1 67	44 33
305	20008422	5/1/2016	510' 1/4 STAINLESS STEEL AIRLINE (W6) HIDDEN LAKES	15	3,132 03	(348 00)	2,784 03	609 00	1 67	13 33
306	20008542	6/1/2016	100' 2" PVC MAINLINE-29618 ASHVALE-DHIC	85	1,656.67	(30 86)	1,625.81	578.00	1.58	83.42
307	20008560	1/1/2016	50' PF 6" PVC-29714 ABILENE ST	20	3,910 78	(391 08)	3,519.70	730.00	2.00	18.00
308	20008561	1/1/2016	4" Octave Well Meter	46	1,467.58	(63 80)	1,403.78	730.00	2.00	44.00
309	20008571	5/1/2016	NEW WATER TAP/SERVICE LINE-29710 EL PASO	20	2,582.67	(215 22)	2,367 45	609.00	1 67	18 33
310	20008578	7/1/2016	60' SERVICE LINE-29610 BROWNSVILLE	20	1,206.04	(90.45)	1,115 59	548.00	1 50	18 50
311	20008652	8/1/2016	BOOSTER PUMP W/15HP MOTOR WELL #2 BP #2	15	4,236 38	(400 11)	3,836 27	517.00	1 42	13 58
312	20008655	7/1/2016	3" WATER MAIN W/6" STEEL CASING	85	7,208 50	(127 21)	7,081.29	548.00	1.50	83.50
313	20008670	5/31/2016	6" FLUSH VALVE 29518 ABILENE	40	1,194 98	(30 38)	1,164.60	579 00	1.59	38.41
314	20008705	12/1/2016	3" OCTAVE WELL METER WELL #1	20	2,200 39	(119.19)	2,081.20	395.00	1 08	18 92
315	20008782	10/7/2016	2-Simens starters DH Well #1 BP #1	15	5,646.35	(382 80)	5,263 55	450 00	1 23	13 77
316	20008826	2/1/2017	147' GALV PUMP PIPE-WELL #2 DECKER HILLS	15	4,481 08	(273 84)	4,207 24	333 00	0 91	14 09
317	20008827	2/1/2017	152' JACKETED PUMP CABLE- WELL #2 DECKER HILLS	15	1,005 96	(61 48)	944 48	333 00	0 91	14 09
318	20008828	2/1/2017	15HP MOTOR- WELL #2 DECKER HILLS	15	7,514.19	(459 20)	7,054 99	333 00	0 91	14 09
319	20008829	2/1/2017	10HP PUMP END- WELL #2 DECKER HILLS	15	5,949.36	(363 57)	5,585 79	333 00	0 91	14 09
320	20008892	1/1/2017	7.5HP 230V MOTOR-PARK PLACE WELL#2	15	5,288 38	(352 56)	4,935.82	364 00	1 00	14 00
321	20008893	1/1/2017	7 5HP PUMP END-PARK PLACE WELL#2	15	9,402 16	(626 81)	8,775.35	364 00	1 00	14 00
322	20008894	1/1/2017	189' GROUND FLAT JACKETED WIRE-PARK PLACE WELL#2	15	1,328 74	(88 58)	1,240 16	364 00	1 00	14 00

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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
323	20008895	1/1/2017	189' GALVANIZED PUMP PIPE-PARK PLACE WELL#2	15	3,146.46	(209.76)	2,936.70	364.00	1.00	14.00
324	20008940	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	14,362.91	(718.15)	13,644.76	364.00	1.00	19.00
325	20009250	10/19/2016	REHAB GROUND STORAGE TANK	50	15,526.00	(312.08)	15,213.92	438.00	1.20	48.80
326	20008353	1/1/2016	2HP 230V PUMP L/S #2 TURIFF	25	3,284.15	(262.74)	3,021.41	730.00	2.00	23.00
327	20008354	1/1/2016	3HP 3 PHASE LIFT PUMP #1 HIGHLAND L/S	25	4,657.80	(372.62)	4,285.18	730.00	2.00	23.00
328	20008355	1/1/2016	2HP 3 PHASE LIFT PUMP #2 HIGHLANDS L/S	25	3,118.51	(249.48)	2,869.03	730.00	2.00	23.00
329	20008432	1/1/2016	10 HP 460V 3P SUBMERSIBLE FLYGHT PUMP LS #2	25	5,696.93	(455.76)	5,241.17	730.00	2.00	23.00
330	20008626	7/1/2016	6 25" PUMP IMPELLER STONEHAVEN L/S	25	1,996.20	(119.77)	1,876.43	548.00	1.50	23.50
331	20008627	7/1/2016	6.25" PUMP IMPELLER STONEHAVEN L/S	25	1,996.20	(119.77)	1,876.43	548.00	1.50	23.50
332	20008753	2/1/2017	CL17 Chlorine Analyzer	15	3,390.00	(207.17)	3,182.83	333.00	0.91	14.09
333	20008786	3/1/2017	sc1000 Probe Module without power cord, 2x 4-20mA	25	2,763.00	(92.10)	2,670.90	305.00	0.84	24.16
334	20008787	3/1/2017	db MODULE, DISPLAY W/O GSM, SC1000	25	2,826.00	(94.20)	2,731.80	305.00	0.84	24.16
335	20008788	3/1/2017	SOLITAX ts-line sc/immersion probe 0.001-50 g/l; w	25	8,624.10	(287.47)	8,336.63	305.00	0.84	24.16
336	20008789	3/1/2017	Pole mounting hardware Solids, 24cm bracket, SS po	25	1,110.00	(37.00)	1,073.00	305.00	0.84	24.16
337	20008936	9/1/2017	weBoost Connect 4G-X Extreme Signal Booster Kit	20	899.99	(15.00)	884.99	121.00	0.33	19.67
338	20008982	11/1/2017	Decker Hills I&I Improvement	25	33,479.95	(223.20)	33,256.75	60.00	0.16	24.84
339	20009069	11/1/2017	Champions Glen Lift Station	65	119,084.25	(305.34)	118,778.91	60.00	0.16	64.84
340	20009070	11/1/2017	Champions Glen 4" Force Main Pipe Line	65	21,869.03	(56.07)	21,812.96	60.00	0.16	64.84
341	20008390	1/1/2016	900 GAL GALVANIZED PRESSURE TANK-FALCON CREST	50	14,122.01	(564.88)	13,557.13	730.00	2.00	48.00
342	20008780	10/28/2016	Hydro Tank Rehab for Asset 20005840	50	9,425.55	(189.46)	9,236.09	429.00	1.18	48.82
343	20008901	9/20/2016	7 5HP BOOSTER PUMP/MOTOR #1-GNAC	15	2,437.58	(166.20)	2,271.38	467.00	1.28	13.72
344	20008403	6/1/2016	5HP BOOSTER PUMP W/ MOTOR #3	15	3,340.31	(352.59)	2,987.72	578.00	1.58	13.42
345	20008411	1/1/2016	5HP MOTOR (W1)-GOVERNER'S POINT	15	-	6,541.81	6,541.81	730.00	2.00	13.00
346	20008412	1/1/2016	5HP PUMP (W1)-GOVERNER'S POINT	15	-	10,717.26	10,717.26	730.00	2.00	13.00
347	20008430	1/1/2016	4" MJ VALVE IN MAIN	85	1,659.14	(39.04)	1,620.10	730.00	2.00	83.00
348	20008919	7/30/2017	5HP PUMP/MOTOR WELL #1	15	8,150.71	(271.69)	7,879.02	154.00	0.42	14.58
349	20008920	7/30/2017	210' 2" GALV PIPE WELL #1	46	2,542.05	(27.63)	2,514.42	154.00	0.42	45.58
350	20008921	7/30/2017	210" #10 SUB CABLE WELL #1	46	699.07	(7.60)	691.47	154.00	0.42	45.58
351	20008922	7/30/2017	210" STAINLESS AIR LINE WELL #1	46	1,271.03	(13.82)	1,257.21	154.00	0.42	45.58
352	20008923	12/21/2015	CYCLE STOP VALVE BOOSTER PUMP #1	15	977.95	(70.27)	907.68	741.00	2.03	12.97
353	20008924	12/21/2015	CYCLE STOP VALVE BOOSTER PUMP #2	15	977.95	(70.27)	907.68	741.00	2.03	12.97
354	20008925	12/21/2015	CYCLE STOP VALVE BOOSTER PUMP #3	15	977.96	(70.27)	907.69	741.00	2.03	12.97
355	20008933	9/1/2017	Ferguson Loop 2" Main	85	37,102.99	(145.50)	36,957.49	121.00	0.33	84.67
356	20008934	9/1/2017	Goveornors Hogg Loop Water line	85	42,310.43	(165.92)	42,144.51	121.00	0.33	84.67
357	20009097	1/9/2015	2" SQUARE NUT VALVE @GOV WOOD/GOV.CONNALLY	85	1,526.15	(18.39)	1,507.76	1087.00	2.98	82.02
358	20008947	2/13/2013	50 FT MAIN-377 GRANDBURY ACRES	85	1,485.52	(18.32)	1,467.20	1782.00	4.88	80.12
359	20008970	12/23/2015	ROAD BORE AT 3214 JOANN DR	85	1,248.99	(14.88)	1,234.11	739.00	2.02	82.98
360	20008388	1/1/2016	15HP MOTOR ON BOOSTER PUMP #3-HRPT	15	1,750.00	(233.34)	1,516.66	730.00	2.00	13.00
361	20008537	1/1/2016	HOA SWITCH BOOSTER PUMP #3	15	2,843.54	(379.14)	2,464.40	730.00	2.00	13.00
362	20008600	7/1/2016	40' OF 2" PVC MAIN-415 LAKESHORE DR-HRPT	85	2,099.41	(37.05)	2,062.36	548.00	1.50	83.50

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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
363	20008607	9/1/2016	2" SQUARE VALVE @ 601 LAKESHORE DR	85	1,192.23	(18.25)	1,173.98	486.00	1.33	83.67
364	20008622	9/1/2016	2" AMR METER AT HRPT Water Plant	20	1,414.45	(94.29)	1,320.16	486.00	1.33	18.67
365	20008941	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	5,210.29	(260.51)	4,949.78	364.00	1.00	19.00
366	20008358	1/1/2016	VALVE ACTUATOR-HARBOR POINT	25	11,544.69	(923.58)	10,621.11	730.00	2.00	23.00
367	20008451	1/1/2016	0-5 PSI TRANSDUCER HRPT	20	3,454.69	(345.46)	3,109.23	730.00	2.00	18.00
368	20008467	3/1/2016	0-5 PSI TRANSDUCER FOR BLOWER RECYCLE PUMP	20	3,046.98	(279.31)	2,767.67	670.00	1.84	18.16
369	20008472	1/1/2016	3" Gate Valve w/actuator	25	6,644.37	(531.55)	6,112.82	730.00	2.00	23.00
370	20008473	1/1/2016	0-5 PSI TRANSDUCER	20	6,151.56	(615.16)	5,536.40	730.00	2.00	18.00
371	20008666	5/1/2016	PERM TUBES -Membrane Sludge Treatment Unit	35	31,229.26	(1,487.10)	29,742.16	609.00	1.67	33.33
372	20008836	8/9/2016	2" SELF PRIMING PUMP-MBR#1 HARBOR POINT	25	9,317.82	(528.01)	8,789.81	509.00	1.39	23.61
373	20008902	7/31/2016	GRINDER PUMP-164 HOLLY TRL	25	2,047.88	(83.59)	1,964.29	518.00	1.42	23.58
374	20008903	7/31/2016	GRINDER PUMP-350 N POINT RD	25	1,074.42	(43.85)	1,030.57	518.00	1.42	23.58
375	20009047	10/31/2016	REPLACE GRINDER PUMP-140 NUECES DR	25	925.79	(37.41)	888.38	426.00	1.17	23.83
376	20009122	1/1/2017	REPLACE GRINDER PUMP-272 TRINITY DR	25	703.64	(28.15)	675.49	364.00	1.00	24.00
377	20009123	1/1/2017	REPLACE GRINDER PUMP-251 ELM TRAIL	25	793.89	(31.76)	762.13	364.00	1.00	24.00
378	20009124	2/1/2017	REPLACE GRINDER PUMP-304 OAK TRAIL	25	665.22	(24.39)	640.83	333.00	0.91	24.09
379	20009125	2/1/2017	REPLACE GRINDER PUMP-57-D LAKESIDE LOOP	25	744.72	(27.31)	717.41	333.00	0.91	24.09
380	20009126	2/1/2017	REPLACE GRINDER PUMP-82 HARBOR POINT DRIVE	25	756.52	(27.74)	728.78	333.00	0.91	24.09
381	20009127	3/1/2017	REPLACE GRINDER PUMP-87-E HOLLEY TRAIL	25	814.55	(27.15)	787.40	305.00	0.84	24.16
382	20009128	3/1/2017	REPLACE GRINDER PUMP-90-E HOLLEY TRAIL	25	764.95	(25.50)	739.45	305.00	0.84	24.16
383	20009129	3/1/2017	REPLACE GRINDER PUMP-19-E HARBOR POINT DR	25	734.27	(24.48)	709.79	305.00	0.84	24.16
384	20009130	3/1/2017	REPLACE GRINDER PUMP-156 LAKESHORE DR	25	1,396.56	(46.55)	1,350.01	305.00	0.84	24.16
385	20009131	3/1/2017	REPLACE GRINDER PUMP-665 LAKESIDE LOOP	25	688.31	(22.94)	665.37	305.00	0.84	24.16
386	20009132	4/1/2017	REPLACE GRINDER PUMP-351 TRINITY DR	25	712.05	(21.36)	690.69	274.00	0.75	24.25
387	20009133	5/1/2017	REPLACE GRINDER PUMP-195-H DRIFTWOOD DR	25	762.21	(20.33)	741.88	244.00	0.67	24.33
388	20009134	7/1/2017	REPLACE GRINDER PUMP-660 HARBOR POINT DR	25	748.61	(14.97)	733.64	183.00	0.50	24.50
389	20009136	7/1/2017	REPLACE GRINDER PUMP-404 OAK TRAIL	25	1,442.94	(28.86)	1,414.08	183.00	0.50	24.50
390	20009138	7/1/2017	REPLACE GRINDER PUMP-LOT 15 SEC G HARBOR POINT	25	751.82	(15.04)	736.78	183.00	0.50	24.50
391	20009139	7/1/2017	REPLACE GRINDER PUMP-LOT 312 SEC D	25	724.17	(14.48)	709.69	183.00	0.50	24.50
392	20009140	7/1/2017	REPLACE GRINDER PUMP-221 LAKESHORE DR	25	688.67	(13.77)	674.90	183.00	0.50	24.50
393	20009141	9/1/2017	REPLACE GRINDER PUMP-213-B MEDINA	25	737.10	(9.83)	727.27	121.00	0.33	24.67
394	20009142	9/1/2017	REPLACE GRINDER PUMP-121 COAST LOOP	25	775.55	(10.34)	765.21	121.00	0.33	24.67
395	20009143	9/1/2017	REPLACE GRINDER PUMP-125 E LAKESHORE DR	25	724.17	(9.66)	714.51	121.00	0.33	24.67
396	20009144	9/1/2017	REPLACE GRINDER PUMP-114 HOLLY TRL	25	764.53	(10.19)	754.34	121.00	0.33	24.67
397	20008772	11/15/2015	1-1/2hp Grundfos Pump & Motor	15	2,681.60	(193.85)	2,487.75	777.00	2.13	12.87
398	20008370	5/1/2016	5 FIRE HYDRANTS	50	1,110.92	(37.03)	1,073.89	609.00	1.67	48.33
399	20008371	1/1/2016	REPAIR TO MAIN	85	3,132.08	(73.70)	3,058.38	730.00	2.00	83.00
400	20008524	1/1/2016	6" MJ GATE VALVES (1)	85	549.40	(12.92)	536.48	730.00	2.00	83.00
401	20008525	1/1/2016	6" MJ GATE VALVES (1)	85	945.79	(22.26)	923.53	730.00	2.00	83.00
402	20008526	1/1/2016	4" MG RW GATE VALVE	85	935.27	(22.00)	913.27	730.00	2.00	83.00

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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

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2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
403	20008544	1/1/2016	2 HP AIR COMPRESSOR HAWR WELL #1	15	866.85	(115.58)	751.27	730.00	2.00	13.00
404	20009071	4/30/2015	(3) 4" MJ GATE VALVE-HIGHS AW	85	1,735.86	(20.85)	1,715.01	976.00	2.67	82.33
405	20009098	2/27/2015	4" MJ GATE VALVE (2) - FOREST HILLS	85	-	-	-	1038.00	2.84	82.16
406	20008271	7/1/2015	2" Square nut valve 20312 CR510 C	85	1,343.28	(39.50)	1,303.78	914.00	2.50	82.50
407	20008275	7/1/2015	2" Gate valve -Holiday Shores	85	1,243.90	(36.58)	1,207.32	914.00	2.50	82.50
408	20008374	3/1/2016	5HP CENTRIFUGAL BOOSTER PUMP BPS#2 HYSS	15	1,767.52	(216.03)	1,551.49	670.00	1.84	13.16
409	20008413	3/1/2016	7.5HP BOOSTER PUMP #1 (W2)-HYSS	15	1,155.13	(141.18)	1,013.95	670.00	1.84	13.16
410	20008414	3/1/2016	7 5HP MOTOR #1 (W2)-HYSS	15	831.09	(101.58)	729.51	670.00	1.84	13.16
411	20008553	7/1/2016	Booster pump/motor #1 @ HYSS	15	2,085.14	(208.51)	1,876.63	548.00	1.50	13.50
412	20009095	7/13/2015	6FT MAIN AT 1828 VERANDA DR	85	1,421.89	(17.03)	1,404.86	902.00	2.47	82.53
413	20008918	4/20/2017	SUBMONITOR	20	1,897.50	(71.16)	1,826.34	255.00	0.70	19.30
414	20009286	10/1/2017	25HP PUMP-WELL #2	15	10,453.71	(174.23)	10,279.48	91.00	0.25	14.75
415	20009287	10/1/2017	25HP MOTOR-WELL#2	15	7,882.52	(131.38)	7,751.14	91.00	0.25	14.75
416	20009288	10/1/2017	363' OF #804 JACKETED CABLE-WELL#2	15	1,687.96	(28.13)	1,659.83	91.00	0.25	14.75
417	20009289	10/1/2017	880' FP 1/4" AIR LINE-WELL#2	15	1,415.93	(23.60)	1,392.33	91.00	0.25	14.75
418	20009290	10/1/2017	3' CHECK VALVE-WELL#2	15	3,861.61	(64.36)	3,797.25	91.00	0.25	14.75
419	20008433	1/1/2016	Badger Effluent Flow Meter	25	4,409.05	(352.72)	4,056.33	730.00	2.00	23.00
420	20008888	11/11/2016	GRINDER PUMP-184 CUSTER	25	1,041.96	(41.96)	1,000.00	415.00	1.14	23.86
421	20008945	11/1/2017	URAI ROOT BLOWER- HVOF	25	2,024.50	(13.50)	2,011.00	60.00	0.16	24.84
422	20009101	7/18/2016	REPLACE GRINDER PUMP-220 SIOUX	25	732.10	(29.88)	702.22	531.00	1.45	23.55
423	20009185	1/1/2017	REPLACE GRINDER PUMP-175 MOHICAN	25	748.76	(29.95)	718.81	364.00	1.00	24.00
424	20009186	2/1/2017	REPLACE GRINDER PUMP-220 BROKEN BOW	25	793.25	(29.09)	764.16	333.00	0.91	24.09
425	20009187	2/1/2017	REPLACE GRINDER PUMP-785 CONCHO	25	759.42	(27.85)	731.57	333.00	0.91	24.09
426	20009188	2/1/2017	REPLACE GRINDER PUMP-488 COMANCHE	25	761.13	(27.91)	733.22	333.00	0.91	24.09
427	20009189	2/1/2017	REPLACE GRINDER PUMP-495 COMANCHE	25	753.68	(27.63)	726.05	333.00	0.91	24.09
428	20009190	2/1/2017	REPLACE GRINDER PUMP-273 BLACKFOOT	25	787.52	(28.88)	758.64	333.00	0.91	24.09
429	20009191	3/1/2017	REPLACE GRINDER PUMP-688 CHEYENNE	25	753.68	(25.12)	728.56	305.00	0.84	24.16
430	20009192	3/1/2017	REPLACE GRINDER PUMP-361 HOLIDAY VILLIAGE DR	25	1,271.97	(42.40)	1,229.57	305.00	0.84	24.16
431	20009193	3/1/2017	REPLACE GRINDER PUMP-128 CUSTER ST	25	804.46	(26.82)	777.64	305.00	0.84	24.16
432	20009194	4/1/2017	REPLACE GRINDER PUMP-358 LITTLE RIVER BEND	25	781.89	(23.46)	758.43	274.00	0.75	24.25
433	20009195	4/1/2017	REPLACE GRINDER PUMP-143 WHITE DOVE	25	804.45	(24.13)	780.32	274.00	0.75	24.25
434	20009196	4/1/2017	REPLACE GRINDER PUMP-844 HOLIDAY VILLAGE DR	25	1,296.83	(38.90)	1,257.93	274.00	0.75	24.25
435	20009197	4/1/2017	REPLACE GRINDER PUMP-219 RISING STAR	25	1,155.99	(34.68)	1,121.31	274.00	0.75	24.25
436	20009198	4/1/2017	REPLACE GRINDER PUMP-LOT 75-76 RISING STAR	25	1,013.59	(30.41)	983.18	274.00	0.75	24.25
437	20009199	5/1/2017	REPLACE GRINDER PUMP-56 WHITEFOOT	25	883.50	(23.56)	859.94	244.00	0.67	24.33
438	20009200	5/1/2017	REPLACE GRINDER PUMP-523 WATERFRONT ROW	25	883.50	(23.56)	859.94	244.00	0.67	24.33
439	20009201	5/1/2017	REPLACE GRINDER PUMP-550 CHOCTAW	25	881.39	(23.50)	857.89	244.00	0.67	24.33
440	20009202	5/1/2017	REPLACE GRINDER PUMP-498 INDIAN GAP	25	777.92	(20.74)	757.18	244.00	0.67	24.33
441	20009203	5/1/2017	REPLACE GRINDER PUMP-339 CHEYENNE	25	755.76	(20.15)	735.61	244.00	0.67	24.33
442	20009204	6/1/2017	REPLACE GRINDER PUMP-782 INDIAN GAP	25	920.86	(21.49)	899.37	213.00	0.58	24.42



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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
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443	20009205	6/1/2017	REPLACE GRINDER PUMP-1044 HOLIDAY VILLAGE DR	25	751.81	(17 54)	734.27	213 00	0.58	24.42
444	20009206	7/1/2017	REPLACE GRINDER PUMP-205 APACHE TR	25	942.78	(18 86)	923.92	183 00	0.50	24.50
445	20009207	7/1/2017	REPLACE GRINDER PUMP-245 SEMINOLE	25	735.60	(14.71)	720.89	183 00	0.50	24.50
446	20009208	7/1/2017	REPLACE GRINDER PUMP-462 SIOUX STREET	25	775.06	(15 50)	759.56	183 00	0.50	24.50
447	20009209	7/1/2017	REPLACE GRINDER PUMP-252 WHITE DOVE	25	774.93	(15 50)	759.43	183 00	0.50	24.50
448	20009210	8/1/2017	REPLACE GRINDER PUMP-414 GERONIMO	25	777.45	(12 96)	764.49	152 00	0.42	24.58
449	20009211	8/1/2017	REPLACE GRINDER PUMP-775 INDIAN GAP	25	881.18	(14 69)	866.49	152.00	0.42	24.58
450	20009212	8/1/2017	REPLACE GRINDER PUMP-440 APACHE	25	888.67	(14 81)	873.86	152 00	0.42	24.58
451	20009213	8/1/2017	REPLACE GRINDER PUMP-177 BROKEN BOW	25	891.40	(14 86)	876.54	152.00	0.42	24.58
452	20009214	8/1/2017	REPLACE GRINDER PUMP-413 BROKEN BOW	25	891.41	(14 86)	876.55	152 00	0.42	24.58
453	20009215	8/1/2017	REPLACE GRINDER PUMP-142 QUANAH	25	787.56	(13 13)	774.43	152 00	0.42	24.58
454	20009216	9/1/2017	REPLACE GRINDER PUMP-131 CADDO	25	864.82	(11 53)	853.29	121.00	0.33	24.67
455	20009217	9/1/2017	REPLACE GRINDER PUMP-122 SEMINOLE	25	851.21	(11.35)	839.86	121 00	0.33	24.67
456	20009218	9/1/2017	REPLACE GRINDER PUMP-370 SIOUX ST	25	1,080.81	(14 41)	1,066.40	121 00	0.33	24.67
457	20009219	10/1/2017	REPLACE GRINDER PUMP-LOT 101 HOLIDAY VILLAGE DR	25	919.53	(9 20)	910.33	91 00	0.25	24.75
458	20009220	11/1/2017	REPLACE GRINDER PUMP-199 KICKAPOO STREET	25	880.42	(5.87)	874.55	60 00	0.16	24.84
459	20009221	11/1/2017	REPLACE GRINDER PUMP-404 HOLIDAY VILLAGE DR	25	1,090.07	(7 27)	1,082.80	60 00	0.16	24.84
460	20009222	11/1/2017	REPLACE GRINDER PUMP-700 WATERFRONT ROW	25	822.85	(5 49)	817.36	60 00	0.16	24.84
461	20009223	12/1/2017	REPLACE GRINDER PUMP-272 WHITE DOVE	25	822.85	(2 74)	820.11	30 00	0.08	24.92
462	20009224	12/1/2017	REPLACE GRINDER PUMP-845 INDIAN GAP	25	861.17	(2 87)	858.30	30.00	0.08	24.92
463	20009225	4/1/2017	REPLACE GRINDER PUMP-388 WHITEFOOT	25	-	828.26	828.26	274.00	0.75	24.25
464	20009226	9/1/2017	REPLACE GRINDER PUMP-388 WHITEFOOT	25	798.12	(10 64)	787.48	121 00	0.33	24.67
465	20009227	3/1/2017	REPLACE GRINDER PUMP-121 SUMA	25	-	678.44	678.44	305 00	0.84	24.16
466	20009228	7/1/2017	REPLACE GRINDER PUMP-121 SUMA	25	715.71	(14 31)	701.40	183 00	0.50	24.50
467	20008376	1/1/2016	RE-ROUTE SEWER TAP-201 COCO LOOP-HVOL	20	9,558.27	(955.82)	8,602.45	730 00	2.00	18.00
468	20008630	8/1/2016	5HP PUMP CONTROL BOX WELL #2	15	1,007.42	(95.92)	911.50	517 00	1.42	13.58
469	20008683	1/1/2016	PROBE CANISTER/EDA CONTROLLER FOR HYDRO TANK	50	4,657.80	(186.32)	4,471.48	730 00	2.00	48.00
470	20008739	11/1/2016	2" OCTAVE WELL METER-HVOL WELL #1	46	1,751.29	(43 40)	1,707.89	425 00	1.16	44.84
471	20008812	2/1/2017	15HP PUMP END-WELL #1 HVOL	15	5,647.05	(345 10)	5,301.95	333 00	0.91	14.09
472	20008813	2/1/2017	15HP MOTOR - WELL#1 HVOL	15	5,597.88	(342.09)	5,255.79	333 00	0.91	14.09
473	20008814	2/1/2017	84' GALV PIPE/173'JACKETED CABLE WELL#1 HVOL	15	2,430.15	(148.51)	2,281.64	333.00	0.91	14.09
474	20008847	12/21/2015	2" SQUARE VALVE-CAPTIAN KID/HIDDEN COVE	85	840.05	(20.78)	819.27	741.00	2.03	82.97
475	20008942	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	8,653.85	(432 69)	8,221.16	364 00	1.00	19.00
476	20009235	1/1/2017	5HP 230V 1PH Motor Well 2	15	7,373.89	(491 59)	6,882.30	364 00	1.00	14.00
477	20009236	1/1/2017	60 GPM Goulds Pump End Well 2	15	8,426.00	(561 73)	7,864.27	364.00	1.00	14.00
478	20008406	1/1/2016	CLARIFIER GEAR BOX DRIVE- HVOL	25	7,412.37	(592.99)	6,819.38	730.00	2.00	23.00
479	20008455	6/1/2016	BLOWER-HVOL WWTP	25	1,601.34	(101 41)	1,499.93	578 00	1.58	23.42
480	20008852	12/31/2015	2" SQUARE VALVE-HOLIDAY SHORES/CAYMAN ST	65	1,047.71	(33.89)	1,013.82	731.00	2.00	63.00
481	20009100	3/4/2015	SUPERNATE LINE-HVOL SEWER PLANT	65	4,408.98	(69.80)	4,339.18	1033.00	2.83	62.17
482	20009137	9/1/2017	REPLACE GRINDER PUMP-255 BIMINI WAY	25	724.17	(9.66)	714.51	121.00	0.33	24.67

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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life in Years	Remaining Life in Years
483	20009145	1/1/2017	REPLACE GRINDER PUMP-LOT 28	25	726.47	(29.06)	697.41	364.00	1.00	24.00
484	20009146	1/1/2017	REPLACE GRINDER PUMP-HVOL OFFICE	25	814.24	(32.57)	781.67	364.00	1.00	24.00
485	20009147	2/1/2017	REPLACE GRINDER PUMP-L-279A	25	665.22	(24.39)	640.83	333.00	0.91	24.09
486	20009149	2/1/2017	REPLACE GRINDER PUMP-235 ST THOMAS	25	854.12	(31.32)	822.80	333.00	0.91	24.09
487	20009151	3/1/2017	REPLACE GRINDER PUMP-560 COCO LOOP	25	1,059.15	(35.31)	1,023.84	305.00	0.84	24.16
488	20009153	4/1/2017	REPLACE GRINDER PUMP-441 LAGOON DR	25	764.32	(22.93)	741.39	274.00	0.75	24.25
489	20009159	3/1/2017	REPLACE GRINDER PUMP-181 COCO LOOP	25	710.87	(23.70)	687.17	305.00	0.84	24.16
490	20009161	3/1/2017	REPLACE GRINDER PUMP-330 E WOODLAND SHORES DR	25	764.32	(25.48)	738.84	305.00	0.84	24.16
491	20009162	4/1/2017	REPLACE GRINDER PUMP-LOT 176 SEC E	25	678.21	(20.35)	657.86	274.00	0.75	24.25
492	20009165	4/1/2017	REPLACE GRINDER PUMP-210 ANTILLES DR	25	752.65	(22.58)	730.07	274.00	0.75	24.25
493	20009166	5/1/2017	REPLACE GRINDER PUMP-140 WOODLAND SHORES DR E	25	786.33	(20.97)	765.36	244.00	0.67	24.33
494	20009167	5/1/2017	REPLACE GRINDER PUMP-991 HIDDEN OAKS DR	25	783.09	(20.88)	762.21	244.00	0.67	24.33
495	20009168	6/1/2017	REPLACE GRINDER PUMP-161 LEANING OAK	25	755.76	(17.63)	738.13	213.00	0.58	24.42
496	20009169	7/1/2017	REPLACE GRINDER PUMP-240 ST THOMAS	25	755.77	(15.12)	740.65	183.00	0.50	24.50
497	20009170	7/1/2017	REPLACE GRINDER PUMP-400 E WOODLAND SHORES DR	25	764.65	(15.29)	749.36	183.00	0.50	24.50
498	20009171	7/1/2017	REPLACE GRINDER PUMP-50 CANARY LN	25	789.13	(15.78)	773.35	183.00	0.50	24.50
499	20009172	7/1/2017	REPLACE GRINDER PUMP-130 TORTUGA WAY	25	797.21	(15.94)	781.27	183.00	0.50	24.50
500	20009173	7/1/2017	REPLACE GRINDER PUMP-LOT 146 SEC D HVLL	25	829.48	(16.59)	812.89	183.00	0.50	24.50
501	20009174	7/1/2017	REPLACE GRINDER PUMP-LOT#66-67 SEC F ROATAN DR	25	724.17	(14.48)	709.69	183.00	0.50	24.50
502	20009175	9/1/2017	REPLACE GRINDER PUMP-1050 HIDDEN COVE	25	783.50	(10.45)	773.05	121.00	0.33	24.67
503	20009176	9/1/2017	REPLACE GRINDER PUMP-LOT#9 PENGUIN POINT	25	-	810.07	810.07	121.00	0.33	24.67
504	20009177	9/1/2017	REPLACE GRINDER PUMP-121 ST CROIX DR	25	716.21	(9.55)	706.66	121.00	0.33	24.67
505	20009178	9/1/2017	REPLACE GRINDER PUMP-191 TRINIDAD LN	25	724.17	(9.66)	714.51	121.00	0.33	24.67
506	20009179	9/1/2017	REPLACE GRINDER PUMP-LOT#50-51 SEC.G HVOL	25	901.72	(12.02)	889.70	121.00	0.33	24.67
507	20009180	10/1/2017	REPLACE GRINDER PUMP-40 TRINIDAD LN	25	865.67	(8.66)	857.01	91.00	0.25	24.75
508	20009181	10/1/2017	REPLACE GRINDER PUMP-311 LEANING OAK	25	788.74	(7.89)	780.85	91.00	0.25	24.75
509	20009182	12/1/2017	REPLACE GRINDER PUMP-LOT#9 PENGUIN POINT	25	1,446.87	(4.82)	1,442.05	30.00	0.08	24.92
510	20009183	11/1/2017	REPLACE GRINDER PUMP-LOT#285 SEC-E MARTINIQUE ST	25	936.01	(6.24)	929.77	60.00	0.16	24.84
511	20009184	12/1/2017	REPLACE GRINDER PUMP-210 ANTILLES DR	25	822.85	(2.74)	820.11	30.00	0.08	24.92
512	20008399	1/1/2016	3FT GALV PIPE W/ CHECK VALVE	46	4,595.59	(199.80)	4,395.79	730.00	2.00	44.00
513	20008559	5/1/2016	2" WELL METER WELL #1	46	1,406.67	(50.97)	1,355.70	609.00	1.67	44.33
514	20008572	6/1/2016	CONCRETE SLAB for GST WELL #2	85	34,791.55	(648.08)	34,143.47	578.00	1.58	83.42
515	20008591	7/1/2016	40' SERVICE LINE-11755 HILLTOP DR	20	1,341.10	(100.58)	1,240.52	548.00	1.50	18.50
516	20008656	8/1/2016	60' SERVICE LINE 12626 WOODCREEK	45	1,330.80	(41.89)	1,288.91	517.00	1.42	43.58
517	20008667	6/1/2016	2" AMR TURBINE WELL METER-WELL PINE	20	1,553.12	(122.96)	1,430.16	578.00	1.58	18.42
518	20008745	12/1/2016	2500 Gallon ASME Code Pressure Tank	50	18,941.97	(410.41)	18,531.56	395.00	1.08	48.92
519	20008746	12/1/2016	Plumbing on ASME Code Pressure Tank	50	16,095.86	(348.75)	15,747.11	395.00	1.08	48.92
520	20008747	12/1/2016	2500 Gallon ASME Code Pressure Tank 2	50	18,941.97	(410.41)	18,531.56	395.00	1.08	48.92
521	20008748	12/1/2016	Plumbing on ASME Code Pressure Tank 2	50	15,961.25	(345.83)	15,615.42	395.00	1.08	48.92
522	20008966	9/13/2012	BOOSTER PUMP #2 SWITCH	15	1,660.00	(155.63)	1,504.37	1935.00	5.30	9.70

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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life in Years
523	20009082	1/1/2017	2" Turbine AMR well meter-WOODCREEK	20	1,553.12	(77 66)	1,475 46	364 00	1 00	19.00
524	20009083	1/1/2017	300' - 2" water main Lake to Creek	85	4,292.21	(50.50)	4,241.71	364 00	1 00	84.00
525	20009090	1/1/2017	URAI BLOWER MOTOR	25	3,202.01	(128 08)	3,073 93	364.00	1 00	24.00
526	20009091	1/1/2017	URAI BLOWER MOTOR	25	3,202.02	(128 08)	3,073 94	364 00	1 00	24 00
527	20009248	1/9/2015	SERVICE LINE @ MILL'S COUNTRY TAVREN	20	1,080.27	(60 02)	1,020 25	1087.00	2 98	17 02
528	20008462	1/1/2016	Generator Transfer Switch	15	3,124.24	(416 56)	2,707 68	730.00	2 00	13 00
529	20008557	1/1/2016	200' of 4" MAIN IHHR	85	1,273 15	(29 96)	1,243.19	730.00	2 00	83 00
530	20008694	1/1/2017	1/2 HP OIL-LESS AIR COMPRESSOR	15	1,405 95	(93 73)	1,312 22	364.00	1.00	14.00
531	20008843	11/2/2015	2" SQUARE NUT GATE VALVE-GLENVIEW/CHAPEL VIEW	85	843 87	(21 71)	822 16	790 00	2 16	82 84
532	20009282	9/1/2017	20HP WELL PUMP-IHHR	15	8,505 67	(189.01)	8,316.66	121 00	0 33	14 67
533	20009283	9/1/2017	20HP WELL MOTOR-IHHR	15	8,536 01	(189 69)	8,346 32	121 00	0 33	14 67
534	20009284	9/1/2017	294' OF 4' GALV PIPE-WELL IHHR	15	9,515 02	(211 44)	9,303 58	121 00	0 33	14 67
535	20009285	9/1/2017	CHECK VALVE- WELL IHHR	15	1,365 35	(30 34)	1,335 01	121 00	0 33	14 67
536	20008428	2/1/2016	6" MJ GATE VALVE-Charmaine South @ Lake Crossing	85	1,871 29	(42 20)	1,829 09	699 00	1 92	83 08
537	20008429	2/1/2016	4" MJ GATE VALVE-Charmaine South @ Lake Crossing	85	1,485 64	(33 50)	1,452.14	699.00	1 92	83 08
538	20008520	7/1/2016	INHE 3530 LF Pipe	85	85,990.65	(1,517 48)	84,473 17	548 00	1 50	83 50
539	20008521	7/1/2016	INHE 1200 LF 4-Inch Water Line	85	29,182.25	(514 98)	28,667 27	548 00	1 50	83 50
540	20008599	7/1/2016	4" MJ GATE VALVE ON MAIN-PRINCE ARN DR & CHARMAINE	85	3,509 61	(61 93)	3,447 68	548 00	1 50	83 50
541	20008602	9/1/2016	Ivanhoe 2,500' 2in Waterline	50	40,307 33	(1,075 27)	39,232 06	486.00	1 33	48 67
542	20008603	9/1/2016	Ivanhoe 4,000' LF 4 in Waterline	50	69,881 53	(1,864 21)	68,017 32	486.00	1 33	48 67
543	20008606	9/1/2016	4" GATE VALVE @ DURWOOD & SIR ROBERT BURNS	85	3,411.14	(53 51)	3,357 63	486 00	1 33	83 67
544	20008634	7/1/2016	5HP 230V 3PH MOTOR WELL #1	15	4,460.52	(446.05)	4,014 47	548 00	1 50	13 50
545	20008635	7/1/2016	60GPM PUMP END WELL #1	15	5,538.24	(553 83)	4,984 41	548 00	1 50	13 50
546	20008636	7/1/2016	218' #8 SUB CABLE WELL #1	15	1,925 50	(192 55)	1,732.95	548 00	1 50	13 50
547	20008637	7/1/2016	21' GALV DROP PIPE WELL #1	50	681.54	(20.45)	661.09	548 00	1 50	48 50
548	20008651	2/1/2016	4" MJ GATEVALVE LINDA LN @ DURWOOD	85	2,234.08	(50.37)	2,183.71	699 00	1 92	83 08
549	20008702	12/1/2016	2" MJ GATE VALVE IVANHOUE @ ENGAMORE	85	1,239 19	(15 79)	1,223.40	395 00	1 08	83 92
550	20008704	12/31/2016	2" MJ GATE VALVE IVANHOUE & MILLCREEK	85	-	-	-	365 00	1 00	84 00
551	20008706	12/1/2016	2" MJ GATE VALVE IVANHOUE & MAYBERRY	85	1,122 94	(14 31)	1,108.63	395 00	1 08	83 92
552	20008844	12/31/2016	2" MJ GATE VALVE-IVANHOUE WEST&MILL CREEEK	85	1,560 08	(19 93)	1,540 15	365.00	1 00	84.00
553	20008845	12/31/2016	2" MJ GATE VALVE-IVANHOUE EST DR&MAYBERRY	85	-	-	-	365 00	1 00	84.00
554	20008846	12/2/2016	2" MJ GATE VALVE-IVANHOUE EST DR&ENGAMOR	85	-	-	-	394 00	1 08	83 92
555	20008860	11/30/2016	2" STREET VALVE-IVANHOUE EST DR&ELAINE DR	85	1,512 13	(20 80)	1,491 33	396.00	1 08	83 92
556	20008967	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	24,308.69	(1,215.43)	23,093.26	364.00	1.00	19.00
557	20009092	9/11/2016	REPLACE 10 HP BOOSTER PUMP-PLANT 4	15	3,608.69	(246 05)	3,362 64	476.00	1 30	13 70
558	20008270	7/1/2015	Grundfos 6" 50 Hp Pump&Motor HVOM P1	15	40,063 53	(6,677 25)	33,386 28	914 00	2 50	12 50
559	20008333	1/1/2016	LMSH HVOM Hydro Tanks Recoat	50	54,366 32	(2,174 66)	52,191 66	730 00	2 00	48 00
560	20008401	3/1/2016	LMSH GST 1 Recoat	50	38,523.06	(1,200 31)	37,322 75	670 00	1 84	48.16
561	20008756	2/4/2015	URAI ROOT BLOWER HVOM PLANT (1)	15	2,754.90	(210 57)	2,544 33	1061 00	2 91	12 09
562	20008757	2/4/2015	URAI ROOT BLOWER HVOM PLANT (1)	15	2,754.89	(210.56)	2,544.33	1061.00	2 91	12 09

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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
563	20008762	3/9/2015	7.5 HP BOOSTER PUMP #2-LMSH	15	2,640.51	(503.74)	2,136.77	1028.00	2.82	12.18
564	20008831	12/13/2016	30HP 6" PUMP END-WELL#6	15	38,482.71	(2,779.30)	35,703.41	383.00	1.05	13.95
565	20008832	12/13/2016	40HP HI-TEMP MOTOR-WELL#6	15	48,235.85	(3,483.70)	44,752.15	383.00	1.05	13.95
566	20008833	12/13/2016	#4 AWG ELECTRICAL CABLE-WELL#6	15	28,421.39	(2,052.66)	26,368.73	383.00	1.05	13.95
567	20008834	12/13/2016	142' OF 4" T&C GAVL PIPE-WELL#6	15	6,250.94	(451.46)	5,799.48	383.00	1.05	13.95
568	20008835	12/13/2016	675' STAINLESS STEEL AIRLINE-WELL#6	15	10,714.13	(773.80)	9,940.33	383.00	1.05	13.95
569	20008864	3/22/2016	700'#2 DOUBLE JACKETED SUBMERSIBLE WIRE-WELL#6	15	16,883.41	(2,081.42)	14,801.99	649.00	1.78	13.22
570	20008865	3/22/2016	63' OF 4" GALV. PIPE- WELL #6	15	3,091.64	(381.06)	2,710.58	649.00	1.78	13.22
571	20008866	3/22/2016	4" DI CHECK VALVE- WELL #6	15	1,515.12	(186.75)	1,328.37	649.00	1.78	13.22
572	20009076	10/1/2017	Cement Well Casing	46	269,177.84	(1,462.92)	267,714.92	91.00	0.25	45.75
573	20009077	10/1/2017	HVOM Well Pump	15	275,663.52	(4,594.39)	271,069.13	91.00	0.25	14.75
574	20009246	9/1/2017	60FT of 3" PVC Main 910 Grandview Circle	85	15,204.75	(59.63)	15,145.12	121.00	0.33	84.67
575	20009292	11/1/2017	189FT OF 2in LINE EXTENSION-122 PENINSULA	85	12,831.09	(25.16)	12,805.93	60.00	0.16	84.84
576	20008408	2/1/2016	BLOWER- HVOM	25	3,275.94	(251.16)	3,024.78	699.00	1.92	23.08
577	20008453	5/1/2016	3HP BLOWER MOTOR-HVOM WWTP	25	-	1,029.37	1,029.37	609.00	1.67	23.33
578	20009081	1/1/2017	3HP BLOWER MOTOR	25	1,206.68	(48.27)	1,158.41	364.00	1.00	24.00
579	20009084	8/1/2017	2HP Dual Grinder Pump 658 PR 1509	25	1,259.07	(20.98)	1,238.09	152.00	0.42	24.58
580	20009085	9/1/2017	Dual Grinder Pump 658 PR 1509	25	760.71	(10.14)	750.57	121.00	0.33	24.67
581	20009086	8/15/2016	3HP BLOWER MOTOR	25	1,206.67	(49.08)	1,157.59	503.00	1.38	23.62
582	20009110	1/1/2017	REPLACE GRINDER PUMP-493 PR 1511	25	1,287.44	(51.50)	1,235.94	364.00	1.00	24.00
583	20009111	1/1/2017	REPLACE GRINDER PUMP-559 PR 1507	25	968.53	(38.74)	929.79	364.00	1.00	24.00
584	20009112	1/1/2017	REPLACE 2HP GRINDER STATION-658 PR 1514	25	2,752.43	(110.10)	2,642.33	364.00	1.00	24.00
585	20009113	1/1/2017	REPLACE GRINDER PUMP-470 PR 1519	25	772.91	(30.92)	741.99	364.00	1.00	24.00
586	20009114	3/1/2017	REPLACE GRINDER PUMP-415 PR 1524	25	813.64	(27.12)	786.52	305.00	0.84	24.16
587	20009115	5/1/2017	REPLACE GRINDER PUMP-160 PR 1509	25	1,303.32	(34.76)	1,268.56	244.00	0.67	24.33
588	20009116	7/1/2017	REPLACE GRINDER PUMP-327 PR 1512	25	1,473.94	(29.48)	1,444.46	183.00	0.50	24.50
589	20009117	7/1/2017	REPLACE GRINDER PUMP-561 PR 1508	25	760.01	(15.20)	744.81	183.00	0.50	24.50
590	20009118	7/1/2017	REPLACE GRINDER PUMP-595 PR 1513	25	762.21	(15.24)	746.97	183.00	0.50	24.50
591	20009119	9/1/2017	REPLACE GRINDER PUMP-756 PR 1517	25	840.83	(11.21)	829.62	121.00	0.33	24.67
592	20009120	10/1/2017	REPLACE 2HP GRINDER STATION-228 PR 1515	25	1,691.40	(16.91)	1,674.49	91.00	0.25	24.75
593	20009121	10/1/2017	REPLACE GRINDER PUMP-224 PR 1517	25	762.22	(7.62)	754.60	91.00	0.25	24.75
594	20008402	1/1/2016	3" ACTUATOR VALVE-SLUDGE VALVE SYSTEM	15	3,583.73	(477.84)	3,105.89	730.00	2.00	13.00
595	20008564	5/1/2016	5 FIRE HYDRANTS-LYHR	50	1,414.85	(47.16)	1,367.69	609.00	1.67	48.33
596	20008759	1/13/2015	FLOW METER W/ DATA LOGGER	15	3,828.00	(772.14)	3,055.86	1083.00	2.97	12.03
597	20008807	3/1/2017	HACH 2100N TURBIDIMETER	15	2,210.65	(122.81)	2,087.84	305.00	0.84	14.16
598	20008950	1/1/2017	AERATORS @ LYHR WATER PLANT	50	9,609.16	(192.18)	9,416.98	364.00	1.00	49.00
599	20009291	6/1/2017	AERATORS AT LAKEWAY HARBOR WATER PLANT	15	13,082.05	(508.75)	12,573.30	213.00	0.58	14.42
600	20009293	8/1/2017	REHAB FILTER #2-LAKE HARBOR WATER PLANT	15	10,526.60	(292.41)	10,234.19	152.00	0.42	14.58
601	20008391	5/1/2016	5 FIRE HYDRANTS	50	1,282.72	(42.75)	1,239.97	609.00	1.67	48.33
602	20009278	4/1/2017	7.5HP SUB. PUMP-WELL #1 LOLP	15	9,895.42	(494.77)	9,400.65	274.00	0.75	14.25

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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
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603	20009279	4/1/2017	310' OF 2" GALV PIPE-WELL#1 LOLP	15	2,737.03	(136.85)	2,600.18	274.00	0.75	14.25
604	20009280	4/1/2017	320' OF #8-3 W/G SUB CABLE-WELL#1 LOLP	15	1,684.33	(84.22)	1,600.11	274.00	0.75	14.25
605	20008878	6/20/2016	10FT PVC MAIN-380 LONGHORN VALLEY DR	85	1,593.37	(18.88)	1,574.49	559.00	1.53	83.47
606	20008944	3/31/2016	10FT PVC MAIN-LONGHORN VALLEY/CHISHOLM	85	2,471.72	(29.37)	2,442.35	640.00	1.75	83.25
607	20008969	3/13/2015	2 1/2" GATE VALVE AT HYDRO TANK	50	1,245.16	(25.85)	1,219.31	1024.00	2.81	47.19
608	20008973	6/26/2015	4FT MAIN - WELL #1	85	1,262.00	(15.13)	1,246.87	919.00	2.52	82.48
609	20008974	10/25/2015	8FT MAIN - WELL #1 ACROSS FROM PLANT	85	4,569.13	(54.56)	4,514.57	798.00	2.19	82.81
610	20008339	2/1/2016	5hp Booster Pump	15	1,968.42	(251.52)	1,716.90	699.00	1.92	13.08
611	20008509	1/1/2016	10HP PUMP-WELL #1-MRES	15	3,870.78	(516.10)	3,354.68	730.00	2.00	13.00
612	20008510	1/1/2016	10HP MOTOR-WELL #1-MRES	15	4,642.18	(618.96)	4,023.22	730.00	2.00	13.00
613	20008511	1/1/2016	10HP CONTROL BOX-WELL #1-MRES	15	1,456.02	(194.14)	1,261.88	730.00	2.00	13.00
614	20008512	1/1/2016	#4-3 GROUND FLAT CABLE-WELL #1-MRES	15	5,540.66	(738.76)	4,801.90	730.00	2.00	13.00
615	20008315	1/1/2016	Metroplex Homestead Model R 2" Flanged #1	46	2,238.56	(97.32)	2,141.24	730.00	2.00	44.00
616	20008316	1/1/2016	Metroplex Homestead Model R 2" Flanged #2	46	2,238.56	(97.32)	2,141.24	730.00	2.00	44.00
617	20008317	1/1/2016	Metroplex Homestead Model R 2" Flanged #3	46	2,238.56	(97.32)	2,141.24	730.00	2.00	44.00
618	20008318	1/1/2016	Metroplex Homestead Model R 2" Flanged #4	46	3,133.98	(136.26)	2,997.72	730.00	2.00	44.00
619	20008319	1/1/2016	Metroplex Homestead Model R 2" Flanged #5	46	3,133.98	(136.26)	2,997.72	730.00	2.00	44.00
620	20008320	1/1/2016	Metroplex Homestead Model R 2" Flanged #6	46	3,133.98	(136.26)	2,997.72	730.00	2.00	44.00
621	20008321	1/1/2016	Metroplex Homestead Model R 2" Flanged #7	46	3,133.98	(136.26)	2,997.72	730.00	2.00	44.00
622	20008322	1/1/2016	Metroplex Homestead Model R 2" Flanged #8	46	3,133.98	(136.26)	2,997.72	730.00	2.00	44.00
623	20008323	1/1/2016	Metroplex Homestead Model R 3" Flanged #1	46	2,447.05	(106.40)	2,340.65	730.00	2.00	44.00
624	20008324	1/1/2016	Metroplex Homestead Model R 3" Flanged #2	46	2,447.05	(106.40)	2,340.65	730.00	2.00	44.00
625	20008325	1/1/2016	Metroplex Homestead Model R 3" Flanged #3	46	3,425.87	(148.96)	3,276.91	730.00	2.00	44.00
626	20008326	1/1/2016	Metroplex Homestead Model R 3" Flanged #4	46	3,425.87	(148.96)	3,276.91	730.00	2.00	44.00
627	20008327	1/1/2016	Metroplex Homestead Model R 3" Flanged #5	46	3,425.86	(148.96)	3,276.90	730.00	2.00	44.00
628	20008328	1/1/2016	Metroplex Homestead Model R 3" Flanged #6	46	3,425.87	(148.96)	3,276.91	730.00	2.00	44.00
629	20008329	1/1/2016	Metroplex Homestead Model R 3" Flanged #7	46	3,425.89	(148.96)	3,276.93	730.00	2.00	44.00
630	20008363	4/1/2016	7.5 HP MOTOR/STARTER PLANT #2 METROPLEX	15	1,991.76	(232.37)	1,759.39	639.00	1.75	13.25
631	20008364	4/1/2016	10 HP MOTOR/STARTER PLANT #1 METROPLEX	15	2,223.55	(259.42)	1,964.13	639.00	1.75	13.25
632	20008365	1/1/2016	7.5 HP PUMP PLANT #1 METROPLEX	15	3,442.65	(459.02)	2,983.63	730.00	2.00	13.00
633	20008424	1/1/2016	1620' of 1/4" Air Line Well #6	46	6,932.23	(301.40)	6,630.83	730.00	2.00	44.00
634	20008425	1/1/2016	2" Check Valve Well #6	46	1,027.00	(44.66)	982.34	730.00	2.00	44.00
635	20008426	1/1/2016	2" Check Valve Well #6	46	1,027.00	(44.66)	982.34	730.00	2.00	44.00
636	20008445	1/1/2016	6" MJ GATE VALVE-PLANT #2 MXHS	85	1,219.88	(28.70)	1,191.18	730.00	2.00	83.00
637	20008446	1/1/2016	6" MJ GATE VALVE-PLANT #2 MXHS	85	1,219.88	(28.70)	1,191.18	730.00	2.00	83.00
638	20008447	1/1/2016	6" MJ GATE VALVE-PLANT #3 MXHS	85	1,273.96	(29.98)	1,243.98	730.00	2.00	83.00
639	20008448	1/1/2016	6" MJ GATE VALVE-PLANT #3 MXHS	85	1,273.95	(29.98)	1,243.97	730.00	2.00	83.00
640	20008456	5/1/2016	5HP PUMP WELL #2-MXHS	15	3,997.84	(444.20)	3,553.64	609.00	1.67	13.33
641	20008457	5/1/2016	5HP MOTOR WELL #2-MXHS	15	3,549.10	(394.35)	3,154.75	609.00	1.67	13.33
642	20008458	5/1/2016	260' OF #12/4 CABLE-WELL #2-MXHS	15	779.99	(86.67)	693.32	609.00	1.67	13.33

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Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
643	20008867	11/11/2015	1HP PUMP/MOTOR/CONTROL BOX WELL#8	15	4,193.18	(610.72)	3,582.46	781.00	2.14	12.86
644	20008868	11/11/2015	81 GAL CHALLENGER PRESSURE TANK WELL#8	50	992.87	(43.40)	949.47	781.00	2.14	47.86
645	20008372	1/1/2016	7.5 HP PUMP & MOTOR WELL #1 MBES	15	13,321.31	(1,776.18)	11,545.13	730.00	2.00	13.00
646	20008869	12/15/2016	5HP BOOSTER PUMP MOTOR-WELL#1 PUMP #2	15	1,768.10	(128.00)	1,640.10	381.00	1.04	13.96
647	20008384	1/1/2016	3HP CONTROL BOX-WELL #2 NOLAN RIVER	15	1,366.62	(182.22)	1,184.40	730.00	2.00	13.00
648	20008407	3/1/2016	2" BADGER METER-W1	46	1,072.85	(42.76)	1,030.09	670.00	1.84	44.16
649	20008286	10/1/2015	Replaced Booster Pump	15	2,538.26	(380.74)	2,157.52	822.00	2.25	12.75
650	20008291	10/1/2015	Replace Media Filter	50	14,928.22	(671.76)	14,256.46	822.00	2.25	47.75
651	20008294	10/1/2015	Replace 50 psi air compressor	15	1,434.41	(215.17)	1,219.24	822.00	2.25	12.75
652	20008305	1/1/2016	OTSH Lake Pump Station Backup Generator	15	79,688.47	(10,625.13)	69,063.34	730.00	2.00	13.00
653	20008306	1/1/2016	OTSH M&H 8" FLG X FLG Ductile Iron Body Gate Valve	46	1,032.82	(44.90)	987.92	730.00	2.00	44.00
654	20008312	1/1/2016	OTSH SWTP RO Membranes 8"X40"	15	71,915.89	(9,588.78)	62,327.11	730.00	2.00	13.00
655	20008314	1/1/2016	OTSH SWTP Flush Pump 200 GPM	15	7,111.29	(948.18)	6,163.11	730.00	2.00	13.00
656	20008375	4/1/2016	50HP MOTOR-LAKE PUMPS OTSH	15	13,672.97	(1,595.18)	12,077.79	639.00	1.75	13.25
657	20008404	4/1/2016	5 SOLENOID/2 TRANSMITTERS MULITMEDIA FILTER SYS	15	5,212.30	(608.11)	4,604.19	639.00	1.75	13.25
658	20008452	5/1/2016	VARIABLE FREQUENCY DRIVE-OTSH TREATMENT PLANT	15	4,297.38	(477.48)	3,819.90	609.00	1.67	13.33
659	20008459	1/1/2016	VFD FOR BACKWASH PUMP-OTSH SWTP	15	2,644.12	(352.55)	2,291.57	730.00	2.00	13.00
660	20008461	6/1/2016	10HP 460V BACKWASH DRIVE	15	5,582.71	(589.29)	4,993.42	578.00	1.58	13.42
661	20008474	1/1/2016	OTSH JusRyn 85S150-10 Grundfos pump	15	50,592.56	(6,745.68)	43,846.88	730.00	2.00	13.00
662	20008475	1/1/2016	OTSH JusRyn 15 HP Franklin 6" Motor 460V 3 PHSE	15	41,221.54	(5,496.20)	35,725.34	730.00	2.00	13.00
663	20008522	1/1/2016	FILTER HOUSING 30 ROUND X 36"-OTSH	15	16,635.00	(2,218.00)	14,417.00	730.00	2.00	13.00
664	20008523	1/1/2016	FILTER HOUSING 30 ROUND X 36"-OTSH	15	16,635.00	(2,218.00)	14,417.00	730.00	2.00	13.00
665	20008554	3/2/2015	100 HP MOTOR-RO PLANT	15	17,990.55	(3,432.08)	14,558.47	1035.00	2.84	12.16
666	20008555	3/2/2015	25 HP VERTICAL PUMP/MOTOR- RO PLANT	15	10,972.57	(2,093.25)	8,879.32	1035.00	2.84	12.16
667	20008558	8/1/2016	10" BUTTERFLY FLANGED VALVE W/BASKET STRAINER	15	7,472.24	(705.71)	6,766.53	517.00	1.42	13.58
668	20008601	3/1/2016	2" STREET VAVLE-OTSH	85	1,626.83	(35.09)	1,591.74	670.00	1.84	83.16
669	20008654	8/1/2016	10" INFLUENT FLOW METER OTSH SURFACE WATER	20	6,535.33	(462.92)	6,072.41	517.00	1.42	18.58
670	20008684	9/1/2016	60 GAL AIR COMPRESSOR-SURFACE WATER	15	2,033.13	(180.72)	1,852.41	486.00	1.33	13.67
671	20008765	10/27/2016	6" DUCTILE IRON CHECK VALVE ON 30HP BP	15	2,403.20	(200.68)	2,202.52	430.00	1.18	13.82
672	20008889	3/9/2017	VFD W/ AUTOMATION CONTROLS-RAW WATER INTAKE-OTSH	15	79,899.79	(4,438.88)	75,460.91	297.00	0.81	14.19
673	20008890	3/9/2017	50HP PUMP/MOTOR-RAW WATER INTAKE-OTSH	15	39,052.74	(2,169.60)	36,883.14	297.00	0.81	14.19
674	20008896	5/1/2017	SCADA SYSTEM-SURFACE WATER PLANT OTSH	20	27,899.91	(930.00)	26,969.91	244.00	0.67	19.33
675	20009072	2/20/2015	SCADA PROGRAMMING-SURFACE WATER PLANT	20	1,696.77	(93.83)	1,602.94	1045.00	2.86	17.14
676	20009073	10/25/2015 (3)	6" VALVES AT UTAH/LAKE GRANDBURY	85	2,907.84	(34.72)	2,873.12	798.00	2.19	82.81
677	20009074	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	6,024.39	(301.22)	5,723.17	364.00	1.00	19.00
678	20009135	12/1/2017	Lanxess B400 FR Membranes	15	111,743.92	(620.80)	111,123.12	30.00	0.08	14.92
679	20009238	9/1/2017	Submersible Pump Surface Water Plant OTSH	15	18,462.82	(410.28)	18,052.54	121.00	0.33	14.67
680	20009239	9/1/2017	100HP 480V 60Hz Motor Surface Water Plant OTSH	15	18,462.82	(410.28)	18,052.54	121.00	0.33	14.67
681	20009240	9/1/2017	Submersible Pump Surface Water OTS RO Plant	15	12,947.97	(287.73)	12,660.24	121.00	0.33	14.67
682	20009270	9/1/2017	REHAB GRAVITY FILTER #2	15	9,332.10	(207.38)	9,124.72	121.00	0.33	14.67

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
683	20009271	9/1/2017	REHAB GRAVITY FILTER #4	15	9,332.09	(207.38)	9,124.71	121.00	0.33	14.67
684	20009273	6/11/2015	30HP LAKE PUMP/MOTOR-RAW WATER INTAKE	15	15,589.02	(1,161.91)	14,427.11	934.00	2.56	12.44
685	20009274	6/11/2015	957' OF GROUND CABLE-LAKE PUMP RAW WATER INTAKE	15	9,641.42	(718.62)	8,922.80	934.00	2.56	12.44
686	20009275	6/11/2015	SUB MONITOR SUPREME-LAKE PUMP RAW WATER INTAKE	15	2,759.74	(205.69)	2,554.05	934.00	2.56	12.44
687	20009276	6/11/2015	(2) 3" CHECK VALVES-LAKE PUMP RAW WATER INTAKE	15	1,273.73	(94.94)	1,178.79	934.00	2.56	12.44
688	20009277	6/11/2015	(2) 1/4 POLY AIR LINE-LAKE PUMP RAW WATER INTAKE	15	3,184.32	(237.34)	2,946.98	934.00	2.56	12.44
689	20008334	1/1/2016	Oakwood Well Slab	46	11,154.77	(484.99)	10,669.78	730.00	2.00	44.00
690	20008335	1/1/2016	Oakwood 514' 4" SCH 40 GALV WELL CASING	46	28,364.99	(1,233.26)	27,131.73	730.00	2.00	44.00
691	20008336	1/1/2016	Oakwood 7.5 HP 75GPM PUMP & MOTOR	15	23,903.08	(3,187.08)	20,716.00	730.00	2.00	13.00
692	20008337	1/1/2016	Oakwood 2" FITTING PACKAGE & WELL SEAL	46	2,390.31	(103.92)	2,286.39	730.00	2.00	44.00
693	20008338	1/1/2016	Oakwood 2" FLOW METER	46	2,230.95	(97.00)	2,133.95	730.00	2.00	44.00
694	20008460	5/1/2016	2' AMR OCTAVE WELL METER-WELL #1	46	1,406.67	(50.97)	1,355.70	609.00	1.67	44.33
695	20008674	9/1/2016	2" AMR WELL METER PHILLIPS ACRES PLANT	20	1,414.45	(92.10)	1,322.35	486.00	1.33	18.67
696	20008779	12/31/2016	Hydro Tank Rehab for Asset 20001829	50	8,933.16	(178.96)	8,754.20	365.00	1.00	49.00
697	20008442	1/1/2016	6" Gate valves & fittings in Main	85	3,199.40	(75.28)	3,124.12	730.00	2.00	83.00
698	20008539	1/1/2016	6" MJ GATE VALVE BEAUTIFUL HILLS	85	1,962.32	(46.18)	1,916.14	730.00	2.00	83.00
699	20008783	12/3/2015	Sensaphone/Mercroid Switch	15	1,820.38	(252.83)	1,567.55	759.00	2.08	12.92
700	20008784	12/3/2015	Starter Motor	15	2,182.68	(303.15)	1,879.53	759.00	2.08	12.92
701	20008785	12/3/2015	Alternator	15	1,080.89	(150.12)	930.77	759.00	2.08	12.92
702	20008815	2/1/2017	KTO CHLORINE ANLZR TOTAL CL17-PIHR	15	4,146.73	(253.41)	3,893.32	333.00	0.91	14.09
703	20008449	5/1/2016	3" WELL METER (W1)-PTSH	46	3,000.12	(108.70)	2,891.42	609.00	1.67	44.33
704	20008534	1/1/2016	140' of 2" Yellowmine pipe	85	1,863.12	(43.84)	1,819.28	730.00	2.00	83.00
705	20008658	2/1/2016	10' CULVERTS N & S FLINT @ LAKESIDE	85	4,103.30	(92.52)	4,010.78	699.00	1.92	83.08
706	20008781	1/14/2016	RECOAT INTERIOR PRESSURE TANK - ASSET 20000977	50	12,813.83	(261.51)	12,552.32	717.00	1.96	48.04
707	20008604	2/1/2016	2" SQUARE VALVE	85	1,017.97	(22.96)	995.01	699.00	1.92	83.08
708	20008750	12/1/2016	Lake Livingston Electrical/Meter/GST riser	25	9,979.82	(432.46)	9,547.36	395.00	1.08	23.92
709	20008751	12/1/2016	Lake Livingston 2500ft 4" Pipe	50	97,303.27	(2,108.24)	95,195.03	395.00	1.08	48.92
710	20008801	9/20/2016	2" PURCHASE WATER METER-WELL #1 PHPS	46	1,947.17	(56.44)	1,890.73	467.00	1.28	44.72
711	20008857	9/13/2016	PROBE CANISTER ON HPT-WELLSITE 1 PHPS	15	1,906.97	(170.17)	1,736.80	474.00	1.30	13.70
712	20008298	12/1/2015	Plum Creek GST	10	65,362.54	(13,617.19)	51,745.35	761.00	2.08	7.92
713	20008299	12/1/2015	Plum Creek GST 18"24' Arched Culvert #1	10	2,179.52	(454.06)	1,725.46	761.00	2.08	7.92
714	20008300	12/1/2015	Plum Creek GST 18"24' Arched Culvert #2	10	2,179.51	(454.06)	1,725.45	761.00	2.08	7.92
715	20008437	5/1/2016	546" GALV PIPE-WELL 1 PMCK	46	12,505.22	(453.09)	12,052.13	609.00	1.67	44.33
716	20008438	5/1/2016	550' PUMP CABLE WELL 1-PMCK	15	3,147.45	(349.72)	2,797.73	609.00	1.67	13.33
717	20008439	5/1/2016	60HP PUMP WELL 1-PMCK	15	9,198.49	(1,022.05)	8,176.44	609.00	1.67	13.33
718	20008440	5/1/2016	60HP MOTOR WELL 1-PMCK	15	-	9,376.51	9,376.51	609.00	1.67	13.33
719	20008441	5/1/2016	PIPE & FLANGE ON WELL HEAD-WELL1 PMCK	46	5,366.38	(194.43)	5,171.95	609.00	1.67	44.33
720	20008742	12/1/2016	PMCK Conveyance - 12" Water Line	85	112,895.00	(1,438.86)	111,456.14	395.00	1.08	83.92
721	20008743	12/1/2016	PMCK Conveyance - 2" Flush Valve	85	2,000.00	(25.49)	1,974.51	395.00	1.08	83.92
722	20008744	12/1/2016	PMCK Conveyance - 6" Flush Valve	85	2,000.00	(25.49)	1,974.51	395.00	1.08	83.92

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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
723	20008873	2/17/2017	60HP MOTOR WELL 1-PMCK	15	17,842.91	(1,090.40)	16,752.51	317.00	0.87	14.13
724	20008953	10/1/2017	Elevated Storage Tank 1 SCADA Inst	20	20,000.15	(250.00)	19,750.15	91.00	0.25	19.75
725	20008954	10/1/2017	Elevated Storage Tank 2 SCADA Inst.	20	20,000.15	(250.00)	19,750.15	91.00	0.25	19.75
726	20008955	10/1/2017	Pump Station No. 2 RTU	20	30,000.21	(375.00)	29,625.21	91.00	0.25	19.75
727	20008956	10/1/2017	Pump Station No. 3 RTU	20	24,000.17	(300.00)	23,700.17	91.00	0.25	19.75
728	20008957	10/1/2017	Pump Station No. 4 RTU	20	60,000.43	(750.01)	59,250.42	91.00	0.25	19.75
729	20008958	10/1/2017	Wells 1 & 2 RTU, SCADA	20	20,000.15	(250.00)	19,750.15	91.00	0.25	19.75
730	20008959	10/1/2017	GBRA Interconnect RTU, SCADA	20	32,000.23	(400.00)	31,600.23	91.00	0.25	19.75
731	20008964	9/1/2017	Plum Creek Plant #2 Booster #3 Pump	15	127,588.91	(2,835.31)	124,753.60	121.00	0.33	14.67
732	20009241	12/1/2017	125HP 460V 3PH Motor Well #3 PS #4	15	24,229.68	(134.61)	24,095.07	30.00	0.08	14.92
733	20009242	12/1/2017	625 GPM 6 Stage Pump Well #3 PS #4	15	12,385.95	(68.81)	12,317.14	30.00	0.08	14.92
734	20009243	12/1/2017	Flat Jacket Wire w/ Ground Well #3 PS #4	15	31,929.39	(177.39)	31,752.00	30.00	0.08	14.92
735	20009244	12/1/2017	5 1/2" Pipe Uncoated Well #3 PS #4	15	12,072.83	(67.07)	12,005.76	30.00	0.08	14.92
736	20009245	12/1/2017	5 1/2" Pipe Coated Well #3 PS #4	15	10,220.64	(56.78)	10,163.86	30.00	0.08	14.92
737	20008830	4/1/2017	3HP BALDOR MOTOR BP#1-PAAD WATER PLANT	15	1,856.47	(92.82)	1,763.65	274.00	0.75	14.25
738	20008513	5/1/2016	7.5HP PUMP END-WELL #2 RYWD	15	5,842.21	(649.13)	5,193.08	609.00	1.67	13.33
739	20008514	5/1/2016	7.5HP 230V MOTOR-WELL #2 RYWD	15	2,241.93	(249.10)	1,992.83	609.00	1.67	13.33
740	20008515	5/1/2016	252'-2 1/2" GAVL DROP PIPE-WELL #2 RYWD	46	3,798.10	(137.61)	3,660.49	609.00	1.67	44.33
741	20008516	5/1/2016	254' #8 DJ SUB CABLE-WELL #2 RYWD	15	1,209.51	(134.39)	1,075.12	609.00	1.67	13.33
742	20008584	7/1/2016	1/2 HP AIR COMPRESSOR-WELL #2-RYWD	15	1,170.19	(117.02)	1,053.17	548.00	1.50	13.50
743	20008763	8/4/2014	WELL HEAD SLAB-WELL #2 RAYWOOD	46	3,963.27	(297.42)	3,665.85	1245.00	3.41	42.59
744	20008774	10/8/2015	2" SQUARE NUT VALVE @ 307 CR 119A	85	1,349.34	(16.11)	1,333.23	815.00	2.23	82.77
745	20008882	5/2/2016	RAYWOOD WELL CASING CAP	46	2,206.71	(48.68)	2,158.03	608.00	1.67	44.33
746	20008951	3/12/2015	1" GATE VALVE @ 201 HWY 90 EAST	85	1,489.68	(17.91)	1,471.77	1025.00	2.81	82.19
747	20008965	1/1/2017	CURB STOP @ 402 E HIGHWAY 90	85	825.44	(9.72)	816.72	364.00	1.00	84.00
748	20009078	12/1/2017	Raywood Distr System 4" Pipe	45	8,965.77	(16.60)	8,949.17	30.00	0.08	44.92
749	20009079	12/1/2017	Raywood Distr System 2" Pipe	85	12,065.16	(11.83)	12,053.33	30.00	0.08	84.92
750	20008427	1/1/2016	Combo NEMA Starter With Submonitor Well #1	15	3,936.95	(524.92)	3,412.03	730.00	2.00	13.00
751	20008569	6/1/2016	2" WELL METER-WELL #4-RIDGECREST	46	996.68	(34.31)	962.37	578.00	1.58	44.42
752	20008570	6/1/2016	2" WELL METER-WELL #1-RIDGECREST	46	996.68	(34.31)	962.37	578.00	1.58	44.42
753	20008585	8/1/2016	5HP PUMP AND MOTOR-WELL #3 REJN	15	7,585.38	(716.40)	6,868.98	517.00	1.42	13.58
754	20008586	8/1/2016	63' 1/4" GALV PIPE-WELL #3 REJN	46	576.17	(17.75)	558.42	517.00	1.42	44.58
755	20008587	8/1/2016	633' OF 1/4" AIRLINE-WELL #3 REJN	15	910.25	(85.96)	824.29	517.00	1.42	13.58
756	20008588	8/1/2016	(2) CHECK VALVES-WELL #3 REJN	46	488.92	(15.06)	473.86	517.00	1.42	44.58
757	20008589	8/1/2016	(1) DOLE FLOW VALVE-WELL #3 REJN	46	683.04	(21.04)	662.00	517.00	1.42	44.58
758	20008777	11/16/2016	10 AMP PHASE MONITOR	15	1,528.76	(103.06)	1,425.70	410.00	1.12	13.88
759	20009066	2/5/2015	TAP SADDLE WATER PLANT NO 2	20	835.15	(46.18)	788.97	1060.00	2.90	17.10
760	20009272	10/1/2017	RTGC AERATORS FOR TRIHALOMETHANES	15	23,873.55	(397.89)	23,475.66	91.00	0.25	14.75
761	20008392	5/1/2016	6" BP SUCTION HEADER	15	7,987.93	(887.55)	7,100.38	609.00	1.67	13.33
762	20008874	6/17/2016	15HP 460V 3PH MOTOR-RORH WELL#2	15	3,886.36	(269.57)	3,616.79	562.00	1.54	13.46



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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
763	20008875	6/17/2016	15HP 85GPM PUMP-RORH WELL#2	15	5,825.28	(404.07)	5,421.21	562.00	1.54	13.46
764	20008876	6/17/2016	567' GALV PIPE-RORH WELL#2	15	7,035.57	(488.02)	6,547.55	562.00	1.54	13.46
765	20008877	6/17/2016	570' DOUBLE JACKETED CABLE-RORH WELL#2	15	1,745.14	(121.05)	1,624.09	562.00	1.54	13.46
766	20008900	6/1/2017	(8) ACTUATOR VALVES- RORH PLANT	15	5,499.93	(213.89)	5,286.04	213.00	0.58	14.42
767	20008960	10/1/2017	River Oaks Ranch Well	46	72,192.06	(392.35)	71,799.71	91.00	0.25	45.75
768	20008961	10/1/2017	435ft 8 5/8" Steel Casing	46	88,068.71	(478.63)	87,590.08	91.00	0.25	45.75
769	20008962	10/1/2017	Grunfos 85S150 Pump and motor set	15	107,302.12	(1,788.37)	105,513.75	91.00	0.25	14.75
770	20008963	10/1/2017	110ft Stainless Steel Pipe Based Screen	15	52,638.78	(877.31)	51,761.47	91.00	0.25	14.75
771	20009237	1/1/2017	Capital Repairs to Pump RORH Reject Ponds	15	18,993.68	(1,266.25)	17,727.43	364.00	1.00	14.00
772	20008659	8/1/2016	100' MAIN LINE EXTENSION ASPEN @ ROCKY POINT	85	2,462.46	(41.04)	2,421.42	517.00	1.42	83.58
773	20008672	3/1/2016	2" MJ GATE VALVE-"RPA HILL DRIVE 1" METER"	85	951.54	(20.52)	931.02	670.00	1.84	83.16
774	20008311	1/1/2016	Serenity Woods Well #1 HP Tank	50	9,509.30	(380.38)	9,128.92	730.00	2.00	48.00
775	20008362	4/1/2016	WELL METER--WELL PUMP #1- SWPL	46	2,265.09	(82.62)	2,182.47	639.00	1.75	44.25
776	20008811	2/1/2017	7.5HP BOOSTER MOTOR #2 - SWPL	15	1,380.71	(84.38)	1,296.33	333.00	0.91	14.09
777	20009099	2/16/2015	CONTROL BOX BOOSTER PUMP #2	15	1,098.23	(83.94)	1,014.29	1049.00	2.87	12.13
778	20008686	9/13/2016	Control box for HP TANK @ SHES	15	3,262.58	(290.57)	2,972.01	474.00	1.30	13.70
779	20008347	1/1/2016	SUBMONITOR WELL #15 SHERWOOD SHORES	20	2,798.01	(279.80)	2,518.21	730.00	2.00	18.00
780	20008350	1/1/2016	7.5 HP PUMP WELL #15 SDSH	15	8,408.11	(1,121.08)	7,287.03	730.00	2.00	13.00
781	20008351	1/1/2016	6" 3 PHASE MOTOR 400V WELL #15 SDSH	15	5,510.67	(734.76)	4,775.91	730.00	2.00	13.00
782	20008356	1/1/2016	147' OF 3" GALV PIPE WELL #15 SDSH	46	2,924.50	(127.16)	2,797.34	730.00	2.00	44.00
783	20008546	1/1/2016	SERVICE LINE REPLACEMENT 3320 SAN PATRICIO	20	1,271.76	26.90	1,298.66	730.00	2.00	18.00
784	20008563	1/1/2016	30' OF 3" PVC- IVANHOE & NOTTINGHAM-SDSH	85	1,486.35	(34.98)	1,451.37	730.00	2.00	83.00
785	20008565	5/1/2016	20' OF 2" PVC PIPE-36 MOHAWK-SDSH	20	1,829.21	(152.43)	1,676.78	609.00	1.67	18.33
786	20008566	1/1/2016	16' OF 6" PVC-50 RED RIVER RUN-SDSH	20	2,018.38	(201.84)	1,816.54	730.00	2.00	18.00
787	20008699	11/1/2016	BOOSTER PUMP NO. 3 BERKLEY 20HP	15	4,284.52	(333.24)	3,951.28	425.00	1.16	13.84
788	20009260	10/1/2017	5HP PUMP/MOTR WELL#8	15	6,973.22	(116.22)	6,857.00	91.00	0.25	14.75
789	20009261	10/1/2017	462' OF 2" GALV PIPE WELL#8	15	3,989.40	(66.49)	3,922.91	91.00	0.25	14.75
790	20009262	10/1/2017	472' OF #804 CABLE WELL#8	15	2,491.59	(41.53)	2,450.06	91.00	0.25	14.75
791	20009263	10/1/2017	(2) BRASS CHECK VALVE WELL#8	15	782.04	(13.03)	769.01	91.00	0.25	14.75
792	20009264	10/1/2017	924' OF 1/4" AIRLINE WELL#8	15	752.72	(12.55)	740.17	91.00	0.25	14.75
793	20008293	9/1/2015	Replaced booster pump	15	2,926.83	(455.28)	2,471.55	852.00	2.33	12.67
794	20008620	8/1/2016	PUMP/3HP MOTOR SILVER SADDLE #1 BP	15	7,497.09	(708.06)	6,789.03	517.00	1.42	13.58
795	20008621	8/1/2016	10 GAL PRESSURE TANK SILVER SADDLE #1	50	606.93	(17.20)	589.73	517.00	1.42	48.58
796	20008764	11/2/2016	2" BADGER WELL METER- SILVER SADDLE	15	970.38	(126.59)	843.79	424.00	1.16	13.84
797	20008823	12/6/2016	10S20-27 PUMP-SILVER SADDLE WELL#1	15	4,787.16	(345.74)	4,441.42	390.00	1.07	13.93
798	20008824	12/6/2016	2HP PENTEK MOTOR-SILVER SADDLE WELL#1	15	4,722.63	(341.08)	4,381.55	390.00	1.07	13.93
799	20008825	12/6/2016	189' OF 1 1/4 GALV PIPE-SILVER SADDLE WELL#1	15	2,111.98	(152.53)	1,959.45	390.00	1.07	13.93
800	20008548	1/1/2016	Install interconnect with Mt. Peak WSC	85	5,237.25	(123.22)	5,114.03	730.00	2.00	83.00
801	20008288	8/1/2015	install 3" isolation valves and ductile	15	4,020.13	(647.69)	3,372.44	883.00	2.42	12.58
802	20008592	3/1/2016	5HP PUMP-WELL #3-STES	15	3,954.64	(483.34)	3,471.30	670.00	1.84	13.16

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life in Years
803	20008593	3/1/2016	5HP MOTOR-WELL #3-STES	15	3,869.61	(472.95)	3,396.66	670.00	1.84	13.16
804	20008594	3/1/2016	5HP CONTROL BOX-WELL #3-STES	15	2,126.15	(259.86)	1,866.29	670.00	1.84	13.16
805	20008595	3/1/2016	590' OF 1/4" AIR LINE-WELL #3-STES	15	491.57	(60.08)	431.49	670.00	1.84	13.16
806	20008596	3/1/2016	411' OF 12 1/2 GALV PIPE-WELL #3-STES	46	4,013.07	(159.94)	3,853.13	670.00	1.84	44.16
807	20008597	3/1/2016	(2) CHECK VALVES-WELL #3-STES	46	1,318.21	(52.54)	1,265.67	670.00	1.84	44.16
808	20008650	6/1/2016	3HP BOOSTER PUMP MOTOR @ PLANT #1	15	1,612.49	(170.21)	1,442.28	578.00	1.58	13.42
809	20008661	9/30/2016	7 5HP 460V GRUNDFOS PUMP-WELL NO 1 STES	15	5,749.63	(512.07)	5,237.56	457.00	1.25	13.75
810	20008662	9/30/2016	7.5HP 230V MOTOR-WELL NO 1 STES	15	3,312.74	(295.04)	3,017.70	457.00	1.25	13.75
811	20008663	9/30/2016	620' OF #6-4 JACKETED CABLE-WELL NO 1 STES	15	3,433.62	(305.80)	3,127.82	457.00	1.25	13.75
812	20008776	10/7/2015	ISOLATION VALVES - PRESSURE TANK	50	3,881.50	(79.62)	3,801.88	816.00	2.24	47.76
813	20008431	1/1/2016	BOOSTER PUMP #1 MOTOR	15	1,854.25	(247.24)	1,607.01	730.00	2.00	13.00
814	20008883	9/1/2016	7.5HP 230V 3PH PUMP/MOTOR-WELL#3 SDCE	15	11,128.43	(758.76)	10,369.67	486.00	1.33	13.67
815	20008884	9/1/2016	550' OF #6-4 JACKETED CABLE-WELL#3 SDCE	15	4,037.15	(275.26)	3,761.89	486.00	1.33	13.67
816	20008331	1/1/2016	TGWD Hacienda Dr 4" Line	46	98,342.60	(4,275.76)	94,066.84	730.00	2.00	44.00
817	20008332	1/1/2016	TGWD Whispering Rd 6" Line	46	13,664.92	(594.12)	13,070.80	730.00	2.00	44.00
818	20008344	1/1/2016	1 1/2 HP 230V MOTOR AND PUMP WELL #20	15	4,913.15	(655.08)	4,258.07	730.00	2.00	13.00
819	20008357	1/1/2016	3HP PUMP & MOTOR CAMSHRS WELL #4	15	7,623.44	(1,016.46)	6,606.98	730.00	2.00	13.00
820	20008443	1/1/2016	200' 2" PVC WATERLINE EXTENSION	85	2,253.79	(53.04)	2,200.75	730.00	2.00	83.00
821	20008444	1/1/2016	25HP BOOSTER PUMP-TGWD	15	4,768.70	(635.82)	4,132.88	730.00	2.00	13.00
822	20008450	1/1/2016	6" GATE VALVE LAKECREST & WHISPERING ROAD	85	6,455.79	(151.90)	6,303.89	730.00	2.00	83.00
823	20008489	12/1/2016	5-1/4 3way Hydrant 4' (1)	50	6,224.59	(134.86)	6,089.73	395.00	1.08	48.92
824	20008490	12/1/2016	5-1/4 3way Hydrant 4' (1)	50	6,224.59	(134.86)	6,089.73	395.00	1.08	48.92
825	20008491	12/1/2016	Fire Hydrant (1)	50	1,382.13	(29.94)	1,352.19	395.00	1.08	48.92
826	20008492	12/1/2016	Fire Hydrant (1)	50	1,382.13	(29.94)	1,352.19	395.00	1.08	48.92
827	20008493	12/1/2016	Fire Hydrant (1)	50	1,382.13	(29.94)	1,352.19	395.00	1.08	48.92
828	20008494	12/1/2016	Fire Hydrant (1)	50	1,382.13	(29.94)	1,352.19	395.00	1.08	48.92
829	20008495	12/1/2016	FIRE HYDRANT 2546-5B CLOW 3WAY 5' (1)	50	2,963.56	(64.21)	2,899.35	395.00	1.08	48.92
830	20008496	12/1/2016	FIRE HYDRANT 2546-5B CLOW 3WAY 5' (1)	50	2,963.56	(64.21)	2,899.35	395.00	1.08	48.92
831	20008497	12/1/2016	12" Fire Hydrant (1)	50	605.44	(13.12)	592.32	395.00	1.08	48.92
832	20008498	12/1/2016	8" GATE VALVE FLG (2)	85	4,466.45	(56.93)	4,409.52	395.00	1.08	83.92
833	20008499	12/1/2016	8" GATE VALVE MJ X MJ (2)	85	4,552.60	(58.02)	4,494.58	395.00	1.08	83.92
834	20008500	12/1/2016	2" R/W GATE VALVE	85	522.04	(6.65)	515.39	395.00	1.08	83.92
835	20008501	12/1/2016	700' 200 PSI PVC TUBE	85	1,648.23	(21.01)	1,627.22	395.00	1.08	83.92
836	20008502	12/1/2016	2520' 8" Water Main	85	50,951.20	(649.38)	50,301.82	395.00	1.08	83.92
837	20008503	12/1/2016	400' 8" WATER MAIN	85	5,499.63	(70.09)	5,429.54	395.00	1.08	83.92
838	20008504	12/1/2016	6" GATE VALVE	85	1,533.15	(19.54)	1,513.61	395.00	1.08	83.92
839	20008505	12/1/2016	8" GATE VALVE	85	2,667.77	(34.01)	2,633.76	395.00	1.08	83.92
840	20008506	12/1/2016	720' PVC PIPE	85	947.16	(12.07)	935.09	395.00	1.08	83.92
841	20008507	12/1/2016	6" GATE VALVE	85	3,684.69	(46.96)	3,637.73	395.00	1.08	83.92
842	20008538	1/1/2016	8" MJ GATE VALVE	85	2,268.56	(53.38)	2,215.18	730.00	2.00	83.00

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1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life in Years
843	20008543	7/1/2016	IMPELLER BOOSTER PUMP #3-CAMBRIDGE SHORES	15	2,013.99	(201.40)	1,812.59	548.00	1.50	13.50
844	20008623	8/1/2016	RADIO TRANSMITTER AT E01	20	17,272.68	(1,223.48)	16,049.20	517.00	1.42	18.58
845	20008624	8/1/2016	4) Receiver boxes with PLC4	20	16,013.96	(1,134.32)	14,879.64	517.00	1.42	18.58
846	20008625	8/1/2016	2) MONOPOLES	20	3,315.91	(234.88)	3,081.03	517.00	1.42	18.58
847	20008668	9/1/2016	FRANKLIN CONTROL BOX WELL #18	15	-	1,352.95	1,352.95	486.00	1.33	13.67
848	20008766	6/13/2016	Storage Tank #2 Bolted Steel 43,938 Gal	50	31,673.04	(1,008.15)	30,664.89	566.00	1.55	48.45
849	20008798	1/1/2017	TGWD 2440 LF 6" OVC Water Main	46	-	-	-	364.00	1.00	45.00
850	20008802	2/1/2017	2HP PUMP/MOTOR & 84' PIPE-MILL CREEK WELL #1	15	5,466.73	(334.08)	5,132.65	333.00	0.91	14.09
851	20008808	2/1/2017	84' of 3" BLACK PIPE WELL#16 TANGLEWOOD	15	1,856.63	(113.46)	1,743.17	333.00	0.91	14.09
852	20008809	2/1/2017	(2) 3" CHECK VALVES WELL#16 TANGLEWOOD	15	2,187.94	(133.71)	2,054.23	333.00	0.91	14.09
853	20008810	2/1/2017	25HP MOTOR/65L25 PUMP WELL#16 TANGLEWOOD	15	10,002.02	(611.23)	9,390.79	333.00	0.91	14.09
854	20008817	2/1/2017	140' LEVEL TRANSMITTER IN STANDPIPE	20	3,881.50	(177.90)	3,703.60	333.00	0.91	19.09
855	20008818	2/1/2017	RADIO COMM EQUIP CAMBRIDGE SHORES/STANDPIPE	20	9,426.50	(432.05)	8,994.45	333.00	0.91	19.09
856	20008819	2/1/2017	LEVEL TRANSMITTER 2 GST/RADIO COMM NORTH PLANT	20	12,753.50	(584.54)	12,168.96	333.00	0.91	19.09
857	20008820	2/1/2017	RADIO COMM. EQUIP/TOWER MILL CREEK TO STANDPIPE	20	21,071.00	(965.75)	20,105.25	333.00	0.91	19.09
858	20008861	10/27/2016	(3) 2" MJ GATE VALVES-270 MIMOSA/1124 SS	85	1,778.79	(17.53)	1,761.26	430.00	1.18	83.82
859	20008899	3/1/2017	100 LF OF 4" PVC-TANGLEWOOD BLVD/JUANITA	85	7,175.23	(70.35)	7,104.88	305.00	0.84	84.16
860	20008907	11/16/2016	SURGE PROTECTOR/4 ORION FANS FOR VFD	15	1,934.10	(130.39)	1,803.71	410.00	1.12	13.88
861	20008908	6/5/2017	1HP PUMP WELL 18	15	375.89	(14.62)	361.27	209.00	0.57	14.43
862	20008909	6/5/2017	126' OF 1 1/4 GALV PIPE WELL 18	46	1,208.97	(15.33)	1,193.64	209.00	0.57	45.43
863	20008910	6/1/2017	1HP MOTOR WELL 18	15	3,086.22	(120.02)	2,966.20	213.00	0.58	14.42
864	20008911	6/1/2017	2HP CONTROL BOX WELL 18	15	524.26	(20.39)	503.87	213.00	0.58	14.42
865	20008912	6/1/2017	135' OF #12 DOUBLE JACKETED CABLE WELL 18	15	494.09	(19.21)	474.88	213.00	0.58	14.42
866	20008948	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	8,288.87	(414.44)	7,874.43	364.00	1.00	19.00
867	20009251	11/1/2017	REHAB SOUTH GROUND STORAGE TANK	50	35,651.20	(118.84)	35,532.36	60.00	0.16	49.84
868	20009255	11/1/2017	10HP PUMP/MOTOR WELL #17	15	48,069.26	(534.10)	47,535.16	60.00	0.16	14.84
869	20009256	11/1/2017	648' GROUND CABLE WELL #17	15	8,403.60	(93.37)	8,310.23	60.00	0.16	14.84
870	20009257	11/1/2017	609' OF 2" BLACK PIPE WELL #17	15	20,756.28	(230.63)	20,525.65	60.00	0.16	14.84
871	20009258	11/1/2017	1284' AIR LINE WELL #17	15	8,256.98	(91.74)	8,165.24	60.00	0.16	14.84
872	20009259	11/1/2017	605' OF 5 1/2" CASING WELL #17	46	91,797.83	(332.60)	91,465.23	60.00	0.16	45.84
873	20008290	8/1/2015	Replaced DUCTILE PIPE	25	6,221.09	(601.36)	5,619.73	883.00	2.42	22.58
874	20008292	9/1/2015	Replaced guiderail flange	35	2,487.49	(165.83)	2,321.66	852.00	2.33	32.67
875	20008468	1/1/2016	TGWD L/S #6 Hydromatic submersible pump 1	25	153,640.35	(12,291.22)	141,349.13	730.00	2.00	23.00
876	20008469	1/1/2016	TGWD L/S #6 Hydromatic submersible pump 2	25	153,640.35	(12,291.22)	141,349.13	730.00	2.00	23.00
877	20008470	1/1/2016	TGWD L/S #6 10 Hp 4" pump 1	25	16,524.30	(1,321.94)	15,202.36	730.00	2.00	23.00
878	20008471	1/1/2016	TGWD L/S #6 10 Hp 4" pump 2	25	16,524.29	(1,321.94)	15,202.35	730.00	2.00	23.00
879	20008477	12/1/2016	(13) 48" RG 1' MH RISER	50	1,974.77	(42.79)	1,931.98	395.00	1.08	48.92
880	20008478	12/1/2016	(6) 48" RG 1 5' MH RISER	50	1,367.15	(29.62)	1,337.53	395.00	1.08	48.92
881	20008479	12/1/2016	(3) 48" RG 2' MH RISER	50	911.43	(19.75)	891.68	395.00	1.08	48.92
882	20008480	12/1/2016	(8) 48" RG 2 5' CONC HM CONE W/30" OPENING	50	3,045.90	(66.00)	2,979.90	395.00	1.08	48.92

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
883	20008481	12/1/2016 (9)	48" RG 2'-4" EXTENDED MH BASE W/INVERT	50	10,350.02	(224 25)	10,125.77	395.00	1 08	48 92
884	20008482	12/1/2016 (2)	48" RG SLAB TOP W/30" OPENING	50	940 65	(20 38)	920.27	395.00	1 08	48 92
885	20008483	12/1/2016 (1)	32" MANHOLE RING & CVR	50	3,209.49	(69 54)	3,139.95	395 00	1 08	48 92
886	20008484	12/1/2016	48" RG 1'-10" EXTENDED MH BASE W/INVERT	50	983.49	(21 31)	962 18	395 00	1.08	48.92
887	20008485	12/1/2016	2352' 8x4 SEWER PVC	50	25,395 14	(550.23)	24,844.91	395.00	1 08	48 92
888	20008486	12/1/2016	1484' 4x14 SEWER PVC	50	4,325 28	(93.72)	4,231.56	395.00	1 08	48 92
889	20008487	12/1/2016	98' 8x14 SEWER PVC	50	1,054 77	(22 86)	1,031.91	395 00	1 08	48 92
890	20008488	12/1/2016	84' 8x14 SEWER PVC	50	921.74	(19 97)	901 77	395.00	1 08	48 92
891	20008628	8/1/2016	20' MANHOLE 48"	50	15,988.23	(453 00)	15,535 23	517 00	1.42	48.58
892	20008629	8/1/2016	10 MANHOLE 48"	50	7,401.96	(209 72)	7,192.24	517.00	1.42	48.58
893	20008767	8/29/2016	6" FORCE MAIN @ TGWD BLVD/COUNTRY CLUB DR	65	8,412 87	(184 07)	8,228.80	489.00	1 34	63 66
894	20009265	7/1/2017	32HP PUMP LIFT STATION #5	25	13,381 50	(267 63)	13,113 87	183 00	0 50	24 50
895	20008330	3/1/2016	Tower Terrace GST	50	203,413.57	(7,458 50)	195,955.07	670.00	1 84	48 16
896	20008579	8/1/2016	15HP 230V GRUNDFOS MOTOR-WELL #2-TRTE	15	7,990 86	(754 69)	7,236 17	517 00	1.42	13.58
897	20008580	8/1/2016	15HP GRUNDFOS PUMP-WELL #2-TRTE	15	8,813.42	(832 38)	7,981 04	517 00	1 42	13.58
898	20008581	8/1/2016	4" CHECK VALVE-WELL #2 TRTE	46	1,092 09	(33 63)	1,058 46	517 00	1.42	44 58
899	20008582	8/1/2016	42' GALV PIPE-WELL #2 TRTE	46	1,463.87	(45 08)	1,418 79	517.00	1.42	44.58
900	20008583	8/1/2016	290' AIRLINE/300' JACKETED CABLE-WELL#2 TRTE	15	4,809.86	(454 27)	4,355 59	517.00	1 42	13.58
901	20008975	1/1/2017	PIPELINE IMPROVEMENT PROJECT	20	3,977.94	(198.90)	3,779 04	364 00	1 00	19.00
902	20008508	3/1/2016	Tower Terrace Collection System Improvements	65	51,546.47	(1,459 76)	50,086 71	670 00	1 84	63.16
903	20008530	2/1/2016	L/S PUMP #3 TOWER TERRANCE	25	3,715 15	(284 83)	3,430 32	699 00	1.92	23.08
904	20008541	1/1/2016	5HP 460V PUMP L/S #1 W/ 50' CABLE-TRTE	25	3,715 15	(297.22)	3,417 93	730.00	2.00	23.00
905	20008891	5/1/2017	L/S PUMP #2 - TOWER TERRANCE	25	4,846 34	(129.24)	4,717.10	244.00	0.67	24 33
906	20008913	5/1/2017	CLARIFIER GEAR BOX DRIVE-TRTR WWTP	25	2,652 01	(70 72)	2,581.29	244.00	0.67	24 33
907	20009249	11/19/2014	4" HYMAX DRESSER- 1920 HUDSON CT	85	781.42	(9 43)	771 99	1138 00	3 12	81 88
908	20008703	11/1/2016	2" TURBO WELL METER WELL #1	20	967 52	(56 44)	911.08	425.00	1.16	18.84
909	20008768	10/11/2016	2" 24V SOLENOID VALVE - DOROTHY LN WELL	15	1,042 46	(87 05)	955.41	446.00	1 22	13.78
910	20008978	10/1/2017	35S150- 56 STG Grunfos Sleeved Pump	15	34,215 95	(570 27)	33,645 68	91 00	0 25	14.75
911	20008979	10/1/2017	20 HP 460V 3 PHSE Franklin Hi-Temp Motor	15	19,725 98	(328 77)	19,397.21	91.00	0.25	14 75
912	20008980	10/1/2017	Ground Cable	15	24,200 87	(403.35)	23,797 52	91.00	0.25	14 75
913	20008981	10/1/2017	1/4" X 2,480' Air Line Ft and Head Guage	15	5,450.75	(90.85)	5,359 90	91 00	0 25	14 75
914	20008550	1/1/2016	1/3 HP AIR COMPRESSOR	15	952 69	(127.02)	825 67	730.00	2 00	13 00
915	20008405	4/1/2016	CONCRETE SLAB PLANT WELL HEAD W1-WHHR	46	1,796 58	(68.35)	1,728.23	639 00	1.75	44.25
916	20008517	6/1/2016	5HP 230V PUMP AND MOTOR-WELL#3 WHHR	15	6,624.95	(699 30)	5,925 65	578 00	1.58	13.42
917	20008518	6/1/2016	21' OF 2" GALV PIPE/CHECK VALVE (W3)WHHR	46	569 05	(19 59)	549 46	578.00	1.58	44.42
918	20008519	6/1/2016	240' CABLE-WELL#3 WHHR	15	615 91	(65 01)	550 90	578 00	1.58	13 42
919	20008642	8/1/2016	50' TOWER W/ANTENNA @ PLANT	20	7,753 53	(549 21)	7,204 32	517 00	1.42	18 58
920	20008643	8/1/2016	1-21' MONOPOLE W/ANTENNA @ Well #2	20	2,915 86	(206.54)	2,709.32	517.00	1.42	18 58
921	20008644	8/1/2016	1-21' MONOPOLE W/ANTENNA @ Well #3	20	2,915 86	(206.54)	2,709 32	517 00	1 42	18 58
922	20008946	1/1/2017	2" BADGER METER-WELL #3 WHHR	46	912 87	(19 85)	893 02	364 00	1 00	45 00

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
923	20008463	1/1/2016	21' - 2" Galv Pipe Well #3	46	6,043.46	(262 76)	5,780 70	730 00	2.00	44.00
924	20008464	1/1/2016	20 HP MOTOR Well #3	15	6,454 77	(860 64)	5,594.13	730.00	2 00	13.00
925	20008465	1/1/2016	3" CHECK VALVE Well #3	46	1,017.14	(44 22)	972 92	730.00	2.00	44.00
926	20008816	3/1/2017	15HP MOTOR BOOSTER PUMP#1 AT WLES PLANT #1	15	2,035.02	(113.06)	1,921 96	305.00	0 84	14.16
927	20008976	1/7/2015	2" GATE VALVE-4916 CIMMARRON TR	20	803 39	(44 63)	758 76	1089.00	2 98	17.02
928	20008977	12/15/2014	MECROID SWITCH-WESTERN LAKES PUMP #2	15	1,014.95	(78.58)	936.37	1112.00	3 05	11 95
929	20008373	3/1/2016	VFD, WAVE FILTER & ENCLOSURE-WELL #7 WSDE	15	29,916.38	(3,656 45)	26,259 93	670 00	1 84	13.16
930	20008612	8/1/2016	WELL #7 - 75HP PUMP CABOT ESTATES	15	20,257 73	(1,913 23)	18,344.50	517.00	1 42	13 58
931	20008613	8/1/2016	WELL #7 - 75HP MOTOR CABOT ESTATES	15	48,663 95	(4,596 04)	44,067.91	517.00	1 42	13 58
932	20008614	8/1/2016	WELL #7 - (2) 4 5" CHECK VALVES CABOT ESTATES	15	3,491 58	(329 76)	3,161.82	517.00	1.42	13.58
933	20008838	1/1/2017	147' OF 2" GAVL PIPE-WELL#1 WS BENNETT	15	9,002.76	(600.18)	8,402 58	364 00	1.00	14.00
934	20008839	1/1/2017	828' OF #6-3 W/GROUND CABLE-WELL#1 WS BENNETT	15	2,398 61	(159 91)	2,238.70	364.00	1 00	14 00
935	20008840	1/1/2017	825' OF 1/4" AIR LINE- WELL#1 WS BENNETT	15	1,206 04	(80.40)	1,125 64	364.00	1.00	14.00
936	20008841	1/1/2017	20HP HITACHI MOTOR- WELL#1 WS BENNETT	15	9,809.11	(653.94)	9,155.17	364.00	1.00	14 00
937	20008949	1/1/2017	2" STREET/2" MJ VALVE @LAWSON/BENNETT LAWSON	85	1,131 60	(13 31)	1,118.29	364.00	1 00	84 00
938	20008972	1/7/2015	WELL #7-75HP HIGH TEMP MOTOR CABOT ESTATES	15	-	19,638 46	19,638.46	1089 00	2 98	12.02
939	20009096	1/7/2015	30HP PUMP/MOTOR/CABLE/AIRLINE/CHECK VALVES-W1	20	-	22,978.56	22,978 56	1089 00	2 98	17 02
940	20008638	8/1/2016	PHOENIX RADIO AT PLANT	20	4,160 97	(294.74)	3,866 23	517.00	1 42	18 58
941	20008639	8/1/2016	21' MONO POLE W/ANTENNA @ PLANT	20	2,129.28	(150.82)	1,978 46	517 00	1 42	18 58
942	20008640	8/1/2016	RADIO RECEIVER @ WELLSITE	20	3,312 58	(234 64)	3,077 94	517 00	1.42	18 58
943	20008641	8/1/2016	21' MONO POLE WITH ANTENNA @ WELLSITE	20	2,129 28	(150 82)	1,978 46	517.00	1.42	18 58
944	20008671	2/29/2016	Replace 4' pipe & tap 444 Lakepoint Loop	40	1,393 01	(35 64)	1,357 37	671 00	1.84	38 16
945	20008881	3/27/2017	5HP PUMP/MOTOR/CONTROL BOX-WELL#1 WWPC	15	8,487 18	(471 51)	8,015 67	279 00	0 76	14 24
946	20009087	3/18/2016	HOA SWITCH-MOTOR WELL NO.1	15	1,084 05	(76 52)	1,007 53	653 00	1 79	13.21
947	20008573	5/1/2016	8 FIRE HYDRANTS-WDBH	50	1,734 73	(57.82)	1,676.91	609 00	1.67	48 33
948	20008598	1/1/2016	GENERATOR TRANSFER SWITCH-WELL #1	15	6,154.95	(820 66)	5,334 29	730 00	2 00	13 00
949	20009062	8/25/2016	WELL METER-WILDWOOD NO 2 WESTWOOD BEACH	46	1,033.59	(22.67)	1,010.92	493.00	1.35	44.65
950	20008608	7/1/2016	30HP GRUNDFOS PUMP WELL #2	15	13,502.87	(1,350.29)	12,152.58	548.00	1 50	13 50
951	20008609	7/1/2016	30HP 460V 3PH MOTOR WELL #2	15	11,849 63	(1,184 97)	10,664 66	548 00	1 50	13 50
952	20008610	7/1/2016	967' OF 1/4" POLY AIRLINE	15	1,774 42	(177.44)	1,596.98	548.00	1.50	13.50
953	20008611	7/1/2016	2) 3" IRON CHECK VALVES	50	1,278 45	(38.35)	1,240.10	548 00	1 50	48 50
954	20008681	10/1/2016	2" MJ VALVE @ 10604 BUCCANEER PT	85	1,198.60	(17.63)	1,180.97	456.00	1.25	83 75
955	20009296	2/2/2015	WATER MAIN CAPTIAL REPAIR-11035 SEAHAWK	85	1,435.49	(17.28)	1,418.21	1063.00	2.91	82.09
956	20008278	8/1/2015	1984 Caterpillar Forklift - VIN# 00000000000003504	15	1.00	(0.17)	0 83	883 00	2 42	12.58
957	20008285	10/1/2015	WS-2 WIRE STRIPPER 3/4 HP-120 VOLT	15	2,074.10	(311 11)	1,762 99	822 00	2 25	12.75
958	20008568	9/1/2016	FRIGIDAIRE REFRIGERATOR-6112 MCCART OFFICE	15	917 96	(81 60)	836.36	486 00	1 33	13.67
959	20008691	7/1/2017	60KW MOBILE DIESEL GENERATOR-MMG75D	15	49,213 70	(1,640 46)	47,573 24	183 00	0 50	14 50
960	20008206	9/1/2016	Lawn Mower-Troy-Bilt XP Mustang V-Twin Dual Hydros	15	3,029.92	(269 32)	2,760 60	486 00	1 33	13 67
961	20008267	7/1/2015	Lawn Mower is Unit MH2015 vin 1114 YG 78377	15	2,775.84	(462 65)	2,313 19	914 00	2 50	12.50
962	20008268	7/1/2015	Trailer 4'x6' fleet Unit T667	15	632.60	(105.43)	527.17	914.00	2 50	12 50

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1	27.9571 Weighted Average Remaining Useful Life								12/31/2017	
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963	20008279	8/1/2015	Booster Phone Extender	20	913.77	(110.42)	803.35	883.00	2.42	17.58
964	20008280	8/1/2015	Booster-Cell Phone extender	20	913.77	(110.42)	803.35	883.00	2.42	17.58
965	20008796	7/1/2017	26G Compact Excavator-1FF026GXTGK261945	15	32,402.67	(1,080.09)	31,322.58	183.00	0.50	14.50
966	20008797	7/1/2017	26G Compact Excavator-1FF026GXP GK261736	15	32,402.67	(1,080.09)	31,322.58	183.00	0.50	14.50
967	20008872	5/1/2017	TS 420 STIHL Cutquik 14"	5	1,149.99	(153.33)	996.66	244.00	0.67	4.33
968	20008346	4/1/2016	Honda Portable Generator - EACT1434206	15	1,250.00	(145.83)	1,104.17	639.00	1.75	13.25
969	20008359	4/1/2016	Kubota KX713S4R1 excavator, coupler, 18" bucket	15	43,890.98	(4,840.28)	39,050.70	639.00	1.75	13.25
970	20008360	4/1/2016	Kubota KX91R1AS2 excavor w/ hyd angle dozer blade	15	38,350.29	(4,229.26)	34,121.03	639.00	1.75	13.25
971	20008361	4/1/2016	Hyd. Auger fits KX71 and KX91 with 30" bit	15	5,292.17	(583.62)	4,708.55	639.00	1.75	13.25
972	20008400	9/1/2016	Gas Air Compressor	15	880.18	(78.24)	801.94	486.00	1.33	13.67
973	20008692	7/1/2017	60KW MOBILE DIESEL GENERATOR-MMG75D	15	49,213.70	(1,640.46)	47,573.24	183.00	0.50	14.50
974	20008740	1/1/2017	Suhl 14" Demo Saw TS 420 SN#854774	15	1,149.99	(76.67)	1,073.32	364.00	1.00	14.00
975	20008741	1/1/2017	Honda 3" trash pump WT30XK4A SN#854774	15	1,829.99	(122.00)	1,707.99	364.00	1.00	14.00
976	20008917	9/1/2017	PORTABLE GENERATOR GENERAC-XT 8000 WATT	15	1,139.05	(25.31)	1,113.74	121.00	0.33	14.67
977	20008935	9/1/2017	HQ40D Portable Meter Testing Kit	15	2,760.00	(61.33)	2,698.67	121.00	0.33	14.67
978	20008848	10/1/2016	2" SQUARE VALVE-OAK TERRACE/438 THORN TREE	85	1,206.95	(17.83)	1,189.12	456.00	1.25	83.75
979	20008850	9/11/2016	2" SQUARE VALVE-OAK TERRACE/350 BAYBERRY	85	1,643.05	(25.88)	1,617.17	476.00	1.30	83.70
980	20008851	9/11/2016	3" BALL VALVE W/FITTINGS AT PRESSURE TANK	50	1,489.18	(39.87)	1,449.31	476.00	1.30	48.70
981	20008905	5/1/2017	AMR METER EXCHANGE - OKTE	45	1,036.08	(15.35)	1,020.73	244.00	0.67	44.33
982	20008914	8/8/2016	1/2 HP AIR COMPRESSOR	15	1,049.00	(71.93)	977.07	510.00	1.40	13.60
983	20008926	8/31/2016	BOOSTER PUMP NO 1 BERKLEY 5 HP	15	2,159.63	(148.09)	2,011.54	487.00	1.33	13.67
984	20008927	10/1/2016	(2) 2" SQUARE VALVE-OAK TERRACE/365 BUTTERNUT	85	1,745.10	(20.59)	1,724.51	456.00	1.25	83.75
985	20008837	11/15/2016	AMR METER EXCHANGE Villas of Willowbrook	20	4,732.51	(276.68)	4,455.83	411.00	1.13	18.87
986	10000935	1/1/2017	GENERATOR TRANSFER SWITCH-WELL NO 1	33	4,116.32	(124.74)	3,991.58	364.00	1.00	32.00
987	10000960	1/1/2017	GENERATOR CABLES FOR EMERGENCY GENERATOR	33	1,829.85	(55.45)	1,774.40	364.00	1.00	32.00
988	10000972	10/13/2014	RESIDE BUILDING-WATER PLANT	33	2,192.53	(71.30)	2,121.23	1175.00	3.22	29.78
989	10000948	1/1/2017	MTS/GENERATOR QUICK CONNECT-WELL#1 BWCV	33	5,001.59	(151.56)	4,850.03	364.00	1.00	32.00
990	10000949	1/1/2017	MTS/GENERATOR QUICK CONNECT-BWCV WWTP	35	5,001.59	(142.90)	4,858.69	364.00	1.00	34.00
991	10000885	1/1/2016	BUILDING CL2 CONTAINMENT BASIN-CNES	33	15,192.85	(920.78)	14,272.07	730.00	2.00	31.00
992	10000903	1/1/2016	ELECTRICAL CONTROL PANEL CRVY	33	2,043.57	(123.86)	1,919.71	730.00	2.00	31.00
993	10000937	12/31/2016	MTS/GENERATOR QUICK CONNECT-CRVY GWTP	33	5,001.59	(164.19)	4,837.40	365.00	1.00	32.00
994	10000876	1/1/2016	Crystal Springs Pump House Paint and Repair	40	1,681.84	(84.10)	1,597.74	730.00	2.00	38.00
995	10000877	1/1/2016	Twin Creeks Steel Building with Slab	33	18,446.91	(1,118.00)	17,328.91	730.00	2.00	31.00
996	10000878	1/1/2016	Twin Creeks Electrical	33	14,054.79	(851.80)	13,202.99	730.00	2.00	31.00
997	10000879	1/1/2016	Twin Creeks Twin Pipings	33	4,684.93	(283.94)	4,400.99	730.00	2.00	31.00
998	10000880	1/1/2016	Twin Creeks Air Conditioner	33	1,156.65	(70.10)	1,086.55	730.00	2.00	31.00
999	10000881	1/1/2016	Twin Creeks Air Compressor	33	963.69	(58.40)	905.29	730.00	2.00	31.00
1000	10000967	11/1/2017	Cherokee Office Building- Foundation	33	50,965.93	(257.40)	50,708.53	60.00	0.16	32.84
1001	10000968	11/1/2017	Cherokee Office Building -Building	33	26,981.97	(136.27)	26,845.70	60.00	0.16	32.84
1002	10000969	11/1/2017	Cherokee Office Building -Plumbing	33	14,989.98	(75.71)	14,914.27	60.00	0.16	32.84

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Test Year Ending 12/31/2019

WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
1003	10000891	5/1/2016	Operator Interface Panel for Filter system	35	5,632.13	(268.20)	5,363.93	609.00	1.67	33.33
1004	10000940	12/31/2016	240V GENERATOR QUICK CONNECT-WELL #1	33	2,938.85	(96.48)	2,842.37	365.00	1.00	32.00
1005	10000939	12/31/2016	MTS/GENERATOR QUICK CONNECT-CGTE WELL SITE	33	5,001.59	(164.19)	4,837.40	365.00	1.00	32.00
1006	10000966	3/1/2017	SQUARE D ELECTRICAL BOX- CHPO PLANT	33	1,955.17	(49.37)	1,905.80	305.00	0.84	32.16
1007	10000944	12/31/2016	MTS/GENERATOR QUICK CONNECT-CYWD WELL #1	33	5,948.70	(195.28)	5,753.42	365.00	1.00	32.00
1008	10000977	5/12/2015	REHAB BUILDING WOOD 6' X 10' ASSET #10000322	33	4,748.31	(151.54)	4,596.77	964.00	2.64	30.36
1009	10000898	1/1/2016	Decker Hills Operations Building Gutters	35	1,959.89	(112.00)	1,847.89	730.00	2.00	33.00
1010	10000899	1/1/2016	Decker Hills Operations Building Plumbing	35	13,908.90	(794.80)	13,114.10	730.00	2.00	33.00
1011	10000900	1/1/2016	Decker Hills Operations Building Structure	35	54,488.97	(3,113.66)	51,375.31	730.00	2.00	33.00
1012	10000907	3/1/2016	NEW LIGHT POLE SETUP AT OFFICE BLDG	33	1,867.79	(103.77)	1,764.02	670.00	1.84	31.16
1013	10000927	10/24/2014	400 AMP AUTO-TRANSFER SWITCH	35	7,250.00	(221.37)	7,028.63	1164.00	3.19	31.81
1014	10000964	8/15/2016	AUTOMATIC GATE AT DHIC WWTP	35	9,353.64	(270.47)	9,083.17	503.00	1.38	33.62
1015	10000982	5/1/2017	FENCE AT SEWR PLANT DECKER HILLS	35	11,921.44	(227.08)	11,694.36	244.00	0.67	34.33
1016	10000956	1/1/2017	GENERATOR QUICK CONNECT- DCES	33	3,078.89	(93.30)	2,985.59	364.00	1.00	32.00
1017	10000941	12/31/2016	240V GENERATOR QUICK CONNECT-WELL #1	33	2,938.85	(96.48)	2,842.37	365.00	1.00	32.00
1018	10000946	1/1/2017	MTS/GENERATOR QUICK CONNECT-GSPT WATER PLANT	33	5,001.59	(151.56)	4,850.03	364.00	1.00	32.00
1019	10000947	1/1/2017	GENERATOR QUICK CONNECT-HRPT WATER PLANT	33	2,938.85	(89.06)	2,849.79	364.00	1.00	32.00
1020	10000884	1/1/2016	FENCING, CHAIN LEAK, BARBWIRE HARBOR POINT	35	5,886.14	(336.36)	5,549.78	730.00	2.00	33.00
1021	10000893	6/1/2016	STAINLESS STEEL BAR SCREEN BOX-HRPT	35	13,142.36	(594.54)	12,547.82	578.00	1.58	33.42
1022	10000910	1/1/2016	LC3000 LOGIC CONTROLLER/CIRCUIT PANEL-WWTP HRPT	35	6,109.48	(349.12)	5,760.36	730.00	2.00	33.00
1023	10000911	5/1/2016	CATWALK BETWEEN AERATION AND ANOXIC BASINS	35	2,254.41	(107.35)	2,147.06	609.00	1.67	33.33
1024	10000913	1/1/2016	1-3/4" PVC ELECTRICAL CONDUIT	35	7,097.60	(405.58)	6,692.02	730.00	2.00	33.00
1025	10000950	1/1/2017	GENERATOR QUICK CONNECT-HRPT WWTP	35	2,938.85	(83.97)	2,854.88	364.00	1.00	34.00
1026	10000954	3/1/2017	RETAINING WALL AT HARBOR POINT WWTP	35	11,635.40	(277.03)	11,358.37	305.00	0.84	34.16
1027	10000971	11/30/2016	E. COLI LAB	35	15,991.28	(459.08)	15,532.20	396.00	1.08	33.92
1028	10000886	1/1/2016	10 X 10 CONCRETE CONTAINMENT	33	13,570.78	(822.48)	12,748.30	730.00	2.00	31.00
1029	10000973	4/4/2015	10' DOUBLE GATE W/ 2-3" POSTS-WATER PLANT	33	1,330.80	(42.59)	1,288.21	1002.00	2.75	30.25
1030	10000894	1/1/2016	HVOL Operations Building Gutters	35	1,926.00	(110.06)	1,815.94	730.00	2.00	33.00
1031	10000895	1/1/2016	HVOL Operations Building Plumbing	35	13,668.38	(781.06)	12,887.32	730.00	2.00	33.00
1032	10000896	1/1/2016	HVOL Operations Building Electrical and AC	35	13,668.38	(781.06)	12,887.32	730.00	2.00	33.00
1033	10000897	1/1/2016	HVOL Operations Building Structure	35	42,920.63	(2,398.74)	40,521.89	730.00	2.00	33.00
1034	10000909	8/1/2016	HVOL OFFICE DRIVEWAY	33	1,080.43	(46.38)	1,034.05	517.00	1.42	31.58
1035	10000912	6/1/2016	TIME CLOCK PLANT TIES PLANT #1 AND #2	33	1,732.40	(83.12)	1,649.28	578.00	1.58	31.42
1036	10000918	3/1/2016	PSI SWITCH WELL #1	33	1,408.24	(78.23)	1,330.01	670.00	1.84	31.16
1037	10000945	12/31/2016	GENERATOR QUICK CONNECT W/ CABLES-WELL#1-HVOL	33	4,768.70	(156.55)	4,612.15	365.00	1.00	32.00
1038	10000962	11/30/2016	AUTOMATIC GATE AT HVOL WTP	33	9,229.93	(327.07)	8,902.86	396.00	1.08	31.92
1039	10000892	1/1/2016	Bar screen Cover with splash guard	35	4,430.46	(253.16)	4,177.30	730.00	2.00	33.00
1040	10000923	12/1/2016	HVOL WWTP Rock Foundation	35	62,652.95	(1,944.17)	60,708.78	395.00	1.08	33.92
1041	10000924	12/1/2016	HVOL WWTP Fence	35	72,862.48	(2,260.98)	70,601.50	395.00	1.08	33.92
1042	10000925	12/1/2016	HVOL WWTP Expansion Electrical Wiring	35	191,735.17	(5,949.16)	185,786.01	395.00	1.08	33.92

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WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
1043	10000930	2/20/2015	20' STEEL GRATING CATWALK	35	5,259.93	(158.99)	5,100.94	1045.00	2.86	32.14
1044	10000978	2/28/2017	HVOL WWTP CAPITAL REPAIR/COATING	35	38,371.40	(1,004.97)	37,366.43	306.00	0.84	34.16
1045	10000888	4/1/2016	50' FENCING	33	1,303.08	(69.11)	1,233.97	639.00	1.75	31.25
1046	10000889	4/1/2016	102' FENCING	33	4,389.42	(232.77)	4,156.65	639.00	1.75	31.25
1047	10000985	2/26/2016	REHAB IVANHOE OFFICE 16' X 24'	33	7,784.84	(242.64)	7,542.20	674.00	1.85	31.15
1048	10000963	12/15/2016	100AMP 3 POLE 600V ELEC BREAKER BOX-LAKE PUMPS	33	1,228.03	(37.31)	1,190.72	381.00	1.04	31.96
1049	10000970	9/1/2014	Professional Engineer services for HVMMLD	35	1,274.76	(39.02)	1,235.74	1217.00	3.33	31.67
1050	10000928	11/3/2016	200 Amp Transfer Switch @ LYHR Plant	33	4,158.75	(126.66)	4,032.09	423.00	1.16	31.84
1051	10000929	11/3/2016	45' Receptacles for generator hookups @ LYHR plant	33	4,025.67	(122.61)	3,903.06	423.00	1.16	31.84
1052	10000932	10/9/2015	Transfer switch pump control panel LYHR	33	2,495.25	(78.59)	2,416.66	814.00	2.23	30.77
1053	10000933	10/9/2015	Generator Receptacle Hookup pump control panel	33	3,582.07	(112.82)	3,469.25	814.00	2.23	30.77
1054	10000908	6/1/2016	NEW RETAINING WALL-LOLP	33	2,750.32	(131.96)	2,618.36	578.00	1.58	31.42
1055	10000979	1/1/2017	JUNCTION BOX & WIRING-WP LOLP	33	1,967.03	(59.61)	1,907.42	364.00	1.00	32.00
1056	10000875	7/1/2015	Road Wellsite1-Longhorn Valley	35	3,747.18	(267.65)	3,479.53	914.00	2.50	32.50
1057	10000943	12/31/2016	240V 100AMP GENERATOR QUICK CONNECT-WELL #1	33	2,938.85	(96.48)	2,842.37	365.00	1.00	32.00
1058	10000882	1/1/2016	Metroplex Homestead Ops Bldg	35	72,652.67	(4,151.58)	68,501.09	730.00	2.00	33.00
1059	10000904	3/1/2016	NEW DRIVEWAY MXSH PLANT #4 OPS BLDG	33	10,704.96	(594.72)	10,110.24	670.00	1.84	31.16
1060	10000905	3/1/2016	NEW CONDUIT MXSH PLANT #4 OPS BLDG	33	2,899.68	(161.09)	2,738.59	670.00	1.84	31.16
1061	10000906	3/1/2016	NEW PLUMBING LINES MXSH PLANT #4 OPS BLDG	33	5,486.81	(304.83)	5,181.98	670.00	1.84	31.16
1062	10000887	4/1/2016	ELECTRICAL CONTROL PANEL-MONTEGO BAY (PS)	33	12,182.97	(646.07)	11,536.90	639.00	1.75	31.25
1063	10000883	1/1/2016	OTSH Ops Building Remodel	35	44,469.09	(2,541.10)	41,927.99	730.00	2.00	33.00
1064	10000916	8/1/2016	14 Lateral Lines from Filter to the RO	33	10,014.27	(429.90)	9,584.37	517.00	1.42	31.58
1065	10000926	4/30/2015	SECURITY LIGHTING AT RO PLANT	33	2,994.30	(242.21)	2,752.09	976.00	2.67	30.33
1066	10000965	3/1/2017	ROAD-INTAKE TO LAKE PUMPS-OTSH	33	46,744.35	(1,180.41)	45,563.94	305.00	0.84	32.16
1067	10000915	8/1/2016	CONTROL ROOM	33	5,539.08	(237.79)	5,301.29	517.00	1.42	31.58
1068	10000938	12/31/2016	GENERATOR QUICK CONNECT-WELLSITE 1-PSAS	33	2,938.85	(96.48)	2,842.37	365.00	1.00	32.00
1069	10000934	12/3/2015	Generator hookups @ PIHR plant	33	6,346.05	(400.63)	5,945.42	759.00	2.08	30.92
1070	10000975	1/14/2016	GENERATOR QUICK CONNECT- PTSH	33	2,051.65	(64.11)	1,987.54	717.00	1.96	31.04
1071	10000890	4/1/2016	Plum Creek PS#2 All Weather Road	33	36,704.72	(1,946.46)	34,758.26	639.00	1.75	31.25
1072	10000955	1/1/2017	GENERATOR QUICK CONNECT- PAAD	33	3,641.12	(110.34)	3,530.78	364.00	1.00	32.00
1073	10000974	1/22/2015	10' GATE W/ TOP WIRE-FOR GENERATOR	33	1,608.05	(51.87)	1,556.18	1074.00	2.94	30.06
1074	10000984	2/11/2015	Rehab Chlorine Building Wood/Fiberglass 3' X 3'	33	5,900.67	(189.83)	5,710.84	1054.00	2.89	30.11
1075	10000902	3/1/2016	Ridgecrest Johnson Pump Bldg Structure	40	46,993.73	(2,153.88)	44,839.85	670.00	1.84	38.16
1076	10000976	5/12/2015	REHAB BUILDING METAL 6'X8' ASSET #10000177	33	8,158.50	(260.38)	7,898.12	964.00	2.64	30.36
1077	10000936	12/31/2016	240V MTS/GENERATOR QUICK CONNECT-WATER PLANT	33	5,001.59	(164.19)	4,837.40	365.00	1.00	32.00
1078	10000901	1/1/2016	Stonecrest Pump Building Well #4	40	47,437.88	(2,371.90)	45,065.98	730.00	2.00	38.00
1079	10000931	10/7/2015	3 PHASE ELEC PANEL & CONTROL BOX	33	9,273.46	(292.08)	8,981.38	816.00	2.24	30.76
1080	10000957	1/1/2017	GENERATOR QUICK CONNECT- WELL #1	33	2,858.75	(86.63)	2,772.12	364.00	1.00	32.00
1081	10000958	1/1/2017	GENERATOR QUICK CONNECT- WELL #3	33	2,831.96	(85.82)	2,746.14	364.00	1.00	32.00
1082	10000959	1/10/2017	GENERATOR QUICK CONNECT- WELL #4	33	1,638.82	(49.66)	1,589.16	355.00	0.97	32.03



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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years
1083	10000951	2/1/2017	DOUBLE THROW SWITCH/GENERATOR RECEIPTICLE	33	3,881.50	(107 82)	3,773 68	333 00	0 91	32.09
1084	10000952	2/1/2017	DOUBLE THROW SWITCH/GENERATOR RECEIPTICLE-WELL #16	33	3,881.50	(107 82)	3,773.68	333.00	0 91	32 09
1085	10000953	2/1/2017	GENERATOR RECEIPTICLE-NORTH PLANT	33	1,940 75	(53.91)	1,886 84	333 00	0.91	32 09
1086	10000980	12/1/2017	10' x 2' Concrete Foundation for Storage Tank TRFH	33	36,025 54	(90.97)	35,934 57	30 00	0 08	32 92
1087	10000983	8/1/2017	PAINT SEWER PLANT-TOWER TERRANCE	35	41,667.34	(496 04)	41,171 30	152.00	0 42	34 58
1088	10000981	4/12/2016	REHAB WOOD BUILDING 16X21 ASSET-10000297	33	7,812 91	(242 26)	7,570.65	628 00	1 72	31.28
1089	10000914	3/1/2016	Roof/Siding-Building Wood 12' X 30'	33	4,709.17	(261 62)	4,447 55	670.00	1 84	31 16
1090	10000961	1/1/2017	GENERATOR QUICK CONNECT- WDHN	33	4,630 50	(140 32)	4,490 18	364 00	1.00	32.00
1091	100095	11/1/2017	Parker County Land	0	21,434.46	-	21,434 46	60 00	0.16 0	
1092	100094	7/1/2017	CESH Land for Office Building	0	2,178.69	-	2,178 69	183 00	0.50 0	
1093	100093	7/1/2017	Sundance Lot 0000 Starling Dr Cleburne Tx	0	2,205 83	-	2,205 83	183.00	0 50 0	
1094	100092	8/29/2016	SEWER EASEMENT @ TDWD BLVD/COUNTRY CLUB DR	0	7,258.41	-	7,258.41	489 00	1.34 0	
1095	10000190	7/1/1995	Electrical Panels	50	13,869.00	(6,223 51)	7,645 49	8219 00	22.52	27.48
1096	10000191	12/1/1995	Water Treatment Plant Improvements	50	28,152 00	(12,397.07)	15,754 93	8066 00	22.10	27.90
1097	10000192	7/1/1995	Concrete Pump Building	30	16,739 00	(12,531 61)	4,207 39	8219 00	22.52	7.48
1098	10000193	7/1/1995	Plant Fencing	20	1,680.00	(1,680.00)	-	8219 00	22.52 0	
1099	10000194	7/1/1995	Ground Storage Tank Pump Building	30	3,323.00	(2,487 76)	835 24	8219 00	22.52	7.48
1100	10000195	7/1/2008	Water Treatment Plant Building	30	228,923 91	(72,030.33)	156,893 58	3470 00	9.51	20 49
1101	10000196	7/1/1995	Ground Storage Tank Building	30	3,554 00	(2,660 69)	893 31	8219.00	22 52	7 48
1102	10000197	7/1/1995	Paint Building	30	2,512.00	(1,880 61)	631.39	8219 00	22.52	7 48
1103	10000198	9/1/1995	Building & Fence	30	6,868 00	(5,103 40)	1,764.60	8157.00	22.35	7 65
1104	10000199	6/1/2000	Roof	30	4,200 00	(2,454 53)	1,745.47	6422.00	17.59	12 41
1105	10000421	1/1/2017	Inverness Water Treatment Plant Rehab	20	219,162 43	(10,958 12)	208,204 31	364.00	1.00	19 00
1106	10000443	12/1/2017	Catwalk @ Sed. Basin	20	66,408.66	(276 70)	66,131.96	30.00	0 08	19 92
1107	10000444	12/1/2017	Rec Basin Recycle Line & Conc Pipe Trench	20	129,195 03	(538.31)	128,656 72	30 00	0 08	19 92
1108	10000445	12/1/2017	GV & Hose Con. On Exist. Drain @ Sed Basin	20	39,845 20	(166.02)	39,679 18	30 00	0 08	19 92
1109	20000073	1/1/2006	Inverness I/C Margin	25.6	(7,376.13)	3,375 53	(4,000 60)	4382 00	12.01	13.59
1110	20000074	4/1/2007	Inverness I/C Margin	10	(348.75)	348 75	-	3927.00	10 76 0	
1111	20000075	7/1/2007	Inverness I/C Margin	10	(320 86)	320 86	-	3836 00	10.51 0	
1112	20000076	7/1/2008	Inverness I/C Margin	14.7	(174,653 17)	113,114.36	(61,538.81)	3470.00	9 51	5 19
1113	20000077	1/1/2009	Inverness I/C Margin	10	(6,415.41)	5,763 85	(651 56)	3286 00	9.00	1.00
1114	20001566	6/1/1971	Water Treatment Plant	50	220,604.73	(205,390 09)	15,214 64	17015 00	46 62	3 38
1115	20001567	7/1/1995	Concrete Filter	50	31,816.00	(14,276 91)	17,539 09	8219 00	22.52	27.48
1116	20001568	7/1/1995	Hydro-Pressure Tank	50	16,894 00	(7,580 92)	9,313 08	8219 00	22.52	27.48
1117	20001569	6/1/1971	Ground Storage Tank	50	-	513.14	513.14	17015.00	46 62	3 38
1118	20001570	7/1/2002	Storage Pump	50	24,100.00	(7,471 52)	16,628 48	5662 00	15.51	34.49
1119	20001571	6/1/1971	Distribution System	50	52,538.36	(48,828.27)	3,710 09	17015 00	46.62	3 38
1120	20001572	12/1/1994	Water System	50	8,046.00	(3,704 05)	4,341 95	8431 00	23.10	26 90
1121	20001573	7/1/1995	Yard Pipe & Valves	50	52,859 00	(23,719 59)	29,139 41	8219.00	22 52	27 48
1122	20001574	7/1/1995	Ground Storage Tank Fencing	20	1,536.00	(1,536 00)	-	8219.00	22.52 0	

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life In Years	Remaining Life In Years
1123	20001575	7/1/1995	Air Compressor	15	1,272.00	(1,272.00)	-	8219.00	22.52	0
1124	20001576	12/1/2006	Barge for Intake Pumps & Pipes	50	27,520.92	(6,062.00)	21,458.92	4048.00	11.09	38.91
1125	20001577	8/1/2006	Chlorine Analyzer Replacement SO# 355124	15	3,797.88	(2,883.75)	914.13	4170.00	11.42	3.58
1126	20001578	9/1/2006	Chlorine Analyzer Replacement Labor SO# 355579	15	799.99	(603.00)	196.99	4139.00	11.34	3.66
1127	20001580	9/1/2006	Replace Sump Pump	5	1,002.90	(1,002.90)	-	4139.00	11.34	0
1128	20001581	12/1/2006	Chlorine System Installation SO# 395465	10	2,502.10	(2,502.10)	-	4048.00	11.09	0
1129	20001582	4/1/2007	Chlorine Analyzer	10	2,762.24	(2,762.24)	-	3927.00	10.76	0
1130	20001583	9/1/2007	Install Chemical Feed @ PS SO	10	-	-	-	3774.00	10.34	0
1131	20001584	7/1/2008	Water Treatment Plant Equipment	10	424,414.27	(402,970.74)	21,443.53	3470.00	9.51	0.49
1132	20001585	7/1/2008	Pumping Equipment	5	148,323.20	(148,323.20)	-	3470.00	9.51	0
1133	20001586	7/1/2008	Reservoir Tanks	50	154,329.89	(29,107.74)	125,222.15	3470.00	9.51	40.49
1134	20001587	7/1/2008	Transmission & Distribution Line Pipe	50	92,012.01	(17,354.11)	74,657.90	3470.00	9.51	40.49
1135	20001588	7/1/2008	Other Source of Supply	50	4,260.06	(803.48)	3,456.58	3470.00	9.51	40.49
1136	20001589	7/1/2008	Other Source of Supply	50	66,843.40	(12,607.18)	54,236.22	3470.00	9.51	40.49
1137	20001590	7/1/2008	Power Generation Equipment - CIAC	10	93,032.57	(88,332.10)	4,700.47	3470.00	9.51	0.49
1138	20001591	10/1/2008	Jon Boat for raw water intake pumps	15	608.79	(373.93)	234.86	3378.00	9.25	5.75
1139	20001592	2/1/2009	Replace Booster Pump SO # 578359	30	19,986.32	(5,937.72)	14,048.60	3255.00	8.92	21.08
1140	20001593	2/1/2009	Chemical Equipment SO #622573	10	3,286.35	(2,930.10)	356.25	3255.00	8.92	1.08
1141	20001594	2/1/2009	Chemical Pumping Equipment SO# 645069	10	1,662.36	(1,482.15)	180.21	3255.00	8.92	1.08
1142	20001595	2/1/2009	Chemical Pump SO# 645071	10	1,327.48	(1,183.58)	143.90	3255.00	8.92	1.08
1143	20001596	2/1/2009	Inspect Water Treatment Plant Electrical Work	10	25,838.86	(23,037.84)	2,801.02	3255.00	8.92	1.08
1144	20001597	4/1/2009	Inspect Water Treatment Plant Electrical Work	30	5.59	(1.66)	3.93	3196.00	8.76	21.24
1145	20001598	12/1/2009	Sump Pump Repair and Replacement Labor	30	561.78	(151.36)	410.42	2952.00	8.09	21.91
1146	20001599	12/1/2009	Sump Pump Repair and Replacement Parts	30	5,915.98	(1,593.76)	4,322.22	2952.00	8.09	21.91
1147	20001600	8/1/2010	ISOLATION TRANSFORMER	30	2,673.23	(662.75)	2,010.48	2709.00	7.42	22.58
1148	20001601	7/1/1995	Intake Barge	20	4,089.00	(4,089.00)	-	8219.00	22.52	0
1149	20001602	7/1/1995	Ground Storage Tank Booster Pumps	30	1,562.00	(1,169.39)	392.61	8219.00	22.52	7.48
1150	20002308	1/1/2011	INPT PROJ - RAW WATER LINE	50	32,700.75	(4,578.11)	28,122.64	2556.00	7.00	43.00
1151	20002310	3/1/2011	5/8 AMR METERS	20	22,952.12	(7,841.99)	15,110.13	2497.00	6.84	13.16
1152	20002311	3/1/2011	3/4 AMR METERS	20	380.73	(130.10)	250.63	2497.00	6.84	13.16
1153	20002312	3/1/2011	D1300 DUAL METER BOX	20	85.66	(29.25)	56.41	2497.00	6.84	13.16
1154	20002313	3/1/2011	TRLG COST WATER LINE RELOCATION	50	800.00	(109.33)	690.67	2497.00	6.84	43.16
1155	20002314	3/1/2011	TRLG COST RAW WATERLINE 431-633-2010-1	50	3,004.97	(410.68)	2,594.29	2497.00	6.84	43.16
1156	20002315	5/1/2011	9 - 5/8 AMR METERS	20	981.22	(327.07)	654.15	2436.00	6.67	13.33
1157	20002347	12/1/2011	Install 20HP Raw water pump	10	-	5,745.40	5,745.40	2222.00	6.09	3.91
1158	20002437	10/1/2012	VFD for Raw water pump PS #1	15	5,592.57	(1,957.41)	3,635.16	1917.00	5.25	9.75
1159	20002438	9/1/2012	Logic controller INPT PS #1	10	5,573.82	(2,972.69)	2,601.13	1947.00	5.33	4.67
1160	20002440	8/1/2012	Blue ribbon transducer w/40' cable	25	907.39	(196.61)	710.78	1978.00	5.42	19.58
1161	20002441	9/1/2012	MDS 9810 spread spectrum radio PS #1	10	4,182.57	(2,230.71)	1,951.86	1947.00	5.33	4.67
1162	20002497	9/1/2012	Mooring system for intake barge	20	25,215.00	(6,724.00)	18,491.00	1947.00	5.33	14.67

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life							12/31/2017		
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life in Years	Remaining Life in Years
1163	20002577	4/1/2013	Trimite Filter Valve INPT Unit 1	10	2,391.68	(1,136.06)	1,255.62	1735.00	4.75	5.25
1164	20002615	6/1/2013	GE Flow Meter w/25' Cable	20	6,824.22	(1,563.88)	5,260.34	1674.00	4.59	15.41
1165	20002620	1/1/2009	Flow Meter Amplifier Board	20	1,334.74	(392.56)	942.18	3286.00	9.00	11.00
1166	20002637	6/1/2013	Honeywell 10' Chart Recorder	5	2,826.64	(2,591.09)	235.55	1674.00	4.59	0.41
1167	20002643	6/1/2013	Electrical Panel - INPT	50	20,486.88	(1,877.97)	18,608.91	1674.00	4.59	45.41
1168	20002658	4/1/2013	2hp Blower Motor - INPT	10	2,270.72	(1,078.58)	1,192.14	1735.00	4.75	5.25
1169	20003094	9/1/2015	Replace feed pump	20	2,241.40	(261.50)	1,979.90	852.00	2.33	17.67
1170	20003218	2/1/2016	80ft 2" Poly Line INPT	50	11,190.52	(428.97)	10,761.55	699.00	1.92	48.08
1171	20003242	1/1/2016	INPT 4" Static Mixer	10	1,928.53	(385.70)	1,542.83	730.00	2.00	8.00
1172	20003355	9/1/2016	1/2HP 230V 1PH Effluent Pump SWTP	10	-	757.52	757.52	486.00	1.33	8.67
1173	20003891	11/1/2016	(2) Raw water pumps Inverness Point SWTP	10	19,276.47	(2,248.92)	17,027.55	425.00	1.16	8.84
1174	20003893	1/1/2017	200 gal chlorine chemical tank 1 of 2 EST #1	10	1,940.75	(194.08)	1,746.67	364.00	1.00	9.00
1175	20003894	1/1/2017	200 gal chlorine chemical tank 2 of 2 EST #1	10	1,940.75	(194.08)	1,746.67	364.00	1.00	9.00
1176	20003923	1/1/2017	INPT SWTP Buoy 1/2	50	1,885.30	(37.71)	1,847.59	364.00	1.00	49.00
1177	20003924	1/1/2017	INPT SWTP Buoy 2/2	50	1,885.30	(37.71)	1,847.59	364.00	1.00	49.00
1178	20003980	2/1/2017	3 HP Transfer Pump SWTP 1 of 2	10	2,604.66	(238.76)	2,365.90	333.00	0.91	9.09
1179	20003981	2/1/2017	3 HP Transfer Pump SWTP 2 of 2	10	2,604.66	(238.76)	2,365.90	333.00	0.91	9.09
1180	20004026	5/1/2017	1/2 HP 230V 1PH Effluent Pump INPT SWTP	10	886.39	(59.09)	827.30	244.00	0.67	9.33
1181	20004255	12/1/2017	3HP Transfer Pump and Motor INPT SWTP	10	12,953.35	(107.94)	12,845.41	30.00	0.08	9.92
1182	60000009	7/1/2002	Dell Computer	10	2,001.00	(2,001.00)	-	5662.00	15.51	0
1183	60000103	1/1/2017	DirectAttachedStorageUnit for Allen Bradley Server	10	4,881.85	(488.19)	4,393.66	364.00	1.00	9.00
1184	80000005	11/1/2017	Inverness MDT SAP Licenses	7	233.07	(5.55)	227.52	60.00	0.16	6.84
1185	8020000460	7/1/2008	Other Source of Supply	50	(4,260.06)	803.48	(3,456.58)	3470.00	9.51	40.49
1186	8020000461	7/1/2008	Power Generation Equipment - CIAC	10	(93,032.57)	88,332.10	(4,700.47)	3470.00	9.51	0.49
1187	8020000462	7/1/2008	WTP - Equipment CIAC	10	(424,414.27)	402,970.74	(21,443.53)	3470.00	9.51	0.49
1188	100035	6/1/1971	Land	0	12,000.00	-	12,000.00	17015.00	46.62	0
1189	100044	4/1/2012	Inverness Permanent Easement	0	4,064.78	-	4,064.78	2100.00	5.75	0
1190	10000200	4/1/1997	WATER PLANT EQUIP	30	5111.35	-3527.32	1584.03	7579.00	20.76	9.24
1191	10000325	12/1/2014	Concrete slab Western trail WP well#1	50	3960	-244.2	3715.8	1126.00	3.08	46.92
1192	10000328	1/1/2015	Replace Gate and Fense	20	1400	-210	1190	1095.00	3.00	17.00
1193	20001603	4/1/1997	WELL	50	31599.68	-13071.45	18528.23	7579.00	20.76	29.24
1194	20001604	9/1/2010	PLANT ELECTRICAL	25	9510.55	-2789.75	6720.8	2678.00	7.34	17.66
1195	20001605	10/1/2008	REPLACE WATER SERVICE TAP; 16506 TEJAS TRAIL	20	1212.92	-560.99	651.93	3378.00	9.25	10.75
1196	20001606	11/1/2008	REPLACE BLEACH PUMP, 13602 SALT GRASS TRAIL	10	936.48	-858.44	78.04	3347.00	9.17	0.83
1197	20002157	1/1/2000	Southwest Utilitites - ARO Wells	40	2973.62	-1338.18	1635.44	6574.00	18.01	21.99
1198	20002316	5/1/2011	42 - 5/8 AMR METERS	20	6916.61	-2305.53	4611.08	2436.00	6.67	13.33
1199	20002317	5/1/2011	1 inch AMR METER	20	171.33	-57.13	114.2	2436.00	6.67	13.33
1200	20002466	10/1/2012	Three (3) AMR Meters 8"	20	13316.55	-3495.61	9820.94	1917.00	5.25	14.75
1201	20002467	10/1/2012	(One) 1 AMR Meter 6"	20	5059.42	-1328.09	3731.33	1917.00	5.25	14.75
1202	20002468	10/1/2012	One (1) AMR Meter 3"	25	3616.56	-759.47	2857.09	1917.00	5.25	19.75

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (4) Calculation of Weighted Average Remaining Useful Life - Monarch

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	27.9571 Weighted Average Remaining Useful Life								12/31/2017	
2	Asset Number	Depreciation Start Date	Asset Description	Life	Cost at 12/31/17	Accumulated Depreciation at 12/31/17	Net Book Value	Depreciated Life In Days	Depreciated Life in Years	Remaining Life in Years
1203	20002512	6/1/2012	125 PD Meter	20	736	-205.47	530.53	2039.00	5.59	14.41
1204	20002513	6/1/2012	4" Octave Meter & Encoder	20	3356.43	-937	2419.43	2039.00	5.59	14.41
1205	20002514	6/1/2012	One turbine meter	20	940.59	-262.58	678.01	2039.00	5.59	14.41
1206	20002515	6/1/2012	One turbine meter	20	940.59	-262.58	678.01	2039.00	5.59	14.41
1207	20002765	1/1/2014	5HP 230V Motor - 16539 Spring Road	10	4265.4	-1706.16	2559.24	1460.00	4.00	6.00
1208	20002766	1/1/2014	5HP 45GPM Pump - Well 16539 Spring Rd	10	5377.67	-2151.08	3226.59	1460.00	4.00	6.00
1209	20002767	1/1/2014	280' #8 Sub Cable - Well 16539 Spring Rd	10	1846.88	-738.76	1108.12	1460.00	4.00	6.00
1210	20002768	1/1/2014	5HP Control Box (Motor) - Well 16539 Spring Rd	10	1208.23	-483.28	724.95	1460.00	4.00	6.00
1211	20002848	10/1/2014	2" Stainless Steel Octave W/No Well #1	20	1953.09	-317.37	1635.72	1187.00	3.25	16.75
1212	20003353	8/1/2016	3HP 1PH Centrifugal pump Booster #2	10	1330.8	-188.53	1142.27	517.00	1.42	8.58
1213	80000004	11/1/2017	Southwest Util MDT SAP Licenses	7	83.94	-2	81.94	60.00	0.16	6.84
1214	100036	4/1/1997	LAND	0	4413.29	0	4413.29	7579.00	20.76	0
1215	90000170	1/1/2011	TXU SW Utilities W	0	0	0	0	2556.00	7.00	0
1216	90000171	1/1/2011	TXU-WTRLXX-11 Meter Comm.	0	-0.26	0	-0.26	2556.00	7.00	0
1217	90000172	1/1/2011	TXU-WTRLXX-12 Meter Res	0	0	0	0	2556.00	7.00	0
1218	90000203	10/1/2014	TXU-WTRLXX-02 Groundwater Treat Plt	0	832.26	0	832.26	1187.00	3.25	0
1219	90000204	1/1/2014	TXU-WTRLXX In District Water	0	1033.13	0	1033.13	1460.00	4.00	0
1220	90000296	9/1/2017	2017 Storm Damage - SWWC Utilities Inc	0	2817	0	2817	121.00	0.33	0
1221					12,141,349.95	(1,335,943.66)	10,805,406.29			

Note: The source of any amounts included in this workpaper 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  
WP/II-E-3.16 (5) Calculation of Weighted Average Remaining Useful Life - Ni Texas  
Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	25.9814 Weighted Average Remaining Useful Life								12/31/2017	
	<b>Depreciation</b>					<b>Accumulated</b>				
2	<b>Start Date</b>	<b>Asset Description</b>		<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Days</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
3	1/1/2017	Chisolm Hills Building		33	20,259.73	(613.93)	19,645.80	364	1.00	32.00
4	1/1/2017	Chisolm Hills Plumbing		33	11,917.49	(361.14)	11,556.35	364	1.00	32.00
5	1/1/2017	Chisolm Hills CL Tank		15	5,680.67	(378.71)	5,301.96	364	1.00	14.00
6	1/1/2017	Chisolm Hills Stenner Pump		15	0.00	-	0.00	364	1.00	14.00
7	3/1/2017	NI-TEXAS AMR METER EXCHANGE- CHLE		20	66,041.01	(2,751.71)	63,289.30	305	0.84	19.16
8	1/1/2017	Coyote Ridge Building		33	6,115.15	(185.31)	5,929.84	364	1.00	32.00
9	1/1/2017	Coyote Ridge Plumbing		33	3,638.49	(110.26)	3,528.23	364	1.00	32.00
10	1/1/2017	Coyote Ridge CL Tank		15	1,714.64	(114.31)	1,600.33	364	1.00	14.00
11	1/1/2017	Coyote Ridge Stenner Pump		15	0.00	-	0.00	364	1.00	14.00
12	3/1/2017	AMR METER EXCHANGE NI-TEXAS CYRA		20	33,974.87	(1,415.62)	32,559.25	305	0.84	19.16
13	1/1/2017	Hills Of Oliver Creek Building		33	14,542.39	(440.68)	14,101.71	364	1.00	32.00
14	1/1/2017	Hills Of Oliver Creek Plumbing		33	8,554.34	(259.22)	8,295.12	364	1.00	32.00
15	1/1/2017	Hills Of Oliver Creek CL Tank		15	4,077.57	(271.84)	3,805.73	364	1.00	14.00
16	1/1/2017	Hills Of Oliver Creek Stenner Pump		15	0.00	-	0.00	364	1.00	14.00
17	3/1/2017	AMR METER EXCHANGE NI-TEXAS HLOC		20	65,583.63	(2,732.65)	62,850.98	305	0.84	19.16
18	1/1/2017	Sage Brush Building		33	7,716.86	(233.84)	7,483.02	364	1.00	32.00
19	1/1/2017	Sage Brush Plumbing		33	4,533.07	(137.37)	4,395.70	364	1.00	32.00
20	1/1/2017	Sage Brush CL Tank		15	2,160.76	(144.05)	2,016.71	364	1.00	14.00
21	1/1/2017	Sage Brush Stenner Pump		15	0.00	-	0.00	364	1.00	14.00
22	3/1/2017	AMR METER EXCHANGE NI-TEXAS SABR		20	37,031.74	(1,542.99)	35,488.75	305	0.84	19.16
23	3/1/2017	AMR METER EXCHANGE NI-TEXAS SHLN		20	63,503.38	(2,645.97)	60,857.41	305	0.84	19.16
24	1/1/2017	Sky View Ranch Building		33	7,377.18	(223.55)	7,153.63	364	1.00	32.00
25	1/1/2017	Sky View Ranch Plumbing		33	4,314.18	(130.73)	4,183.45	364	1.00	32.00
26	1/1/2017	Sky View Ranch CL Tank		15	2,056.42	(137.09)	1,919.33	364	1.00	14.00
27	1/1/2017	Sky View Ranch Stenner Pump		15	0.00	-	0.00	364	1.00	14.00
28	3/1/2017	AMR METER EXCHANGE NI-TEXAS SVRE		20	20,579.22	(857.47)	19,721.75	305	0.84	19.16
29	1/1/2017	Windmill Trail Building		33	7,278.24	(220.55)	7,057.69	364	1.00	32.00
30	1/1/2017	Windmill Trail Plumbing		33	4,281.32	(129.74)	4,151.58	364	1.00	32.00
31	1/1/2017	Windmill Trail Stenner Pump		15	0.00	-	0.00	364	1.00	14.00
32	1/1/2017	Windmill Trail CL Tank		15	2,040.76	(136.05)	1,904.71	364	1.00	14.00
33	3/1/2017	AMR METER EXCHANGE NI-TEXAS WITR		20	21,911.43	(912.98)	20,998.45	305	0.84	19.16
34	1/1/2017	Distribution System		20	162,000.00	(141,075.00)	20,925.00	364	1.00	19.00
35	1/1/2017	600 Meters		20	17,250.00	(15,022.12)	2,227.88	364	1.00	19.00
36	1/1/2017	12 Meters		20	492.48	(426.72)	65.76	364	1.00	19.00
37	1/1/2017	24 Meters		20	805.38	(691.49)	113.89	364	1.00	19.00
38	1/1/2017	12 Meters		20	492.48	(414.40)	78.08	364	1.00	19.00
39	1/1/2017	24 Meters		20	805.38	(668.02)	137.36	364	1.00	19.00
40	1/1/2017	24 Meters		20	984.96	(795.95)	189.01	364	1.00	19.00

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (5) Calculation of Weighted Average Remaining Useful Life - Ni Texas

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	25.9814 Weighted Average Remaining Useful Life							12/31/2017		
2	Depreciation					Accumulated				
	Start Date	Asset Description	Life	Cost at 12/31/17	Depreciation at 12/31/17	Net Book Value at 12/31/17	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years	
41	1/1/2017	12 Meters	20	493.68	(391.00)	102.68	364	1.00	19.00	
42	1/1/2017	100 Meters	20	3,464.00	(1,919.41)	1,544.59	364	1.00	19.00	
43	1/1/2017	250 Meters	20	42,758.75	(23,695.37)	19,063.38	364	1.00	19.00	
44	1/1/2017	12 Meters	20	456.00	(231.80)	224.20	364	1.00	19.00	
45	1/1/2017	12 Meters	20	456.00	(231.80)	224.20	364	1.00	19.00	
46	1/1/2017	18 Meters	20	684.00	(347.70)	336.30	364	1.00	19.00	
47	1/1/2017	12 Meters	20	456.00	(231.80)	224.20	364	1.00	19.00	
48	1/1/2017	12 Meters	20	456.00	(231.80)	224.20	364	1.00	19.00	
49	1/1/2017	24 Meters	20	912.00	(463.60)	448.40	364	1.00	19.00	
50	1/1/2017	36 Meters	20	1,480.86	(752.75)	728.11	364	1.00	19.00	
51	1/1/2017	30 Meters	20	1,234.05	(627.19)	606.86	364	1.00	19.00	
52	1/1/2017	18 Meters	20	756.00	(384.30)	371.70	364	1.00	19.00	
53	1/1/2017	Meter	20	1,026.00	(517.62)	508.38	364	1.00	19.00	
54	1/1/2017	12 Meters	20	518.50	(250.59)	267.91	364	1.00	19.00	
55	1/1/2017	12 Meters	20	504.00	(226.80)	277.20	364	1.00	19.00	
56	1/1/2017	Distribution System	20	272,463.45	(237,270.04)	35,193.41	364	1.00	19.00	
57	1/1/2017	Distribution System	20	52,737.25	(40,212.23)	12,525.02	364	1.00	19.00	
58	1/1/2017	Distribution System	20	310,512.75	(270,404.70)	40,108.05	364	1.00	19.00	
59	1/1/2017	Distribution System	20	43,487.25	(37,870.30)	5,616.95	364	1.00	19.00	
60	1/1/2017	Starter	20	620.50	(537.99)	82.51	364	1.00	19.00	
61	1/1/2017	WA FX5 Well Completion	20	4,221.86	(3,570.93)	650.93	364	1.00	19.00	
62	1/1/2017	Fence at Coyote Ridge	20	2,954.33	(2,301.93)	652.40	364	1.00	19.00	
63	1/1/2017	Well Completion	20	28,674.00	(22,222.65)	6,451.36	364	1.00	19.00	
64	1/1/2017	Distribution System	20	109,250.00	(57,811.58)	51,438.42	364	1.00	19.00	
65	1/1/2017	Chisolm Hills Well #2	20	41,314.50	(21,345.56)	19,968.94	364	1.00	19.00	
66	1/1/2017	Chisolm Hills Well #2	20	10,055.50	(5,153.59)	4,901.91	364	1.00	19.00	
67	1/1/2017	Distribution System	20	100,783.00	(53,331.06)	47,451.94	364	1.00	19.00	
68	1/1/2017	Skyview Ranch #2	20	41,314.50	(21,345.56)	19,968.94	364	1.00	19.00	
69	1/1/2017	Skyview Ranch #2	20	12,462.50	(6,387.23)	6,075.27	364	1.00	19.00	
70	1/1/2017	Coyote Ridge	20	835.56	(438.56)	397.00	364	1.00	19.00	
71	1/1/2017	Chisolm Hills	20	6,222.86	(3,267.10)	2,955.76	364	1.00	19.00	
72	1/1/2017	Skyview Ranch	20	6,342.19	(3,303.52)	3,038.67	364	1.00	19.00	
73	1/1/2017	Chisolm Hills	20	5,375.00	(2,754.98)	2,620.02	364	1.00	19.00	
74	1/1/2017	Skyview Ranch	20	10,000.00	(4,958.57)	5,041.43	364	1.00	19.00	
75	1/1/2017	Skyview Ranch	20	9,000.00	(4,275.00)	4,725.00	364	1.00	19.00	
76	1/1/2017	Rio Rancho Waterline	20	91,585.70	(41,976.99)	49,608.71	364	1.00	19.00	
77	1/1/2017	Rio Rancho Waterline	20	15,400.30	(6,930.28)	8,470.02	364	1.00	19.00	
78	1/1/2017	Pumping Equipment - Controller - Skyview	20	1,027.13	(436.55)	590.58	364	1.00	19.00	

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (5) Calculation of Weighted Average Remaining Useful Life - Ni Texas

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)																									
1	25.9814 Weighted Average Remaining Useful Life							12/31/2017																											
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Depreciation						Accumulated																													
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79	1/1/2017	Pump Motor	20	6,865.27	(2,775.03)	4,090.24	364	1.00	19.00																										
80	1/1/2017	Install Booster Pump	20	949.39	(380.03)	569.36	364	1.00	19.00																										
81	1/1/2017	Main Repair	40	2,421.61	(484.68)	1,936.93	364	1.00	39.00																										
82	1/1/2017	Chisolm Hills Well (Holdback)	20	13,530.00	(5,186.81)	8,343.19	364	1.00	19.00																										
83	1/1/2017	Main Repair	40	1,534.32	(287.91)	1,246.41	364	1.00	39.00																										
84	1/1/2017	Skyview Ranch	20	5,743.00	(2,129.75)	3,613.25	364	1.00	19.00																										
85	1/1/2017	Chlorine Injectors (Sky View)	10	2,256.30	(1,673.32)	582.98	364	1.00	9.00																										
86	1/1/2017	Main Repair	40	2,990.00	(523.30)	2,466.70	364	1.00	39.00																										
87	1/1/2017	Pump Motor - Chisolm #1	20	2,656.50	(929.84)	1,726.66	364	1.00	19.00																										
88	1/1/2017	Valves - Chisolm Hills Well	20	1,310.92	(453.24)	857.68	364	1.00	19.00																										
89	1/1/2017	Main Breaker Panel - HOC	10	1,239.69	(857.42)	382.27	364	1.00	9.00																										
90	1/1/2017	Pump Motor - Sky View	20	6,335.00	(2,059.08)	4,275.92	364	1.00	19.00																										
91	1/1/2017	Misc Equipment - A/C Units	20	1,549.68	(1,007.14)	542.54	364	1.00	19.00																										
92	1/1/2017	Rebuild Booster Pump - Chisolm Hills #1, #2 Pump	20	753.55	(241.78)	511.77	364	1.00	19.00																										
93	1/1/2017	Main Repair	40	4,019.79	(644.60)	3,375.19	364	1.00	39.00																										
94	1/1/2017	Water Tap	20	1,098.27	(347.97)	750.30	364	1.00	19.00																										
95	1/1/2017	Well Meters	20	1,064.89	(674.28)	390.61	364	1.00	19.00																										
96	1/1/2017	Chlorine Scale	20	6,371.75	(2,017.77)	4,353.98	364	1.00	19.00																										
97	1/1/2017	Chlorine Monitoring Eq	20	8,478.06	(2,684.95)	5,793.11	364	1.00	19.00																										
98	1/1/2017	Well Motor Starter	10	1,019.93	(637.48)	382.45	364	1.00	9.00																										
99	1/1/2017	Chlorine Injector/Regulator	20	2,103.17	(648.33)	1,454.84	364	1.00	19.00																										
100	1/1/2017	Meters (80)	10	6,250.00	(3,749.88)	2,500.12	364	1.00	9.00																										
101	1/1/2017	Meters	10	249.45	(147.63)	101.82	364	1.00	9.00																										
102	1/1/2017	New Pump and Re-Work	20	17,460.00	(5,092.50)	12,367.50	364	1.00	19.00																										
103	1/1/2017	Check Valves/Gate Valves	40	1,568.60	(228.85)	1,339.75	364	1.00	39.00																										
104	1/1/2017	Check Valves/Gate Valves	40	1,142.66	(164.24)	978.42	364	1.00	39.00																										
105	1/1/2017	Well Meter	10	879.22	(505.66)	373.56	364	1.00	9.00																										
106	1/1/2017	Meters	10	241.92	(137.22)	104.70	364	1.00	9.00																										
107	1/1/2017	Check Valves/Gate Valves	40	1,288.22	(182.33)	1,105.89	364	1.00	39.00																										
108	1/1/2017	New Pump and Re-Work	20	2,400.00	(680.00)	1,720.00	364	1.00	19.00																										
109	1/1/2017	New Pump and Re-Work	20	17,530.00	(4,966.76)	12,563.24	364	1.00	19.00																										
110	1/1/2017	Chlorine Analyzers	20	59,050.30	(16,484.75)	42,565.55	364	1.00	19.00																										
111	1/1/2017	Mission Units	10	15,761.21	(8,799.90)	6,961.31	364	1.00	9.00																										
112	1/1/2017	Check Valves/Gate Valves	40	1,766.86	(242.90)	1,523.96	364	1.00	39.00																										
113	1/1/2017	Booster Pump	20	1,183.25	(325.38)	857.87	364	1.00	19.00																										
114	1/1/2017	Chlorinator	20	2,065.85	(568.20)	1,497.65	364	1.00	19.00																										
115	1/1/2017	Chlorine Regulator	20	1,758.80	(483.74)	1,275.06	364	1.00	19.00																										
116	1/1/2017	Pump and Motor	20	6,936.00	(1,907.40)	5,028.60	364	1.00	19.00																										

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (5) Calculation of Weighted Average Remaining Useful Life - N1 Texas

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)																																					
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117	1/1/2017	Storage Tank Rehab	20	10,000.00	(5,416.56)	4,583.44	364	1.00	19.00																																						
118	1/1/2017	Pressure Tank Rehab	20	2,400.00	(1,300.00)	1,100.00	364	1.00	19.00																																						
119	1/1/2017	3" Well Meter	10	1,632.46	(884.12)	748.34	364	1.00	9.00																																						
120	1/1/2017	Meters	10	229.38	(122.29)	107.09	364	1.00	9.00																																						
121	1/1/2017	Chlorine Injectors	20	2,648.88	(706.49)	1,942.39	364	1.00	19.00																																						
122	1/1/2017	Meters	10	211.88	(111.37)	100.51	364	1.00	9.00																																						
123	1/1/2017	Chlorine Injectors	20	518.26	(136.06)	382.20	364	1.00	19.00																																						
124	1/1/2017	Chlorine Pump/Valve	20	1,229.57	(317.52)	912.05	364	1.00	19.00																																						
125	1/1/2017	Ejectors/Solenoid	20	802.68	(200.51)	602.17	364	1.00	19.00																																						
126	1/1/2017	Service Lines and Taps	20	18,484.52	(4,544.15)	13,940.37	364	1.00	19.00																																						
127	1/1/2017	Service Lines and Taps	20	5,050.00	(1,136.20)	3,913.80	364	1.00	19.00																																						
128	1/1/2017	Service Lines and Taps	20	1,200.00	(260.00)	940.00	364	1.00	19.00																																						
129	1/1/2017	Service Lines and Taps	20	7,770.84	(1,618.96)	6,151.88	364	1.00	19.00																																						
130	1/1/2017	Pump and Motor	20	12,269.00	(2,504.90)	9,764.10	364	1.00	19.00																																						
131	1/1/2017	Well Meter (Coyote Ridge)	10	1,760.00	(704.07)	1,055.93	364	1.00	9.00																																						
132	1/1/2017	Pressure/Storage Tank Rehab	10	18,900.00	(7,087.50)	11,812.50	364	1.00	9.00																																						
133	1/1/2017	SCBA	5	2,294.93	(1,338.71)	956.22	364	1.00	4.00																																						
134	1/1/2017	Saddle Taps	20	4,643.59	(599.79)	4,043.80	364	1.00	19.00																																						
135	1/1/2017	Pump and Motor	20	7,000.00	(875.00)	6,125.00	364	1.00	19.00																																						
136	1/1/2017	Pressure Transducers (8)	10	32,796.16	(8,199.04)	24,597.12	364	1.00	9.00																																						
137	1/1/2017	Booster Pump	20	2,138.97	(249.55)	1,889.42	364	1.00	19.00																																						
138	1/1/2017	Server/Computer	5	3,512.48	(1,723.73)	1,788.75	364	1.00	4.00																																						
139	1/1/2017	Computer	5	1,038.79	(488.63)	550.16	364	1.00	4.00																																						
140	1/1/2017	Service Line Repair	40	13,223.95	(743.85)	12,480.10	364	1.00	39.00																																						
141	1/1/2017	Taps and Meters	10	11,355.17	(2,554.91)	8,800.26	364	1.00	9.00																																						
142	1/1/2017	Chlorinator Repairs	10	11,460.69	(2,601.27)	8,859.42	364	1.00	9.00																																						
143	1/1/2017	Pump Rebuild	20	3,634.44	(362.11)	3,272.33	364	1.00	19.00																																						
144	1/1/2017	Pressure Tank @ Windmill Trail	40	6,931.43	(331.49)	6,599.94	364	1.00	39.00																																						
145	1/1/2017	Multi-Chem Line Project	40	24,737.75	(1,133.81)	23,603.94	364	1.00	39.00																																						
146	1/1/2017	Meters	10	837.23	(170.73)	666.50	364	1.00	9.00																																						
147	1/1/2017	Pump	20	3,263.38	(299.15)	2,964.23	364	1.00	19.00																																						
148	1/1/2017	Wells 1&2	26	17,149.60	(6,604.93)	10,544.67	364	1.00	25.00																																						
149	1/1/2017	Wells 1&2-Jan 08	26	152.06	(58.72)	93.34	364	1.00	25.00																																						
150	1/1/2017	Wells 1&2-Oct 08	25	180.00	(65.56)	114.44	364	1.00	24.00																																						
151	1/1/2017	Well 3	48	59,441.72	(12,416.15)	47,025.57	364	1.00	47.00																																						
152	1/1/2017	Standpipe-67k Gal	26	14,100.56	(5,430.73)	8,669.83	364	1.00	25.00																																						
153	1/1/2017	Standpipe-67k Gal-May 08	25	195.00	(73.69)	121.31	364	1.00	24.00																																						
154	1/1/2017	Storage tank-Well #2-42k Gal	26	10,480.20	(4,036.09)	6,444.11	364	1.00	25.00																																						



Monarch Utilities I L.P.

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Test Year Ending 12/31/2019

WP/II-E-3.16 (5) Calculation of Weighted Average Remaining Useful Life - Ni Texas

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
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155	1/1/2017	Distribution System	26	26,308.34	(10,132.24)	16,176.10	364	1.00	25.00	
156	1/1/2017	Distribution System-June 08	25	892.41	(340.18)	552.23	364	1.00	24.00	
157	1/1/2017	Valves	22	2,000.62	(910.24)	1,090.38	364	1.00	21.00	
158	1/1/2017	Telemetry	14	6,347.91	(4,442.49)	1,905.42	364	1.00	13.00	
159	1/1/2017	Fence	16	2,098.91	(1,278.16)	820.75	364	1.00	15.00	
160	1/1/2017	Fire Hydrant - 335	40	1,013.44	(215.25)	798.19	364	1.00	39.00	
161	1/1/2017	Well Pump Motor - 311	20	5,506.00	(2,248.17)	3,257.83	364	1.00	19.00	
162	1/1/2017	Well Meter Change Out	10	917.50	(825.88)	91.62	364	1.00	9.00	
163	1/1/2017	Well House Heater	10	859.66	(773.58)	86.08	364	1.00	9.00	
164	1/1/2017	Chlorine Pump-Wells 1&2	10	186.78	(168.22)	18.56	364	1.00	9.00	
165	1/1/2017	Well Pump Motor - 311	20	2,189.50	(857.37)	1,332.13	364	1.00	19.00	
166	1/1/2017	Well Pump Motor - 311	20	4,686.00	(1,816.14)	2,869.86	364	1.00	19.00	
167	1/1/2017	Well #4 - Acct# 307b	30	530,899.29	(129,775.36)	401,123.93	364	1.00	29.00	
168	1/1/2017	Wood Structure - 304	20	2,578.13	(934.45)	1,643.68	364	1.00	19.00	
169	1/1/2017	Well #1/Elevated - Pipe	20	947.18	(327.75)	619.43	364	1.00	19.00	
170	1/1/2017	P/S #2 Pump #1 Controller - 313	20	957.94	(662.46)	295.48	364	1.00	19.00	
171	1/1/2017	Booster Pump	10	2,163.05	(1,478.27)	684.78	364	1.00	9.00	
172	1/1/2017	Ground Storage Tank - Repair	22	2,295.00	(661.16)	1,633.84	364	1.00	21.00	
173	1/1/2017	Meters (25)	10	1,900.00	(1,155.71)	744.29	364	1.00	9.00	
174	1/1/2017	Check Valve - Booster Pump#1	10	701.64	(426.94)	274.70	364	1.00	9.00	
175	1/1/2017	Booster Pump#2 Starter	10	1,056.92	(643.04)	413.88	364	1.00	9.00	
176	1/1/2017	Booster Pump	10	2,534.10	(1,520.55)	1,013.55	364	1.00	9.00	
177	1/1/2017	Meters	10	106.14	(63.52)	42.62	364	1.00	9.00	
178	1/1/2017	Meter	10	226.92	(134.23)	92.69	364	1.00	9.00	
179	1/1/2017	4" Gate Valve/Main Repair	40	3,159.60	(454.08)	2,705.52	364	1.00	39.00	
180	1/1/2017	Chlorine Analyzers	20	14,762.58	(4,121.19)	10,641.39	364	1.00	19.00	
181	1/1/2017	Ground Storage Tank - floor	21	6,000.00	(1,568.82)	4,431.18	364	1.00	20.00	
182	1/1/2017	Mission Units	10	3,940.30	(2,200.14)	1,740.16	364	1.00	9.00	
183	1/1/2017	Well#4 Wiring	30	35,560.00	(6,321.87)	29,238.13	364	1.00	29.00	
184	1/1/2017	Well#1 - Pump	10	1,169.04	(613.69)	555.35	364	1.00	9.00	
185	1/1/2017	Meters	10	2,493.28	(1,288.27)	1,205.01	364	1.00	9.00	
186	1/1/2017	Feed Line to Pump #2	30	3,088.04	(461.08)	2,626.96	364	1.00	29.00	
187	1/1/2017	Feed Line to Pump #1	30	998.88	(149.00)	849.88	364	1.00	29.00	
188	1/1/2017	New Tap	10	2,348.50	(626.26)	1,722.24	364	1.00	9.00	
189	1/1/2017	New Tap	10	3,416.00	(882.50)	2,533.50	364	1.00	9.00	
190	1/1/2017	Pressure Transducers (2)	10	8,199.04	(2,049.79)	6,149.25	364	1.00	9.00	
191	1/1/2017	New Taps	10	11,883.42	(2,673.78)	9,209.64	364	1.00	9.00	
192	1/1/2017	Taps and Meter Installation	10	11,306.21	(2,072.81)	9,233.40	364	1.00	9.00	

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (5) Calculation of Weighted Average Remaining Useful Life - Ni Texas

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	25.9814 Weighted Average Remaining Useful Life							12/31/2017		
2	Depreciation					Accumulated				
	Start Date	Asset Description	Life	Cost at 12/31/17	12/31/17	Net Book Value at 12/31/17	Depreciated Life in Days	Depreciated Life in Years	Remaining Life in Years	
193	1/1/2017	LMI Pump	10	1,839.60	(337.26)	1,502.34	364	1.00	9.00	
194	1/1/2017	Well #4 Wiring	30	49,952.48	(3,052.65)	46,899.83	364	1.00	29.00	
195	1/1/2017	Coyote Ridge Well 6.625 x 810'	50	198,114.28	(6,968.85)	191,145.43	364	1.00	49.00	
196				3,327,114.82	(1,401,145.67)	1,925,969.15				

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (6) Water Services ADIT and Amortization Summary

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2		<b>TOTAL</b>		<b>Diamond</b>	<b>Water Services</b>	<b>Huntington</b>	<b>Wiedenfeld</b>
3							
4	ADIT prior to Rate Change (Gross)	(1,063,125)		(\$470,129)	(\$68,413)	(\$233,987)	(\$290,597)
5	Beginning Rate			35%	35%	35%	35%
6	Ending Rate			21%	21%	21%	21%
7	Excess Deferred Income Taxes	(148,838)		(65,818)	(9,578)	(32,758)	(40,684)
8							
9	Excess Deferred Income Taxes Grossed Up	(188,402)		(83,314)	(12,124)	(41,466)	(51,498)
10							
11	Average Remaining Useful Life Under RSGM			30.9223	35.5536	33.6266	46.8438
12							
13	Annual EDIT Amortization	(4,241)		(2,128.50)	(269.39)	(974.17)	(868.49)
14							
15	Annual EDIT Amortization - Grossed Up	(5,368)		(2,694.30)	(341.00)	(1,233.13)	(1,099.36)

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (7) Calculation of Weighted Average Remaining Useful Life- Diamond

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>30.9223 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>	<b>Net Book Value at</b>	<b>Depreciated Life</b>	<b>Remaining Life in</b>
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>12/31/17</b>	<b>in Years</b>	<b>Years</b>
4	10000007	06/30/97	6' Chain Link Fence,700 feet @ Plant site	20	4,039	(3,954)	85	19 70	0 30
5	20000082	06/30/97	Permit;Plant site	50	10,000	(3,904)	6,096	19 70	30 30
6	20000213	06/30/97	540' Deep well with 6inch Casing,Plant site	50	50,317	(19,642)	30,675	19 70	30 30
7	20000114	06/30/97	4,200 Gallon Ground Storage Tank; Plant Site	50	8,568	(3,345)	5,223	19 70	30 30
8	20000150	06/30/97	3 inch distribution system;5,000 feet; throughout	50	57,554	(22,467)	35,086	19.70	30.30
9	10000005	06/30/97	18' X 18' CMU Pump House,Plant site	30	21,637	(14,089)	7,548	19 70	10 30
10	10000008	06/30/97	6' Chain Link Fence,700 feet @ Plant site	20	7,068	(6,919)	149	19 70	0 30
11	20000093	06/30/97	800' Well with 6 inch Casing,Plant site	50	53,095	(15,115)	37,980	19 70	30 30
12	20000122	06/30/97	Permit;Plant site	50	40,000	(15,615)	24,385	19 70	30 30
13	20000220	06/30/97	Gas Chlorine Injection;Plant site	10	497	(497)	-	19 70	(9 70)
14	20000115	06/30/97	125,000 Gallon Steel Ground Storage Tank, Plant Si	50	127,500	(49,772)	77,728	19 70	30 30
15	20000117	06/30/97	10,000 Gallon Pressure Tank;Plant site	50	27,200	(10,618)	16,582	19 70	30 30
16	20000153	06/30/97	6 inch Waterline & Appurtenances,9,000 feet, throu	50	351,600	(137,255)	214,345	19 70	30 30
17	20000156	06/30/97	Flush Valves;10 ea. throughout subdivision	50	33,034	(12,896)	20,139	19 70	30 30
18	10000009	06/30/98	6' Chain Link Fence,950 feet @ Plant site	20	8,251	(7,661)	590	18 70	1 30
19	10000010	06/30/98	8' Wood Picket Fence;50 feet @ Plant site	20	434	(403)	31	18 70	1 30
20	10000013	06/30/98	6' X 6' Wood-frame Pump House,Plant site	15	724	(724)	-	18 70	(3 70)
21	20000133	06/30/98	600' Well w/ 6inch Casing,Plant site Well #	50	52,943	(19,609)	33,334	18.70	31 30
22	20000136	06/30/98	525' Well w/ 6inch Casing,Plant site	50	50,801	(18,815)	31,985	18 70	31.30
23	20000138	06/30/98	420' Well w/ 8inch Casing,Plant site	50	17,948	(4,928)	13,019	18 70	31.30
24	20000139	06/30/98	Permit,Plant site	50	30,000	(11,111)	18,889	18 70	31.30
25	20000221	06/30/98	Gas Chlorine Injection w/ controls,Plant site	10	273	(273)	-	18 70	(8.70)
26	20000118	06/30/98	900 Gallon Pressure Tank,Plant site	50	6,432	(2,382)	4,050	18 70	31 30
27	20000119	06/30/98	5,700 Gallon Pressure Tank,Plant site	50	40,736	(15,088)	25,648	18 70	31.30
28	10000011	06/30/00	6' Chain Link Fence;700 feet @ Plant site	20	4,239	(3,509)	730	16 70	3 30
29	20000125	06/30/01	Residential Services,96 service throughout subdivi	20	33,442	(25,804)	7,638	15 70	4 30
30	20000154	06/30/01	4 inch Waterline Pipe & Appurtenances;6,000 feet,	50	100,571	(31,212)	69,360	15 70	34.30
31	20000126	06/30/01	Residential Services,25 service throughout subdivi	20	14,352	(11,160)	3,193	15 70	4.30
32	20000127	06/30/01	Residential Services;19 service throughout subdivi	20	6,796	(5,284)	1,512	15.70	4 30
33	10000014	06/30/01	16' X 20' Wood-frame Pump House,Plant site	15	6,650	(6,650)	-	15.70	(0 70)
34	20000116	06/30/01	70,000 Gallon Steel Ground Storage Tank, Plant Sit	50	75,600	(23,462)	52,138	15 70	34 30
35	20000157	06/30/01	6 inch Distribution Pipe & Appurtenances,7,108 fee	50	184,673	(58,775)	125,898	15 70	34 30
36	20000165	06/30/01	8 inch Distribution Pipe & Appurtenances;7,018 fee	50	240,617	(74,675)	165,943	15.70	34 30
37	20000170	06/30/01	2 inch Distribution Pipe & Appurtenances,193 feet;	50	1,765	(548)	1,217	15.70	34.30

**Monarch Utilities I L.P.**

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Test Year Ending 12/31/2019

WP/II-E-3.16 (7) Calculation of Weighted Average Remaining Useful Life- Diamond

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>30.9223 Weighted Average Remaining Useful Life</b>								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
38	20000158	06/30/01	Fire Hydrants;24 ea. throughout subdivision	50	36,082	(11,198)	24,884	15 70	34 30
39	20000120	06/30/04	900 Gallon Gal Steel Hydro-tank,Plant site	50	-	4,958	4,958	12.70	37 30
40	20000128	06/30/04	Commercial Services,6 service throughout subdivisi	20	4,272	(2,679)	1,593	12 70	7.30
41	20000141	06/30/05	400' Deep Well #2 w/6 inch Casing;Plant site	50	23,364	(5,381)	17,983	11.70	38.30
42	20000144	06/30/05	Permit;Plant site	50	10,000	(2,303)	7,697	11 70	38 30
43	20000129	06/30/05	Residential services;82 service throughout subdivi	20	58,381	(33,682)	24,699	11.70	8 30
44	20000083	06/30/06	Stenner Injector Pumps,Plant site	10	341	(341)	-	10 70	(0.70)
45	20000084	06/30/06	50 Gallon Holding Tank;Plant site	10	100	(100)	-	10.70	(0.70)
46	20000085	06/30/06	Stenner Injector Pumps,Plant site	10	352	(352)	-	10.70	(0.70)
47	20000086	06/30/06	50 Gallon Holding Tank;Plant site	10	201	(201)	-	10 70	(0 70)
48	20000145	06/30/06	Rework Well Collapsed (offline);Plant site	50	-	14,270	14,270	10 70	39 30
49	20000087	06/30/06	Stenner Chlorine Injector;Plant site	10	-	-	-	10 70	(0 70)
50	20000088	06/30/06	50 Gallon Barrel,Plant site	10	-	-	-	10 70	(0.70)
51	20000131	10/31/07	Residential services,1050 hwy 16 south	20	153	(70)	83	9 30	10 70
52	20000090	06/30/07	Stenner Chlorine Injector Pump,Plant site	10	804	(770)	34	9 70	0.30
53	20000130	06/30/07	Residential services;822 Baethge Blvd.	20	205	(98)	107	9 70	10.30
54	20000173	07/31/07	Pressure Valve,Plant # 1	50	788	(149)	639	9 60	40.40
55	20000174	08/31/07	Pressure Valve;Plant # 1	50	2,168	(405)	1,763	9 50	40 50
56	20000089	06/30/07	Stenner Chlorine Injector Pump;Plant site	10	-	36	36	9 70	0.30
57	10000017	12/31/08	INSTALL OVERFLOW (P1)	20	1,988	(798)	1,190	8.10	11.90
58	20000096	06/30/08	Chlorination System	10	3,034	(2,600)	434	8 70	1 30
59	20000099	06/30/08	Chlorination System	10	4,686	(4,015)	671	8 70	1 30
60	20000137	02/29/08	REPAIR WELL METER, DERBY WAY-P2 (P2)	20	461	(204)	257	9 10	10 90
61	20000092	02/29/08	INSTALL CL2 PUMP; WINDMILL RANCH RD-P1 (P1)	10	2,001	(1,781)	219	9 10	0 90
62	20000097	06/30/08	Chlorination Systems	10	4,763	(4,082)	682	8.70	1.30
63	20000179	12/31/08	DISTRICT WATER MAP, RIM ROCK RANCH	20	2,800	(1,124)	1,676	8.10	11 90
64	10000015	06/30/08	37240 - NEW SECURITY FENCE	20	2,981	(1,272)	1,709	8.70	11 30
65	20000143	12/31/08	WELL METER; RIVER BEND DR-P1	20	140	(56)	84	8.10	11.90
66	20000146	06/30/08	PHASE FOR WELL	10	461	(395)	66	8.70	1.30
67	20000095	06/30/08	Chlorination Systems	10	3,714	(3,182)	531	8 70	1.30
68	10000016	06/30/08	ASPHALT DRIVE FOR ACCESS	30	23,453	(6,662)	16,790	8 70	21 30
69	20000168	12/31/08	INSTALL PRIVACY GATE (P1)	20	761	(306)	456	8 10	11 90
70	20000094	02/29/08	INSTALL CL2 PUMP; DERBY WAY-P1 (P1)	10	2,001	(1,781)	219	9 10	0 90
71	20000098	06/30/08	Chlorination System	10	4,417	(3,785)	632	8 70	1 30

Monarch Utilities I L.P.

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WP/II-E-3.16 (7) Calculation of Weighted Average Remaining Useful Life- Diamond

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	30.9223 Weighted Average Remaining Useful Life								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
72	20000176	03/31/08	LINE; WINDMILL RANCH RD-P1 (P1)	50	921	(161)	759	9.00	41.00
73	20000177	10/31/08	WATER MAP; KESTRAL	20	1,800	(738)	1,062	8.30	11.70
74	20000178	12/31/08	WATER MAP; KESTRAL	20	1,800	(723)	1,077	8.10	11.90
75	20000121	06/01/09	Storage Tank	50	-	10,091	10,091	7.70	42.30
76	20000123	06/01/09	Storage Tank	20	-	71	71	7.70	12.30
77	20000152	10/01/09	WELL METER BRIDLEGATE W3	20	627	(227)	399	7.30	12.70
78	20000100	10/01/09	Rim Rock Filter Installation	10	50,367	(36,517)	13,850	7.30	2.70
79	20000103	10/01/09	RIM ROCK FILTER PROJ TRAILING COSTS	20	31,491	(11,416)	20,075	7.30	12.70
80	20000101	11/01/09	Rim Rock Filter Installation	20	24,397	(8,742)	15,656	7.20	12.80
81	20000102	12/01/09	RIM ROCK FILTER PROJ TRAILING COSTS	10	12,405	(8,681)	3,724	7.10	2.90
82	20000159	10/01/09	FIRE HYDRANT RIMR	50	6,919	(1,003)	5,916	7.30	42.70
83	10000018	04/01/09	fence	30	1,875	(484)	1,391	7.90	22.10
84	20000151	10/01/09	2 inch TURBINE METER CREEKSIDE W3	20	790	(286)	504	7.30	12.70
85	20000124	04/01/10	OAKV 1500 GAL PRESSURE TANK	50	30,035	(4,056)	25,979	6.90	43.10
86	20000172	12/01/10	GROUND STORAGE TANK - OAKVIEW	50	95,133	(11,571)	83,562	6.10	43.90
87	10000019	03/01/10	RIMR Filter Housing Unit 10X15 Metal Bldg	25	8,150	(2,229)	5,921	7.00	18.00
88	20000155	07/12/10	Rimrock Well No 3-2 inch Turbidity Meter	20	506	(164)	342	6.60	13.40
89	20000171	11/01/10	DRUM PUMP - WINDMILL RANCH RD-P1	30	1,164	(239)	925	6.20	23.80
90	10000221	03/01/11	16 x 14 PUMP BLDG - EDRR PUMP STN	20	30,789	(8,980)	21,809	6.00	14.00
91	10000222	03/01/11	FENCING - EDRR PUMP STN	30	10,305	(2,004)	8,301	6.00	24.00
92	20002182	03/01/11	WELL METER - EDRR PUMP STN	20	3,220	(939)	2,281	6.00	14.00
93	20002174	03/01/11	20000 GAL GST - EDRR PUMP STN	50	67,060	(7,824)	59,237	6.00	44.00
94	20002175	03/01/11	20000 GAL GST - EDRR PUMP STN	50	64,125	(7,481)	56,643	6.00	44.00
95	20002176	03/01/11	3500 GAL HYDRO TANK - EDRR PUMP STN	50	36,482	(4,256)	32,226	6.00	44.00
96	20002181	03/01/11	YARD PIPING - EDRR PUMP STN	50	48,943	(5,710)	43,233	6.00	44.00
97	10000218	01/01/11	ROOF - CAIN CITY RD-P1	30	2,925	(585)	2,340	6.20	23.80
98	10000219	01/01/11	RVBD WP PROJ - PUMP BUILDING	20	21,843	(6,553)	15,290	6.20	13.80
99	10000220	01/01/11	RVBD WP PROJ - FENCE & GATE - PUMP BUILDING	20	12,391	(3,717)	8,673	6.20	13.80
100	20002172	01/01/11	RVBD WP PROJ - YARD PIPING - PUMP BLDG	50	12,729	(1,527)	11,201	6.20	43.80
101	20002168	01/01/11	Chlorination (CL2) Systems	10	5,966	(3,580)	2,386	6.20	3.80
102	20002170	01/01/11	Ground Storage Tank Improvements-Riverbend	50	82,197	(9,864)	72,334	6.20	43.80
103	20002171	01/01/11	RVBD WP PROJ - 2000 GAL HYDRO PRESSURE TANK	50	26,601	(3,192)	23,409	6.20	43.80
104	20002173	01/01/11	RVBD WP PROJ - 195' OF 4 inch WATER LINE & WET CON	50	15,900	(1,908)	13,992	6.20	43.80
105	20002461	08/01/12	640' 2/3 w/grd hd Jacketed Cable Well #2	50	13,185	(1,165)	12,020	4.50	45.50

Monarch Utilities I L.P.

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WP/II-E-3.16 (7) Calculation of Weighted Average Remaining Useful Life- Diamond

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	30.9223 Weighted Average Remaining Useful Life								
2									
3	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
106	20002462	08/01/12	630' 2" Galvanized drop pipe Well #2	50	3,660	(323)	3,337	4 50	45 50
107	20002429	08/01/12	Pull Well #1 and replace pipe, pump end	50	8,049	(711)	7,338	4 50	45.50
108	20002358	02/01/12	Well #1 294' bad threads 16 of 27 jts	50	14,410	(1,417)	12,993	5 10	44.90
109	20002686	11/07/13	252 ft. 2" Galvanized Pipe- Well #2	50	2,417	(153)	2,264	3.20	46.80
110	10000296	06/01/13	Rim Rock - Erosion Control/Limestone	20	62,037	(11,115)	50,922	3 70	16.30
111	10000297	06/01/13	Rim Rock - Paving	20	216,717	(39,036)	177,681	3 70	16.30
112	10000298	06/01/13	Rim Rock - 8' Vinyl Coated Fence	20	27,916	(5,002)	22,915	3 70	16.30
113	10000299	06/01/13	Rim Rock - Metal Building with Foundation	20	336,678	(60,321)	276,356	3 70	16.30
114	10000311	12/01/13	8' Cedar Fence, Limestone Columns & Gate	20	8,650	(1,334)	7,316	3 10	16 90
115	10000312	12/01/13	Security Fence and Road Subgrade	20	33,096	(5,102)	27,994	3.10	16.90
116	20002700	12/01/13	3'x5'x3' Fab Steel Vault	50	1,056	(65)	991	3.10	46.90
117	20002647	06/01/13	Rim Rock - 2 Tank System 2TM-175A Tri-mite Package	10	478,705	(171,536)	307,169	3.70	6.30
118	20002648	06/01/13	Rim Rock-Chem Feed Chlorine&Alum Tanks&Containment	10	111,795	(40,060)	71,735	3 70	6 30
119	20002651	06/01/13	Rim Rock - Backwash Basin Assembly with Pumps	10	187,498	(54,809)	132,689	3 70	6.30
120	20002652	06/01/13	Rim Rock - Treatment Equipment	10	34,896	(12,504)	22,391	3 70	6 30
121	20002645	07/01/13	Rim Rock - 12,500 Gallon Backwash Tank and Foundat	50	51,697	(3,619)	48,078	3 60	46 40
122	20002701	12/01/13	3 FLG HP Turbine USG Meter	50	948	(58)	889	3.10	46 90
123	20002646	07/01/13	Rim Rock - 121.5K Gal Pwdr Coated Bolted Steel GST	50	199,034	(13,932)	185,102	3.60	46 40
124	20002702	12/01/13	3 Wilkins 350 NRS Double Check Valve	50	1,562	(96)	1,466	3.10	46.90
125	20002703	12/01/13	Tank Rehab and Coating	50	112,901	(5,233)	107,667	3.10	46 90
126	20002653	06/01/13	Rim Rock - 800 LF Yard Pipe w/Valves and Fittings	50	228,760	(16,394)	212,365	3.70	46.30
127	20002692	12/02/13	Well Meter #8410214 @ P/S #1	20	1,251	(193)	1,058	3.10	16 90
128	20002666	06/30/13	Windmill/Kestrel Water Interconnect	50	121,312	(8,694)	112,618	3 70	46 30
129	10000324	09/16/14	WINDOW A/C 230V HEAT/COOL	20	1,426	(166)	1,259	2.40	17 60
130	10000317	06/05/14	Concrete Driveway to RIMR Well #2	20	6,931	(895)	6,036	2 70	17.30
131	10000318	06/05/14	Asphalt Driveway RMRK Well #3	20	3,882	(501)	3,380	2 70	17.30
132	10000319	06/05/14	Asphalt Driveway RMRK Well #4	20	3,882	(501)	3,380	2 70	17.30
133	20002891	12/31/14	Valve at Rimrock Well#1 Pump#1	50	1,367	(57)	1,310	2.10	47.90
134	20002785	04/16/14	Fire Hydrant Well #4 - 30450 Bridlegate	50	4,004	(220)	3,784	2.90	47.10
135	20002846	07/22/14	2" METER AMR GAL 1R 6D (TM13-16D-NAG) well #3	20	727	(91)	636	2.60	17 40
136	20002824	08/05/14	3" Clay Valve @ Windmill p1	50	1,822	(88)	1,734	2.50	47.50
137	20002892	08/05/14	Hydrant leak-149 Kestrel	50	3,200	(155)	3,045	2.50	47.50
138	20003099	10/09/15	3" tee was replaced along with (3) 3" gate valves	50	2,392	(60)	2,332	1 30	48 70
139	20003172	12/31/15	Rim Rock Stainless Steel Wrap Around Screen	50	66,217	(1,435)	64,783	1 10	48 90

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (7) Calculation of Weighted Average Remaining Useful Life- Diamond

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>30.9223 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>	<b>Net Book Value at</b>	<b>Depreciated Life</b>	<b>Remaining Life in</b>
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>12/31/17</b>	<b>12/31/17</b>	<b>in Years</b>	<b>Years</b>
140	20003169	12/31/15	Water Well 1A	50	241,236	(5,227)	236,009	1.10	48.90
141	20003171	12/31/15	Rim Rock Wtr Piping, Fittings, and Insulations	50	25,064	(543)	24,521	1.10	48.90
142	20003173	12/31/15	Rim Rock Stainless Steel Casing	50	16,375	(355)	16,020	1.10	48.90
143	20003076	03/24/15	Backwash Fill Line	10	17,329	(3,177)	14,152	2.00	8.00
144	20003066	01/22/15	Installed Receptacle for 120 Volt Power	10	1,253	(251)	1,003	2.20	7.80
145	20003075	01/12/15	EXCAVATED AND REPAIRED WATER MAIN LEAK	50	3,898	(156)	3,742	2.20	47.80
146	20003920	01/01/16	4ft section of 2" pipe 575 Chaparral Ct	50	1,594	(32)	1,562	1.20	48.80
147	20003919	01/01/16	Repair 282 Broken Spur Service Line	20	1,863	(93)	1,770	1.20	18.80
148	20003323	04/06/16	3" AMR Octave Meter Rimrock Well #1	20	2,041	(77)	1,964	0.90	19.10
149	20003309	01/01/16	1/2 HP Hydromatic pump Well #2 Recycle Basin	10	359	(384)	(25)	1.20	8.80
150	20003310	01/01/16	1/2 HP Hydromatic pump Well #2 Recycle Basin	10	3,837	(384)	3,454	1.20	8.80
151	20003212	01/01/16	105FT 2" GALV PIPE WELL #3	50	2,680	(54)	2,627	1.20	48.80
152	20003213	01/01/16	385FT SUBMERSIBLE WIRE WELL #3	50	-	-	-	1.20	48.80
153	20003341	01/01/16	189' galv pipe Well #2	50	4,178	(84)	4,094	1.20	48.80
154	20003301	05/31/16	Windmill GST	50	45,051	(601)	44,450	0.80	49.20
155	20003237	01/01/16	Water main 149 Kestrel	50	9,470	(189)	9,281	1.20	48.80
156	20004038	07/18/17	567FT of 2" Galv Pipe Well #3 Rimrock	50	4,715	-	4,715	-	50.00
157					5,309,102.59	(1,322,512.95)	3,986,589.64		

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (8) Calculation of Weighted Average Remaining Useful Life- Water Services

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>35.5536 Weighted Average Remaining Useful Life</b>								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
3									
4	20000294	06/30/96	201 Residential Services	20	73,700	(73,700)	-	21.70	(1.70)
5	20000467	06/30/97	2 - Permits	30	20,000	(13,022)	6,978	20.70	9.30
6	20000241	06/30/99	10,000 Gallon Fiberglass GST	50	10,720	(3,756)	6,964	18.70	31.30
7	20000242	06/30/99	2-10,000 Gallon Steel GST	50	21,440	(7,512)	13,928	18.70	31.30
8	20000296	06/30/99	48 Residential Services	20	17,354	(15,238)	2,116	18.70	1.30
9	20000243	06/30/00	30,000 Gallon Welded Steel GST	50	32,160	(10,623)	21,537	17.70	32.30
10	20000244	06/30/00	30,000 Gallon Bolted Steel GST	50	32,160	(10,623)	21,537	17.70	32.30
11	10000050	06/30/00	16' X 20' Wood-frame Building W/ slab	30	16,655	(9,176)	7,479	17.70	12.30
12	20000522	06/30/01	Chlorination System (CL2) Ecometrics Gas Injector	20	-	-	-	16.70	3.30
13	20000245	06/30/01	2- 10,000 Gallon GST's	50	10,800	(3,351)	7,449	16.70	33.30
14	20000523	06/30/01	Chlorination System Gas Injector	20	-	-	-	16.70	3.30
15	10000051	06/30/01	Office Building	30	25,000	(12,940)	12,060	16.70	13.30
16	10000052	06/30/01	36' X 20' Metal Building W/ slab	30	35,000	(18,116)	16,884	16.70	13.30
17	20000476	06/30/01	500' deep Well 6inch Casing	30	48,287	(24,352)	23,935	16.70	13.30
18	20000246	06/30/01	150 Gallon Pressure Tank	50	1,080	(335)	745	16.70	33.30
19	20000247	06/30/01	125,000 Gallon Bolted steel GST	50	135,000	(41,892)	93,108	16.70	33.30
20	10000053	06/30/01	Chlorine Building	30	1,228	(635)	592	16.70	13.30
21	10000054	06/30/01	16' X 20' Wood frame Building	30	9,821	(5,083)	4,738	16.70	13.30
22	20000524	06/30/01	Chlorination System Gas Injector	20	-	-	-	16.70	3.30
23	20000248	06/30/01	30,000 Bolted Steel Gallon GSTs	50	32,400	(10,054)	22,346	16.70	33.30
24	20000477	06/30/04	Repaired 600' Well 4inch Casing	30	68,388	(28,550)	39,838	13.70	16.30
25	20000480	12/31/05	Well Permits	30	20,000	(7,347)	12,653	12.10	17.90
26	20000478	06/30/05	2 - Permits	30	20,000	(7,682)	12,318	12.70	17.30
27	20000249	06/30/05	100 Gallon Pressure Tank	50	877	(202)	675	12.70	37.30
28	20000275	06/30/06	Cla-Val and Piping Improvement	50	733	(154)	579	11.70	38.30
29	20000482	06/30/06	500' Well 4inch Casing	30	(8,271)	(6,044)	(14,315)	11.70	18.30
30	20000483	06/30/06	500' Well 4inch Casing Well #	30	8,228	(2,886)	5,342	11.70	18.30
31	20000336	10/31/07	Water main,Autumn Springs Dr	50	2,102	(386)	1,716	10.30	39.70
32	20000326	10/31/07	Chlorinator;11926 Madrona St. Plt 2	20	1,196	(550)	646	10.30	9.70
33	20000310	07/31/07	1 Residential Services,11941 Poinciana	20	328	(155)	173	10.60	9.40
34	20000316	08/31/07	1 Residential Services,11974 Tallwood	20	727	(341)	387	10.50	9.50
35	20000325	10/31/07	3' Meter;26824 Autumn gien Well 2	20	703	(323)	379	10.30	9.70
36	20000312	07/31/07	100' of 4 inch pipe,Nelson Hill Dr	50	691	(130)	560	10.60	39.40
37	20000314	07/31/07	60' of 6 inch pipe;Autumn Springs Dr	50	771	(145)	625	10.60	39.40
38	20000333	10/31/07	Valves;27522 Boerne Cliff Dr. Plt. 2	50	-	1,426	1,426	10.30	39.70
39	20000334	10/31/07	valves,Cochise Trail Well 1	50	1,724	(316)	1,407	10.30	39.70
40	20000324	10/31/07	1 Residential Services,27751 Papoose Pass	20	546	(251)	295	10.30	9.70
41	20000308	06/30/07	1 Residential Services,311110 Smithson Valle'	20	262	(125)	137	10.70	9.30
42	20000309	06/30/07	1 Residential Services; long tap;7159 Circle Oak	20	683	(326)	358	10.70	9.30

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (8) Calculation of Weighted Average Remaining Useful Life- Water Services

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>35.5536 Weighted Average Remaining Useful Life</b>								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
43	20000317	08/31/07	1 Residential Services;4820 Spreading oak	20	557	(261)	296	10 50	9 50
44	20000318	08/31/07	Check Valve,25619 Broad Oak Trail	50	563	(105)	457	10 50	39 50
45	10000022	10/31/08	FENCE, Indistrict BVHL	30	2,012	(549)	1,463	9 30	20 70
46	20000345	02/29/08	Chlorination System Pump Installation	20	2,211	(980)	1,231	10 10	9.90
47	20000347	02/29/08	Chlorination System Pump Installation	20	2,211	(980)	1,231	10 10	9.90
48	20000382	06/30/08	Chlorination System	20	3,743	(1,596)	2,146	9.70	10 30
49	20000416	12/31/08	Blow off VALVE (W2)	50	462	(74)	388	9 10	40 90
50	20000346	02/29/08	Chlorination System (CL2) Pump Installation	20	2,161	(958)	1,203	10 10	9.90
51	20000348	02/29/08	Chlorination System (CL2) Pump Installation	20	1,999	(886)	1,113	10 10	9.90
52	20000352	02/29/08	Chlorination System (CL2) Pump Installation	20	2,161	(958)	1,203	10 10	9.90
53	20000383	06/30/08	Chlorination System	20	4,490	(1,915)	2,575	9.70	10.30
54	10000020	05/31/08	PRESSURE SWITCHES, 30415 OLYMPUS-P1 (P1)	30	4,233	(1,214)	3,019	9 80	20 20
55	20000357	03/31/08	Valves	50	1,435	307	1,742	10 00	40.00
56	20000419	12/31/08	Chlorination System	20	5,249	(2,107)	3,142	9 10	10 90
57	20000423	12/31/08	WATER SERVICE TAP, 723 WAUKEE PASS	20	860	(345)	515	9 10	10 90
58	10000024	12/31/08	FENCE (P1)	30	3,399	(908)	2,491	9.10	20.90
59	20000406	07/30/08	Replace Media Filter	50	2,350	(396)	1,954	9.60	40.40
60	20000410	07/30/08	Replace Valves	50	2,988	(504)	2,484	9 60	40 40
61	20000414	08/31/08	Prv Valve Repair	50	1,273	(212)	1,060	9 50	40 50
62	20000422	12/31/08	Chlorination System	20	4,364	(1,752)	2,612	9.10	10.90
63	20000571	08/31/08	WATER RESTRICTION SIGNS	15	642	(358)	283	9.50	5.50
64	20000359	04/30/08	WATER SERVICE TAP; 390 E ZIPP RD	20	-	-	-	9 90	10.10
65	20000384	06/30/08	Chlorination System	20	7,452	(3,179)	4,273	9.70	10 30
66	20000407	07/30/08	Bleach pump	20	1,642	(694)	948	9.60	10.40
67	20000433	12/31/08	WATER SERVICE TAP; 25607 BROAD OAK TRAIL	20	860	(345)	515	9.10	10.90
68	20000344	02/29/08	Lift for Well	30	4,300	(1,269)	3,031	10 10	19.90
69	20000351	02/29/08	Chlorination System (CL2) Pump Installation	20	3,996	(1,771)	2,224	10 10	9.90
70	20000385	06/30/08	Chlorination System	20	8,015	(3,419)	4,596	9.70	10.30
71	20000408	07/30/08	Bleach pump	20	1,442	(609)	833	9 60	10 40
72	20000428	12/31/08	T-3000 TURBO METER	20	468	(188)	280	9 10	10 90
73	20000342	01/31/08	Water Main	50	1,494	(267)	1,227	10.20	39.80
74	20000358	03/31/08	Valves	50	567	(99)	468	10 00	40 00
75	20000350	02/29/08	Chlorination System (CL2) Pump Installation	20	2,211	(980)	1,231	10 10	9.90
76	20000386	06/30/08	Chlorination System	20	10,800	(4,607)	6,193	9 70	10 30
77	20000343	01/31/08	WATER SERVICE TAP, 8903 SADDLE TRL	20	-	-	-	10 20	9 80
78	20000393	06/30/08	WATER SERVICE TAP, 362 RIVERBEND DR-9035 SADDL	20	-	-	-	9.70	10.30
79	20000409	07/30/08	WATER SERVICE TAP, 24911 SADDLE TRAIL-5/8 inch	20	-	-	-	9 60	10 40
80	20000418	12/31/08	WATER SERVICE TAP, 11923 GRAPEVINE 12-22	20	860	(345)	515	9.10	10 90
81	20000462	05/01/09	WSI CYBD GATE VALVES	50	75,564	(11,588)	63,976	8 80	41 20

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (8) Calculation of Weighted Average Remaining Useful Life- Water Services

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	35.5536 Weighted Average Remaining Useful Life								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
82	20002162	09/01/09	Country Bend Wtr Svc lot 24; block 2	0	15,129	-	15,129	8.40	(8.40)
83	20000474	09/01/09	INTERCONNECT IN OKNT TO BEXERMET WATER AUTHORITY	50	16,712	(2,524)	14,188	8.40	41.60
84	20000475	09/01/09	TAP UPGRADES IN DISTRICT WITH LOCKABLE CURBSTOPS	20	13,944	(5,112)	8,832	8.40	11.60
85	20000454	06/01/09	pump	30	27,401	(6,926)	20,475	8.70	21.30
86	20000468	07/01/09	WELL REHAB AT CIRCLE OAK @ SCENIC OAK-P2	30	2,863	(716)	2,148	8.60	21.40
87	10000042	03/01/09	VALVES 2 inch, 4 inch - H2O	30	3,965	1,856	5,820	9.00	21.00
88	20000464	09/01/09	4 inch Water Line - Boerne State Vet Clinic	50	1,942	(285)	1,657	8.40	41.60
89	20000463	09/01/09	4 inch Water Line - Boerne State Vet Clinic	50	-	(5,982)	(5,982)	8.40	41.60
90	20000503	12/01/10	Turbine USG Meter - 27619 BONN MOUNTAIN ST-P1	20	1,305	(397)	908	7.10	12.90
91	20000465	05/01/10	Bavarian Hills Storage Tank	50	69,570	(7,659)	61,911	7.80	42.20
92	10000045	10/01/10	Concrete Well Head at Blue Bonnet	30	8,426	(1,755)	6,671	7.30	22.70
93	20000481	08/01/10	2 inch WELL METER	20	675	(217)	457	7.50	12.50
94	20000484	08/01/10	2 ' FLG TURBINE METER	20	528	(170)	358	7.50	12.50
95	20000501	11/01/10	40' WATER LINE 8 inch - 27135 BOERNE FOREST	50	15,338	(1,892)	13,446	7.20	42.80
96	10000025	08/01/10	CL2 Room Chlorine Neon Fiberglass	30	1,713	(368)	1,346	7.50	22.50
97	10000026	08/01/10	Chlorination System Room Neon Fiberglass	30	2,863	(614)	2,248	7.50	22.50
98	20000504	12/01/10	WELL METER 2 inch - CIRCLE OAK DR-W6	20	543	(165)	378	7.10	12.90
99	10000232	08/01/11	Electrical /Facility Gate	30	17,741	(3,203)	14,538	6.50	23.50
100	20002198	01/01/11	2 Inch FLG TURBINE METER - BLUE BONNET DR-W2	20	520	(156)	364	7.20	12.80
101	20002202	04/01/11	2 inch OMNI TURBINE METER - BLUE BONNET DR-P1	10	1,101	(633)	468	6.90	3.10
102	10000228	07/01/11	COOL Pump Stn-Tank Slab/Foundation	30	5,973	(1,095)	4,878	6.60	23.40
103	10000229	07/01/11	COOL Pump Stn-Pump Bldg	20	26,486	(7,284)	19,203	6.60	13.40
104	10000230	07/01/11	COOL Pump Stn-Chemical Bldg	20	9,429	(2,593)	6,836	6.60	13.40
105	10000231	07/01/11	COOL Pump Stn-Plant Mech Equip	30	6,606	(1,211)	5,395	6.60	23.40
106	20002203	05/01/11	30000 GAL GST-REFURBISHED-11926 MADRONA ST-P2	39	15,475	(2,248)	13,226	6.80	32.20
107	20002211	07/01/11	COOL Pump Stn-5000 gal Hydro Tank	50	28,220	(3,105)	25,115	6.60	43.40
108	20002214	07/01/11	COOL Pump Stn-Yard Piping	50	25,313	(2,784)	22,529	6.60	43.40
109	10000223	04/01/11	CYBD INTRCONNCT-Meter Vault w/4 inch meter	30	16,263	(3,117)	13,146	6.90	23.10
110	10000224	04/01/11	CYBD INTRCONNCT-Watts 909 BFP & Vault	30	17,119	(3,281)	13,838	6.90	23.10
111	10000225	04/01/11	CYBD INTRCONNCT-4 inch ClaVal PRV & Vault	30	10,444	(2,002)	8,443	6.90	23.10
112	10000233	10/01/11	CYBD-Filter	30	79,463	(13,831)	65,632	6.30	23.70
113	10000234	10/01/11	CYBD-Piping	30	118,594	(20,637)	97,957	6.30	23.70
114	10000235	10/01/11	CYBD-Foundation	30	60,889	(10,598)	50,291	6.30	23.70
115	10000236	10/01/11	CYBD-Chem Bldg	20	22,847	(5,968)	16,879	6.30	13.70
116	20002244	10/01/11	CYBD-Backwash Tanks	50	75,721	(7,904)	67,817	6.30	43.70
117	20002199	04/01/11	CYBD INTRCONNCT-Water Line/Piping	50	9,991	5,776	15,767	6.90	43.10
118	20002200	04/01/11	CYBD INTRCONNCT-SAWS 12 inch Line/Gate Valve/FH	50	26,791	(3,081)	23,710	6.90	43.10
119	10000226	06/01/11	SGCH Standpipe Fence	20	3,815	(1,065)	2,750	6.70	13.30
120	10000227	07/01/11	Road -SGCH Standpipe	20	2,859	(786)	2,073	6.60	13.40

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (8) Calculation of Weighted Average Remaining Useful Life- Water Services

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>35.5536 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>	<b>Net Book Value</b>	<b>Depreciated</b>	<b>Remaining Life</b>
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>at 12/31/17</b>	<b>Life in Years</b>	<b>in Years</b>
121	20002204	05/01/11	Standpipe Tank-SGCH Standpipe	50	307,482	(34,848)	272,634	6 80	43.20
122	20002208	05/01/11	Piping-SGCH Standpipe	50	16,695	(1,892)	14,803	6.80	43.20
123	20002209	06/01/11	SGCH Standpipe Yard Piping	50	10,900	(1,217)	9,683	6 70	43.30
124	20002420	10/10/12	5-1/4 Fire Hydrant	50	-	2,173	2,173	5 30	44 70
125	10000248	03/01/12	OKNT MHP Fence	20	11,871	(2,869)	9,002	6 00	14.00
126	10000249	03/01/12	10x10x8 Tan Steel Building Chemical Storage	15	3,767	(1,214)	2,553	6.00	9 00
127	20002372	03/01/12	OKNT MHP Concrete Riprap	10	3,091	(1,494)	1,597	6 00	4 00
128	20002374	03/01/12	OKNT MHP Yard piping/insulation/chemical injector	10	23,495	(11,356)	12,139	6 00	4.00
129	20002367	03/01/12	OKNT MHP Standpipe	50	292,354	(28,036)	264,317	6 00	44.00
130	20002376	03/01/12	OKNT MHP Pump Stn # 1 Yard piping	10	20,404	(9,862)	10,542	6 00	4 00
131	20002377	03/01/12	OKNT MHP Pressure Reducer	10	3,858	(1,865)	1,993	6 00	4.00
132	20002378	03/01/12	OKNT MHP PSI Fill Valve	10	9,878	(4,774)	5,103	6 00	4.00
133	20002412	06/01/12	609' 2" gal pipe; 625' cable; 610' line PS #1	50	-	33,456	33,456	5.70	44.30
134	20002359	02/01/12	Well#6 PS #4 Replace 590' drawdown line, 50' cable	50	7,815	(769)	7,047	6 10	43.90
135	20002449	10/02/12	483' 2" Galv drop pipe Well #3 PS #2	50	1,406	(120)	1,287	5 30	44.70
136	20002450	10/02/12	490' 4/4 Jacketed Cable Well #3 PS #2	50	5,392	(458)	4,934	5 30	44.70
137	20002399	01/01/12	3" Hydrant Meter	50	1,016	(102)	915	6.20	43.80
138	10000301	08/14/13	Driveway to CYBD Well #2	20	15,164	(2,591)	12,574	4 50	15 50
139	60000034	10/10/13	Window A/C Unit 230/208V - CYBD Well #2	10	1,012	(329)	683	4 30	5 70
140	20002556	02/04/13	588'-2" STD galv steel pipe Well #2	30	2,426	(317)	2,109	5.10	24 90
141	10000284	02/22/13	Pipe rack and shelving for Inventory Bldg	30	1,560	(204)	1,356	5.10	24 90
142	20002559	02/12/13	210' Galv pipe Well #2	30	-	3,788	3,788	5 10	24 90
143	20002656	08/21/13	Valve & Pipe - Well #7 P/S #4	50	8,288	(566)	7,721	4.50	45.50
144	20002640	05/30/13	Concrete Slab - P/S #1 Well #2	50	3,789	(278)	3,511	4 80	45.20
145	20002840	07/10/14	2" METER AMR GAL 1R 6D (TM13-16D-NAG) WELL 1	20	1,058	(132)	926	3.60	16.40
146	20002841	07/10/14	2" METER AMR GAL 1R 6D (TM13-16D-NAG)WELL #3	20	1,058	(132)	926	3 60	16 40
147	20002819	07/17/14	2" Well Meter BVHL Well #4	20	1,559	(195)	1,365	3 60	16 40
148	20002783	05/14/14	315 FT of 2"Galvanized Pipe well#3	10	1,494	911	2,404	3 80	6 20
149	20002825	07/09/14	4" Water Main Repair-27709 Bonn MT	50	7,350	(368)	6,983	3 60	46 40
150	20002936	10/06/14	Main Pipe Bavarian Hills Well # 1	50	3,573	(161)	3,413	3.30	46 70
151	20002842	04/16/14	2" METER AMR - WELL #1	20	950	(131)	819	3.90	16.10
152	20002773	05/05/14	2" Meter - Cascade Well #2	50	950	(51)	899	3.80	46.20
153	20002904	10/14/14	2" Cycle Stop Valve	50	2,623	(118)	2,505	3.30	46.70
154	20002955	06/30/14	CYBD 5,000 GAL Hydropneumatic Pressure Tank	50	77,013	(3,925)	73,088	3.70	46.30
155	20002896	09/12/14	27045 Autumn Spring	50	1,916	(89)	1,827	3.40	46 60
156	20002887	07/21/14	Hymax Dresser 26706 Autumn Glen	20	1,420	(178)	1,243	3 60	16 40
157	20002888	07/21/14	Hymax Dresser 26706 Autumn Glen	20	1,420	(178)	1,243	3 60	16 40
158	20002890	07/21/14	8" Valve 26706 Autumn Glen	20	1,844	(231)	1,614	3 60	16 40
159	20002771	04/16/14	Master Meter #1 & 4" Flanged Valve - Garden Oaks	20	6,512	(895)	5,616	3 90	16 10

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (8) Calculation of Weighted Average Remaining Useful Life- Water Services

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	35.5536 Weighted Average Remaining Useful Life								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
3									
160	20002956	05/31/14	CYBD 5,000 GAL Hydropneumatic Pressure Tank	50	31,525	(1,653)	29,872	3.80	46.20
161	20002811	01/16/14	2" AMR Meter OKVN Well #1	20	2,823	(423)	2,399	4.20	15.80
162	20002816	01/16/14	2" Well Meter OKVN Well #2	20	2,171	(326)	1,846	4.20	15.80
163	10000316	05/12/14	Concrete Slab Well Head Well #2 OKVN	20	3,550	(473)	3,077	3.80	16.20
164	20002837	06/26/14	2" METER AMR GAL 1R 6D (TM13-16D-NAG) WELL #3	20	951	(123)	829	3.70	16.30
165	20002838	06/26/14	2" METER AMR GAL 1R 6D (TM13-16D-NAG) WELL #7	20	951	(123)	829	3.70	16.30
166	20002839	06/26/14	2" METER AMR GAL 1R 6D (TM13-16D-NAG) WELL 8	20	951	(123)	829	3.70	16.30
167	20002828	07/07/14	2" Well AMR Meter OKVN Well #1	20	-	-	-	3.60	16.40
168	20002781	05/12/14	210 Ft of 2" Galvanized Pipe - Well #5	10	2,150	(573)	1,576	3.80	6.20
169	20002800	06/05/14	231' 2" Galv Pipe Well #3	30	4,282	(369)	3,913	3.70	26.30
170	20002801	06/05/14	105' 3" galv pipe OKVN #6	30	2,898	(250)	2,648	3.70	26.30
171	20002802	06/05/14	585' Flat Jacketd pump cable	30	4,515	(389)	4,126	3.70	26.30
172	20002823	08/14/14	3" FLANGE CHECK VALVE WELL# 1 PS#1	50	1,501	(73)	1,428	3.50	46.50
173	20002788	01/01/14	OKVN Plant #1 Standpipe - Ladder	50	6,200	(372)	5,828	4.20	45.80
174	20002789	01/01/14	OKVN Plant#1 Standpipe-Tank floor & access hatches	50	29,760	(1,786)	27,974	4.20	45.80
175	20002762	04/11/14	6" Gate Valve and Couplings-Well #1 PS #1	50	1,668	(92)	1,576	3.90	46.10
176	20002895	09/22/14	Main Line- 5358 Fallen Oak	85	1,478	(41)	1,438	3.40	81.60
177	20002885	12/12/14	Fire Hydrant -5374 Fallen Oak	50	1,264	(53)	1,211	3.10	46.90
178	20002795	06/12/14	2" AMR Meter SGCH Well #2	20	1,381	(178)	1,203	3.70	16.30
179	20002704	01/01/14	Storage Tank 1 Bolted Steel	50	88,392	(5,303)	83,088	4.20	45.80
180	20003082	05/29/15	Suction Line and Valve	50	2,440	(81)	2,358	2.80	47.20
181	20003087	06/15/15	CHECK VALVES	50	2,957	(94)	2,864	2.70	47.30
182	20003093	10/09/15	main under driveway.	50	8,460	(212)	8,249	2.30	47.70
183	20003102	10/31/15	544' - 8" C-900 PVC Water Main	50	79,076	(1,977)	77,099	2.30	47.70
184	20003103	10/31/15	62' - 8" C-900 Restrained Joint Water Main	50	45,993	(1,150)	44,843	2.30	47.70
185	20003104	10/31/15	8" Wet Connection	50	2,765	(69)	2,696	2.30	47.70
186	20003105	10/31/15	6" Wet Connection	50	2,492	(62)	2,429	2.30	47.70
187	20003106	10/31/15	8" Gate Valve	50	3,212	(80)	3,131	2.30	47.70
188	20003107	10/31/15	Flush Valve	50	4,087	(102)	3,985	2.30	47.70
189	20003108	10/31/15	Near Side Meter Connections	50	1,276	(32)	1,244	2.30	47.70
190	20003109	10/31/15	Far Side Meter Connections	50	1,945	(49)	1,896	2.30	47.70
191	20003110	10/31/15	Ductile Iron Fittings	50	2,719	(68)	2,651	2.30	47.70
192	20003065	01/09/15	3" service line	20	2,002	(200)	1,801	3.20	16.80
193	20003097	10/09/15	Installed 2' of 75 feet pipe	20	4,571	(286)	4,285	2.30	17.70
194	20003085	06/16/15	6*6 MUT 3 FOOT TALL FIRE HYDRANT	50	9,516	(301)	9,214	2.70	47.30
195	20003315	07/19/16	42' of 2" Galv Pipe Well #3 BVHL	50	1,798	(18)	1,780	1.60	48.40
196	20003227	01/01/16	BVHL P1 Tank Rehab	50	24,509	(490)	24,019	2.20	47.80
197	60000091	08/15/16	Window A/C unit 18k 230v Well #1 PS #1	10	1,390	(58)	1,332	1.50	8.50
198	20003909	10/31/16	Cascade MHP Pressure Tank	50	33,499	(168)	33,332	1.30	48.70

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (8) Calculation of Weighted Average Remaining Useful Life- Water Services

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	35.5536 Weighted Average Remaining Useful Life								
	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Accumulated Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
3									
199	20003312	05/04/16	ACIDIZATION CYBD WELL #1	50	40,645	(542)	40,103	1.80	48.20
200	20003356	09/13/16	3' Fire Hydrant 9602 Autumn Sound	50	6,685	(45)	6,641	1.40	48.60
201	60000092	08/15/16	Window A/C w/Heat 18k BTU 208/230V PS #3	10	1,391	(58)	1,333	1.50	8.50
202	20003229	01/01/16	OKNT 273ft 2' Galv Pipe Well #1	50	2,619	(52)	2,567	2.20	47.80
203	10000352	01/31/16	Oaks North GST #2 12" Vent	20	3,414	(171)	3,243	2.20	17.80
204	10000353	01/31/16	Oaks North GST #2 30" Manway	20	4,202	(210)	3,992	2.20	17.80
205	10000354	01/31/16	Oaks North GST #2 30" Hatch	20	3,414	(171)	3,243	2.20	17.80
206	10000355	01/31/16	Oaks North GST #2 Roof	20	31,512	(1,576)	29,936	2.20	17.80
207	10000356	01/31/16	Oaks North GST #2 4" Flapper Type Overflow	20	3,151	(158)	2,994	2.20	17.80
208	20003216	01/01/16	Fence at PS #2 Well #3 & #4	50	4,713	(94)	4,619	2.20	47.80
209	20003217	01/01/16	Fence at PS #3 Well #5 & #6	50	5,406	(108)	5,298	2.20	47.80
210	60000090	08/15/16	Window A/C unit 18k 230v Well #1 PS #1	10	1,184	(49)	1,134	1.50	8.50
211	20003210	01/01/16	252FT 3" GALV PIPE WELL #1	50	5,825	(116)	5,709	2.20	47.80
212	20003208	03/22/16	210' 3" GALV. PIPE OKVN WELL #2	50	4,782	(80)	4,702	2.00	48.00
213	20003233	05/09/16	315ft 2" Galv Pipe Well #6	50	10,139	(135)	10,004	1.80	48.20
214	20003308	07/11/16	ACIDIZE OKVN WELL #8	50	-	-	-	1.60	48.40
215	20003908	12/31/16	Engineering services for OKVN 7 Wells Lead and Cop	50	11,682	(19)	11,662	1.10	48.90
216	20003333	01/01/16	4" Valve 31125 Sunlight (1)	50	-	-	-	2.20	47.80
217	20003334	01/01/16	4" Valve 31125 Sunlight (2)	50	-	-	-	2.20	47.80
218	20003335	01/01/16	4" Valve 31125 Sunlight (3)	50	-	-	-	2.20	47.80
219	20003232	01/01/16	Water Main 31302 Sunlight Dr	50	24,132	(483)	23,650	2.20	47.80
220	20003336	01/01/16	4" Valve 31125 Sunlight (1)	50	1,585	(32)	1,554	2.20	47.80
221	20003337	01/01/16	4" Valve 31125 Sunlight (1)	50	1,585	(32)	1,554	2.20	47.80
222	20003338	01/01/16	4" Valve 31125 Sunlight (1)	50	1,585	(32)	1,554	2.20	47.80
223	10000358	07/19/16	Power pole PS #1 Stage Coach	20	3,007	(75)	2,932	1.60	18.40
224	20004030	07/18/17	441 FT 3" Galv Pipe Well #1 Cascade	50	7,368	-	7,368	1.00	49.00
225	20004035	07/18/17	252FT of 2" Galv Pipe Well #2 Cascade	50	2,703	-	2,703	1.00	49.00
226	20003973	01/01/17	Rehab of Filter Asset #10000233 CYBD PS 1	10	20,269	-	20,269	1.00	9.00
227					3,064,619.25	(578,810.00)	2,485,809.25		

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (9) Calculation of Weighted Average Remaining Useful Life- Huntington

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>33.6266 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>	<b>Net Book Value at</b>	<b>Depreciated Life</b>	<b>Remaining Life in</b>
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>12/31/17</b>	<b>in Years</b>	<b>Years</b>
4	20001554	06/30/96	200 gallon Holding Tank	20	402	(402)	-	20.70	(0.70)
5	20001555	06/30/96	3,000 Gallon Pressure Tank	50	3,012	(1,236)	1,776	20.70	29.30
6	20001556	06/30/98	Well # 2	50	166,679	(61,721)	104,958	18.70	31.30
7	20001564	06/30/02	Injector Pumps	20	1,966	(1,430)	536	14.70	5.30
8	20001558	07/01/10	Wilshire Homes Water Line Imp 2 inch	50	14,876	(1,934)	12,941	6.60	43.40
9	20002306	03/01/11	D1300 DUAL METER BOX	20	171	(50)	121	6.00	14.00
10	20002402	01/01/12	3" Neptune Meter Huntington Well #1	20	696	(174)	522	5.20	14.80
11	20003186	11/30/15	Huntington Water Well Indicator	50	4,969	(116)	4,853	1.20	48.80
12	20003362	01/01/16	Recoat Hydrotank HUCL	50	5,323	(106)	5,217	1.20	48.80
					<u>198,093</u>	<u>(67,169)</u>	<u>130,924</u>		

Note: The source of any amounts included in this workpaper 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

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
4	20003703	07/02/96	Distribution System 2 x 1000 Looker	50	2,461	(1,009)	1,452	1.00	49.00
5	20003705	09/01/96	Other Imp. (Valves, Etc.)	50	1,500	(610)	890	1.00	49.00
6	20003706	12/01/96	Storage Tanks 6,000 gal.	50	3,600	(1,446)	2,154	1.00	49.00
7	20003704	07/01/96	Distribution System 3 x 1500 PVC Tremper	50	2,620	(1,075)	1,545	1.00	49.00
8	20003716	12/01/97	Storage Tanks 4,000 gal. concrete	50	2,878	(1,099)	1,779	1.00	49.00
9	20003714	11/01/97	Distribution System 4 x 545	50	904	(347)	557	1.00	49.00
10	20003715	11/01/97	Distribution System 3 x 655 pvc	50	904	(347)	557	1.00	49.00
11	20003571	01/01/97	Pressure Tanks HiLine - 300 gal. Steel	30	450	(300)	150	1.00	29.00
12	20003713	06/01/97	Distribution System 3 x 4000 PVC	50	26,000	(10,183)	15,817	1.00	49.00
13	20003707	05/01/97	Distribution System 2 x 400 Moon Ext. PV	50	831	(328)	503	1.00	49.00
14	20003709	06/19/97	Pressure Tanks 315 gal. Steel	50	2,359	(924)	1,435	1.00	49.00
15	20003710	06/19/97	Storage Tanks 4,700 gal. C&M Conc.	50	3,460	(1,356)	2,104	1.00	49.00
16	20003708	06/19/97	Distribution System 2 150 PVC	50	479	(188)	291	1.00	49.00
17	20003711	06/19/97	Distribution System 3 x 640	50	3,508	(1,375)	2,133	1.00	49.00
18	20003712	06/19/97	Distribution System 4 x 1860 PVC	50	10,195	(3,993)	6,202	1.00	49.00
19	20003717	02/01/98	Distribution System 2 x 60 pvc	50	232	(88)	144	1.00	49.00
20	20003718	07/01/98	Distribution System 3 x 1400 PVC	50	5,517	(2,042)	3,475	1.00	49.00
21	20003721	05/01/99	Distribution System 3 x 1800 PVC	50	3,250	(1,149)	2,101	1.00	49.00
22	10000392	07/01/99	Other Electrical Phase Conv. (from SH)	30	7,072	(4,124)	2,947	1.00	29.00
23	10000393	07/07/99	Other Ronk 25 hp Phase Conv. (Plant)	30	12,519	(7,304)	5,215	1.00	29.00
24	10000394	07/15/99	Other Electric - Phase Conv., Alarms	30	18,935	(11,046)	7,889	1.00	29.00
25	10000378	12/01/99	Other Alarms/Elect. Controls (Plant)	20	934	(798)	136	1.00	19.00
26	20003724	06/01/99	Wells Upgrade/Engineer	50	4,258	(1,498)	2,760	1.00	49.00
27	20003595	06/01/99	Pressure Tanks 2,500 Hydmd	30	16,943	(9,930)	7,013	1.00	29.00
28	20003375	07/01/99	Pressure Tanks 60 gal. bladder	10	200	(200)	-	1.00	9.00
29	20003726	08/01/99	Storage Tanks 56,000 gal. Steel Bolt, Co	50	16,123	(2,156)	13,967	1.00	49.00
30	20003719	01/01/99	Distribution System 2 x 720 Moon/Hall PV	50	1,237	(445)	792	1.00	49.00
31	20003727	10/01/99	Distribution System 6 x 4000 Madrona C-9	50	30,383	(10,482)	19,901	1.00	49.00
32	20003728	11/01/99	Other Fire Hydrants (2)	50	1,666	(573)	1,093	1.00	49.00
33	20003725	06/01/99	Wells Upgrade/Engineer	50	7,611	(2,678)	4,933	1.00	49.00
34	10000377	02/01/99	Other Electrical 125 Amp Service	20	4,054	(3,631)	423	1.00	19.00



**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
35	20003722	06/19/99	Fencing 6 x 60 Chainlink	50	400	(141)	259	1.00	49.00
36	20003420	06/01/00	Other Well Probe	15	1,111	(1,111)	-	1.00	14.00
37	20003736	09/01/00	Fencing 200 Chainlink	50	1,300	(425)	875	1.00	49.00
38	20003495	10/01/00	Meters and Services 1.5 Master, Hope Wel	20	142	(115)	27	1.00	19.00
39	20003606	06/01/00	Pressure Tanks 1,260 gal.	30	10,605	(5,863)	4,743	1.00	29.00
40	20003733	06/01/00	Storage Tanks 16,000 gal St. Tank	50	16,658	(5,524)	11,134	1.00	49.00
41	20003729	03/01/00	Fencing 8 x 150 Chainlink	50	508	(172)	336	1.00	49.00
42	20003732	06/01/00	Wells Clean out well	50	1,500	(498)	1,003	1.00	49.00
43	20003377	07/01/00	Other Elect. - Tank Float Controls	10	1,879	(1,879)	-	1.00	9.00
44	20003612	12/01/00	Pressure Tanks 550 gal. Steel (2	30	6,809	(3,650)	3,159	1.00	29.00
45	10000379	09/01/00	Wells Electric Loop	20	675	(551)	124	1.00	19.00
46	20003731	05/01/00	Storage Tanks 56,000 gal. Steel	50	26,014	(8,672)	17,342	1.00	49.00
47	20003730	05/01/00	Distribution System 6 x 1440 PVC VC xing	50	19,466	(6,488)	12,978	1.00	49.00
48	20003735	08/01/00	Distribution System 2 x 500 PVC Down Blu	50	1,706	(560)	1,146	1.00	49.00
49	20003740	11/01/00	Distribution System 4 x 300 PVC Well #2	50	4,658	(1,505)	3,153	1.00	49.00
50	20003738	11/20/00	Distribution System 6 x 720 PVC Sdr	50	2,525	(817)	1,708	1.00	49.00
51	20003739	11/20/00	Distribution System 6 x 720 c-900 PVC	50	3,669	(1,185)	2,483	1.00	49.00
52	20003737	11/01/00	Other Fire Hydrant	50	915	(297)	618	1.00	49.00
53	20003734	07/01/00	Storage Tanks 5,000 gal. Plastic from C.	50	1,793	(592)	1,201	1.00	49.00
54	10000380	06/15/01	Other Electrical Service 125 amp	20	1,200	(935)	265	1.00	19.00
55	20003619	06/01/01	Pressure Tanks 310 gal. Steel	30	700	(363)	337	1.00	29.00
56	20003367	08/25/01	Meters and Services 2 Well Master Meter	3	397	(397)	-	1.00	2.00
57	20003744	06/01/01	Wells Clean out & Repair	50	2,100	(655)	1,446	1.00	49.00
58	20003745	06/01/01	Wells Add 3-phase	50	7,004	(2,182)	4,822	1.00	49.00
59	20003746	08/01/01	Distribution System 3 x 480 Mott Dr N.	50	1,442	(444)	998	1.00	49.00
60	20003747	08/01/01	Distribution System 4 x 1200 Mott Dr N.	50	2,884	(890)	1,994	1.00	49.00
61	20003743	05/01/01	Fencing 8 x 200 Chainlink	50	606	(190)	416	1.00	49.00
62	20003749	10/01/01	Fencing 8 x 180 Chainlink	50	680	(207)	473	1.00	49.00
63	20003748	08/01/01	Wells 8 x 520 Well VP#2	50	14,277	(4,401)	9,875	1.00	49.00
64	20003742	01/01/01	Distribution System 6 x 400 PVC FM480 to	50	2,225	(712)	1,513	1.00	49.00
65	20003622	12/01/02	Pressure Tanks 550 gal. steel	30	1,273	(598)	675	1.00	29.00

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
66	20003755	11/01/02	Fencing 8 x 250	50	1,490	(422)	1,069	1.00	49.00
67	20003381	01/01/02	Other 30 gal. Plastic Tank (2)	10	100	(100)	-	1.00	9.00
68	20003623	12/01/02	Pressure Tanks 525 gal.	30	3,689	(1,732)	1,957	1.00	29.00
69	10000406	11/01/02	Structures - Masonry 11 x 11	50	393	(111)	282	1.00	49.00
70	20003624	12/01/02	Pressure Tanks 550 gal. Steel	30	4,611	(2,165)	2,447	1.00	29.00
71	20003754	05/01/02	Distribution System 3 x 880 PVC	50	3,395	(996)	2,399	1.00	49.00
72	20003386	07/01/02	Pressure Tanks 120 gal. bladder	10	633	(633)	-	1.00	9.00
73	20003756	12/01/02	Distribution System 3 x 820 Hidden Acres	50	1,017	(287)	730	1.00	49.00
74	20003751	03/01/02	Other Fire Hydrant	50	954	(283)	671	1.00	49.00
75	20003752	03/01/02	Distribution System Fire Hydrant & 6 Ext	50	1,634	(484)	1,150	1.00	49.00
76	20003750	01/01/02	Wells Upgrade/Engineer	50	1,278	(383)	895	1.00	49.00
77	20003753	05/01/02	Distribution System 4 x 240 PVC 6	50	688	(202)	486	1.00	49.00
78	10000398	05/01/03	Other Electrical	30	586	(267)	318	1.00	29.00
79	20003758	06/01/03	Fencing 8 x 150 ChainLink	50	500	(135)	365	1.00	49.00
80	20003625	04/01/03	Pressure Tanks Upgrade - Whitewater	30	1,672	(767)	905	1.00	29.00
81	20003759	08/01/03	Distribution System 3 x 200	50	1,000	(269)	731	1.00	49.00
82	20003760	12/01/03	Storage Tanks 6,250 gal. Fireglass (Gree	50	2,979	(780)	2,199	1.00	49.00
83	20003767	07/01/04	Distribution System Coldpatch @ frontier	50	762	(190)	571	1.00	49.00
84	20003761	03/01/04	Distribution System 3 x 300 Sdr 21	50	2,265	(581)	1,684	1.00	49.00
85	20003765	06/01/04	Distribution System 4 x 2400 Madrona/Rob	50	15,700	(3,952)	11,748	1.00	49.00
86	20003766	06/01/04	Distribution System 6 x 5600 Madrona/Rob	50	27,297	(6,870)	20,427	1.00	49.00
87	20003763	06/04/04	Distribution System 8 x 100 304 Madrona	50	1,462	(368)	1,094	1.00	49.00
88	20003764	06/04/04	Distribution System 6 x 360 K.So. Graham	50	1,826	(459)	1,367	1.00	49.00
89	20003768	08/01/04	Distribution System 4 x 820 M. Court	50	1,480	(368)	1,112	1.00	49.00
90	20003769	08/01/04	Distribution System 6 x 820 M. Court	50	4,510	(1,120)	3,390	1.00	49.00
91	20003770	09/01/04	Distribution System 4 x 700 Codr to Katy	50	1,053	(260)	793	1.00	49.00
92	20003771	09/01/04	Distribution System 3 x 1700 Hidden Acre	50	9,143	(2,256)	6,888	1.00	49.00
93	20003762	05/01/04	Other Fire Hydrant (2) Madrona	50	5,088	(1,289)	3,799	1.00	49.00
94	10000401	12/01/04	Structures - Masonry Masonry	30	791	(319)	472	1.00	29.00
95	20003640	09/02/04	Pressure Tanks 315 gal. Steel	30	4,298	(1,767)	2,531	1.00	29.00
96	20003776	05/01/05	Wells 2x357 well piping	50	1,493	(349)	1,144	1.00	49.00

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
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2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
97	20003781	06/01/05	Storage Tanks 22,000 gal. HiLine	50	15,989	(3,704)	12,285	1.00	49.00
98	20003777	06/01/05	Distribution System 4 x 400 Highline	50	1,042	(242)	800	1.00	49.00
99	20003779	06/01/05	Distribution System 3 x 400 HiLine	50	3,028	(702)	2,326	1.00	49.00
100	20003782	06/01/05	Distribution System 6 x 1335 Highline PV	50	17,364	(4,023)	13,342	1.00	49.00
101	20003780	06/05/05	Distribution System 4 x 642 Hope	50	6,387	(1,480)	4,907	1.00	49.00
102	20003783	07/01/05	Distribution System 6 x 200 Hope	50	3,487	(802)	2,685	1.00	49.00
103	10000371	03/01/05	Other Electrical	10	710	(710)	-	1.00	9.00
104	20003772	03/05/05	Wells Geo. Service	50	1,740	(412)	1,328	1.00	49.00
105	20003774	04/25/05	Distribution System 6 x 480 Madrona/Whis	50	6,296	(1,479)	4,817	1.00	49.00
106	20003775	04/25/05	Distribution System 4 x 600 K.So.-Kass	50	7,305	(1,716)	5,589	1.00	49.00
107	20003785	12/01/05	Distribution System 6 x 240 Madrona (sun	50	7,305	(1,619)	5,686	1.00	49.00
108	20003784	10/01/05	Other Fire Hydrant (Tuck)	50	1,228	(277)	951	1.00	49.00
109	20003773	04/01/05	Wells Rep. 84 x 2 Pipe	50	753	(178)	576	1.00	49.00
110	10000382	07/01/05	Other Service (Electrical)	20	751	(432)	319	1.00	19.00
111	10000383	06/01/06	Other Electrical - Load Control	20	661	(349)	312	1.00	19.00
112	20003569	12/01/06	Pressure Tanks 336 - hydropneu	20	693	(350)	343	1.00	19.00
113	20003570	12/01/06	Pressure Tanks Elect. Controls, whitewat	20	3,948	(1,990)	1,957	1.00	19.00
114	20003789	06/01/06	Distribution System 3 x 375 pvc	50	3,002	(635)	2,367	1.00	49.00
115	20003790	06/01/06	Distribution System 4 x 1240 pvc	50	10,691	(2,263)	8,428	1.00	49.00
116	20003786	01/01/06	Wells 210 gal. pipe, 2 ck valve	50	1,252	(276)	976	1.00	49.00
117	20003655	03/01/06	Pressure Tanks HiLine - Whitewater air (	30	5,866	(2,118)	3,748	1.00	29.00
118	20003657	06/01/06	Pressure Tanks Hope - 350 gal. Bladder	30	604	(213)	391	1.00	29.00
119	20003791	07/01/06	Distribution System Pressure Regulator	50	1,703	(358)	1,345	1.00	49.00
120	20003794	11/15/06	Distribution System 2 x 240 Hope	50	468	(95)	373	1.00	49.00
121	10000384	11/01/06	Other Electric Service	20	500	(254)	246	1.00	19.00
122	10000385	11/01/06	Structures - Wood 8 x 12 Wood	20	500	(254)	246	1.00	19.00
123	20003787	02/01/06	Distribution System 6 x 680 Madrona (Wil	50	4,633	(1,011)	3,622	1.00	49.00
124	20003788	03/01/06	Distribution System 4 x 1800 Whisp to en	50	3,058	(663)	2,395	1.00	49.00
125	20003792	08/01/06	Distribution System 4 x 400 PVC Irving L	50	1,635	(341)	1,294	1.00	49.00
126	20003793	08/01/06	Distribution System 6 x 240 VPB- Irving	50	2,609	(544)	2,065	1.00	49.00
127	20003663	12/30/06	Pressure Tanks 900 gal. Steel (Marilyn D	30	4,827	(1,623)	3,204	1.00	29.00

Monarch Utilities I L.P.

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Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
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2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
128	20003379	08/11/06	Chlorinators Stenner	5	740	(740)	-	1.00	4.00
129	20003385	06/01/07	Chlorinators 5 gpd Stenner	5	713	(713)	-	1.00	4.00
130	20003796	04/01/07	Wells Repair & Cleanout	50	2,000	(390)	1,610	1.00	49.00
131	20003670	07/01/07	Pressure Tanks 900 gal. Steel & Whitewat	30	6,613	(2,094)	4,519	1.00	29.00
132	20003800	07/01/07	Storage Tanks 5,000 gal. Plastic (2)	50	5,206	(989)	4,216	1.00	49.00
133	20003384	05/01/07	Chlorinators 5 gpd Stenner	5	1,382	(1,382)	-	1.00	4.00
134	20003802	07/01/07	Distribution System 4 x 1030 Mott/Kerv s	50	6,441	(1,224)	5,217	1.00	49.00
135	20003798	07/01/07	Pressure Tanks Whitewater Air (Control S	50	2,092	(398)	1,694	1.00	49.00
136	10000386	04/01/07	Structures - Other 6 x 12 Metal	20	383	(186)	196	1.00	19.00
137	10000387	07/01/07	Other Electric, 3-phase	20	12,858	(6,107)	6,750	1.00	19.00
138	20003797	05/01/07	Pressure Tanks 2,500 gal. Whitewater	50	17,745	(3,431)	14,314	1.00	49.00
139	20003669	05/13/07	Distribution System Pumphouse Piping	30	1,734	(559)	1,174	1.00	29.00
140	20003799	07/01/07	Distribution System 3 x 300 L.Wayn	50	2,123	(404)	1,719	1.00	49.00
141	20003801	07/01/07	Distribution System 3 x 800	50	5,276	(1,002)	4,274	1.00	49.00
142	20003803	07/01/07	Distribution System 6 x 1160 PVC	50	14,377	(2,731)	11,645	1.00	49.00
143	20003805	12/31/07	Distribution System 3 x 400 Sherwood	50	2,419	(439)	1,980	1.00	49.00
144	20003795	02/01/07	Other Fire Hydrant	50	2,771	(550)	2,221	1.00	49.00
145	20003804	09/01/07	Distribution System 2 x 560 PVC	50	1,324	(247)	1,077	1.00	49.00
146	20003383	02/19/07	Meters and Services 2 Well Master (Neptu	5	248	(248)	-	1.00	4.00
147	20003394	08/01/08	Chlorinators Stenner 5 gpd	5	849	(849)	-	1.00	4.00
148	20003397	09/01/08	Chlorinators 5 gpd Stenner	5	849	(849)	-	1.00	4.00
149	20003391	04/01/08	Meters and Services 2 Master, HiLine Wel	5	421	(421)	-	1.00	4.00
150	20003809	05/01/08	Wells Highline - rework 640	50	2,125	(368)	1,757	1.00	49.00
151	20003810	05/01/08	Distribution System 4 x 200 Megan Ln Upg	50	5,357	(929)	4,428	1.00	49.00
152	20003813	12/01/08	Wells Well Engineering	50	6,007	(971)	5,036	1.00	49.00
153	10000389	01/23/08	Other Electric Service Rework	20	856	(385)	470	1.00	19.00
154	10000403	11/04/08	Other Upgrade 3Phase elec. (FACILITY UPG	30	9,981	(2,717)	7,264	1.00	29.00
155	20003681	06/03/08	Storage Tanks Tank Liner	30	11,464	(3,280)	8,184	1.00	29.00
156	20003812	06/23/08	Distribution System 4 x 800 Kerv. So. Dr	50	4,311	(740)	3,571	1.00	49.00
157	20003814	12/1/2008	Distribution System 4 x 5694 Lillian & M	50	10,061.00	(1,626.67)	8,434.33	1.00	49.00
158	20003808	04/01/08	Distribution System 4 x 400 PVC Irving L	50	788	(138)	650	1.00	49.00

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159	20003396	08/01/08	Meters and Services 1 Well #2	5	100	(100)	-	1.00	4.00
160	20003583	02/01/08	Wells wiring/Controls	20	3,187	(1,421)	1,766	1.00	19.00
161	20003390	03/01/08	Chlorinators 5 gpd Stenner (2)	5	778	(778)	-	1.00	4.00
162	20003806	02/01/08	Distribution System 6 x 400	50	5,821	(1,038)	4,783	1.00	49.00
163	20003807	03/01/08	Distribution System 3 x 600	50	8,128	(1,436)	6,692	1.00	49.00
164	20003398	09/01/08	Chlorinators 5 gpd Stenner	5	849	(849)	-	1.00	4.00
165	10000390	04/01/08	Other Electric	20	2,710	(1,185)	1,525	1.00	19.00
166	20003821	08/01/09	Storage Tanks 22,000 bltd steel	50	33,307	(4,940)	28,366	1.00	49.00
167	20003816	06/01/09	Fencing 6 x 100 Chainlink	50	450	(68)	382	1.00	49.00
168	20003410	07/01/09	Meters and Services 2 Neptune, well 2	5	406	(406)	-	1.00	4.00
169	20003819	06/01/09	Wells 8 x 700 Well	50	36,045	(5,466)	30,578	1.00	49.00
170	20003822	12/01/09	Storage Tanks 5,000 gal. Plastic	50	2,539	(360)	2,179	1.00	49.00
171	20003414	12/01/09	Meters and Services 1 1/2 Well Meter	5	287	(287)	-	1.00	4.00
172	20003815	02/01/09	Wells Well #2, 7 deepened to 800	50	11,940	(1,891)	10,050	1.00	49.00
173	20003818	06/01/09	Distribution System 4 x 3280 Lillian	50	16,442	(2,493)	13,948	1.00	49.00
174	20003820	07/01/09	Distribution System 3 x 360 K.So./Anthon	50	3,479	(522)	2,957	1.00	49.00
175	20003817	06/01/09	Distribution System 4 x 1800 PVC	50	5,723	(868)	4,855	1.00	49.00
176	10000391	03/01/09	Other 200 amp, 3 phase mn elec	20	1,500	(587)	912	1.00	19.00
177	10000407	09/14/10	Structures - Masonry 30 x 30 slab	50	1,631	(207)	1,424	1.00	49.00
178	20003830	12/01/10	Fencing 100 Chainlink	50	600	(73)	527	1.00	49.00
179	20003662	10/08/10	Storage Tanks Relocate 3 f/g tanks (from	26	1,500	(361)	1,139	1.00	25.00
180	20003826	09/14/10	Distribution System Pumphouse @ 133 Rive	50	3,402	(431)	2,971	1.00	49.00
181	20003823	06/01/10	Distribution System 4 x 240 Megan	50	1,717	(226)	1,491	1.00	49.00
182	10000396	12/15/10	Fencing 60 x 8 Chainlink	20	1,292	(393)	899	1.00	19.00
183	20003611	11/22/10	Pressure Tanks Rework Controls	20	1,929	(595)	1,334	1.00	19.00
184	20003832	12/15/10	Storage Tanks 42,500 gal. Columbian	50	43,698	(5,317)	38,382	1.00	49.00
185	20003416	01/14/10	Meters and Services 2 Well Master Meter	5	381	(381)	-	1.00	4.00
186	10000395	01/25/10	Other 400 amp, 3 phase service(Undergrou	20	4,744	(1,661)	3,083	1.00	19.00
187	20003827	09/09/10	Fencing 8 x 146 Chainlink (Well)	50	4,200	(532)	3,668	1.00	49.00
188	20003829	11/01/10	Wells Well #4, 8 x 960	50	56,511	(6,970)	49,541	1.00	49.00
189	20003824	07/27/10	Distribution System 3 x 1800 Calcott Wel	50	9,910	(1,289)	8,622	1.00	49.00

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
190	20003828	10/04/10	Distribution System 6 x 1320 Codring	50	18,407	(2,301)	16,106	1.00	49.00
191	20003825	08/03/10	Other Engineer: PWS & CCN (Well)	50	2,425	(311)	2,114	1.00	49.00
192	20003741	12/20/10	Storage Tanks Relocate and Setup	40	772	(118)	654	1.00	39.00
193	10000397	12/31/10	Fencing 8 x 140 Chainlink (G)	20	2,073	(631)	1,443	1.00	19.00
194	20003491	03/01/10	Well Pumps > 5hp 7.5 hp, Well #3	10	6,363	(4,348)	2,015	1.00	9.00
195	20003831	12/15/10	Storage Tanks 42,500 gal. Columbian Gree	50	41,780	(5,083)	36,697	1.00	49.00
196	20003432	06/24/11	Chlorinators Stenner 5 gpd	5	841	(841)	-	1.00	4.00
197	20003835	05/11/11	Pressure Tanks 969 gal. epoxy, 125PSI	50	10,570	(1,198)	9,372	1.00	49.00
198	20003433	06/09/11	Chlorinators 5 gpd Stenner	5	841	(841)	-	1.00	4.00
199	20003431	06/24/11	Chlorinators 5 gpd Stenner	5	841	(841)	-	1.00	4.00
200	20003833	05/09/11	Distribution System 4 x 360 Marshall	50	1,209	(137)	1,072	1.00	49.00
201	20003834	05/11/11	Distribution System 3 x 300 Vine	50	1,918	(218)	1,700	1.00	49.00
202	20003838	06/15/11	Distribution System 2 x 340 Madrona	50	3,260	(364)	2,896	1.00	49.00
203	20003839	06/15/11	Distribution System 3 x 700 Hidden Acres	50	4,652	(519)	4,133	1.00	49.00
204	20003505	09/11/11	Meters and Services 2 Well Meter (Master	10	386	(206)	180	1.00	9.00
205	20003440	10/11/11	Chlorinators 5 gpd Stenner	5	1,049	(1,049)	-	1.00	4.00
206	20003841	10/01/11	Distribution System 6 x 400 VPB/Cypress-	50	7,690	(808)	6,882	1.00	49.00
207	20003840	08/01/11	Wells 340 deepened	50	2,100	(228)	1,873	1.00	49.00
208	20003842	10/01/11	Distribution System 6 x 940 wewd Rd	50	11,321	(1,189)	10,132	1.00	49.00
209	20003426	02/28/11	Meters and Services 2 Well Master	5	367	(367)	-	1.00	4.00
210	20003837	06/15/11	Fencing 8 x 128 Chainlink	50	1,311	(147)	1,164	1.00	49.00
211	20003434	06/24/11	Chlorinators Stenner	5	841	(841)	-	1.00	4.00
212	20003836	05/19/11	Pressure Tanks 960 gal. Epoxy Steel	50	13,506	(1,531)	11,975	1.00	49.00
213	20003845	04/04/12	Wells Deepen to 540	50	7,843	(745)	7,098	1.00	49.00
214	20003847	07/06/12	Wells Highline - Deepen to 800	50	12,995	(1,170)	11,826	1.00	49.00
215	20003450	12/05/12	Chlorinators 5 gpd Stenner	5	877	(716)	161	1.00	4.00
216	20003849	11/15/12	Wells #3 Site Prep	50	1,650	(138)	1,513	1.00	49.00
217	20003843	04/02/12	Storage Tanks Engineering Plans	50	510	(48)	462	1.00	49.00
218	20003848	09/25/12	Distribution System 1 Road Crossing	50	576	(50)	526	1.00	49.00
219	20003451	12/05/12	Chlorinators 5 gpd Stenner	5	877	(716)	161	1.00	4.00
220	20003851	12/01/12	Distribution System 3 x 940 Mont. Court	50	8,314	(679)	7,635	1.00	49.00

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>			
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
221	20003448	12/01/12	Chlorinators 5 gpd Stenner	5	877	(716)	161	1.00	4.00
222	20003850	12/06/12	Distribution System 1 x 60 - Tremper Ser	50	471	(38)	433	1.00	49.00
223	20003445	05/31/12	Chlorinators 5 gpd Stenner	5	841	(785)	56	1.00	4.00
224	20003452	12/05/12	Chlorinators 5 gpd Stenner	5	877	(716)	161	1.00	4.00
225	20003442	03/21/12	Meters and Services 2 Master, Well #3	5	476	(460)	16	1.00	4.00
226	20003844	04/02/12	Storage Tanks Engineer	50	510	(48)	462	1.00	49.00
227	20003846	07/06/12	Distribution System 4 x 40 Green	50	823	(74)	749	1.00	49.00
228	20003419	05/17/12	Meters and Services 1 1/2 Well Meter	3	341	(341)	-	1.00	2.00
229	20003449	12/05/12	Chlorinators 5 gpd Stenner	5	877	(716)	161	1.00	4.00
230	20003469	10/09/13	Chlorinators Stenner 5 gpd	5	872	(567)	305	1.00	4.00
231	20003854	07/10/13	Distribution System 3 x 480, Omega	50	4,713	(330)	4,383	1.00	49.00
232	20003462	06/25/13	Chlorinators 5 gpd Stenner	5	943	(676)	267	1.00	4.00
233	20003855	08/08/13	Distribution System 2 x 640 Hitop Loop	50	1,902	(130)	1,772	1.00	49.00
234	20003470	10/09/13	Chlorinators 5 gpd Stenner	5	872	(567)	305	1.00	4.00
235	20003467	08/06/13	Chlorinators Stenner	5	871	(595)	276	1.00	4.00
236	20003691	10/02/13	Pressure Tanks 550 gal. Steel	30	10,024	(1,086)	8,938	1.00	29.00
237	10000399	05/14/13	Other Electric, Well #3	20	659	(121)	538	1.00	19.00
238	20003856	08/14/13	Wells 8 x 1000, Well #3	50	114,738	(7,840)	106,898	1.00	49.00
239	20003464	06/25/13	Chlorinators Stenner	5	943	(676)	267	1.00	4.00
240	20003463	06/25/13	Chlorinators Stenner 5 gpd	5	943	(676)	267	1.00	4.00
241	20003466	08/06/13	Chlorinators Stenner 5 gpd	5	871	(595)	276	1.00	4.00
242	20003860	12/11/13	Pressure Tanks 2,500 hydro Steel	50	23,407	(1,443)	21,963	1.00	49.00
243	20003861	12/11/13	Storage Tanks 56,000 gal. Epoxy CST	50	64,252	(3,962)	60,290	1.00	49.00
244	20003859	11/12/13	Distribution System 4 x 450 Marshall	50	3,082	(195)	2,887	1.00	49.00
245	20003858	11/20/13	Distribution System 4 x 550 Marshall Lot	50	3,082	(195)	2,887	1.00	49.00
246	20003857	10/30/13	Distribution System 6 x 900 Cypress Dr.	50	9,559	(621)	8,937	1.00	49.00
247	20003465	07/15/13	Chlorinators Stenner	5	959	(671)	288	1.00	4.00
248	20003852	03/07/13	Distribution System 4 x 300 Green	50	1,182	(91)	1,091	1.00	49.00
249	20003853	03/07/13	Distribution System 6 x 340 Green	50	3,407	(261)	3,146	1.00	49.00
250	20003472	02/07/14	Chlorinators Stenner H/L	5	981	(572)	409	1.00	4.00
251	20003868	07/17/14	300 x 2 Galvanized pipe Well	50	2,422	(121)	2,300	1.00	49.00

**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
						<b>Accumulated</b>			
3	<b>Asset Number</b>	<b>Depreciation Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>Net Book Value at 12/31/17</b>	<b>Depreciated Life in Years</b>	<b>Remaining Life in Years</b>
252	20003866	06/19/14	Pressure Tanks 960 gal. 125 PSI	50	10,606	(548)	10,058	1.00	49.00
253	20003867	07/14/14	Pressure Tank Fittings 960 gal PT	50	634	(32)	603	1.00	49.00
254	10000405	03/21/14	Other Electric 200 amp panel	30	1,413	(133)	1,279	1.00	29.00
255	20003633	01/24/14	Distribution System Pumphouse Piping	20	552	(83)	469	1.00	19.00
256	20003863	04/02/14	231 - 3 Galvanized Pipe	50	5,195	(286)	4,909	1.00	49.00
257	20003862	01/22/14	800 - 4 Marshall, Lot 55 Labor Costs Ass	50	600	(36)	564	1.00	49.00
258	20003865	05/08/14	Distribution System 4 x 800 Marshall Lot	50	4,940	(263)	4,676	1.00	49.00
259	20003872	11/01/14	560 x 3 Vine St Water Line Extension	50	2,567	(111)	2,455	1.00	49.00
260	20003864	04/24/14	Pressure Tanks 960 gal. 125 PSI	50	11,253	(619)	10,634	1.00	49.00
261	20003869	08/08/14	860 - 3 Water Line Extension	50	2,510	(121)	2,389	1.00	49.00
262	20003870	09/01/14	Distribution System 3 x 860 Monarch	50	4,391	(205)	4,186	1.00	49.00
263	20003871	09/01/14	Distribution System 6 x 2300 Monarch	50	14,533	(678)	13,855	1.00	49.00
264	20003641	06/03/15	Stenner Peristalic Digital Pump (17 GPD)	20	945	(75)	870	1.00	19.00
265	20003878	10/20/15	980 x 4 Water Line Extension Family Doll	50	14,489	(351)	14,138	1.00	49.00
266	20003881	12/21/15	600 x 4 Water Line Extension Dollar Gene	50	16,745	(363)	16,382	1.00	49.00
267	20003879	11/04/15	147 - 2 Galv Pipe Well @ Hi-Line	50	1,309	(31)	1,278	1.00	49.00
268	20003874	03/12/15	14000 gal Bolted Storage Tank	50	11,868	(435)	11,433	1.00	49.00
269	20003550	01/19/15	Stenner Peristalic Digital Pump (17 GPD)	10	994	(199)	795	1.00	9.00
270	20003549	01/09/15	Stenner Peristalic Digital Pump	10	994	(199)	795	1.00	9.00
271	20003875	08/27/15	63 - 3 Galv Pipe Well #4	50	1,531	(43)	1,488	1.00	49.00
272	20003877	10/15/15	672 Galv pipe in 8 well	50	6,430	(161)	6,270	1.00	49.00
273	20003880	12/02/15	560 x 4 Kerrville So. Dr Water Line Exte	50	3,485	(76)	3,410	1.00	49.00
274	20003873	02/23/15	969 gal 125 psi Pressure Tank Windland #	50	10,461	(401)	10,060	1.00	49.00
275	20003642	06/03/15	Stenner Digital Pump	20	945	(75)	870	1.00	19.00
276	20003876	09/30/15	2300 X 6 Water Line Extension Trailing C	50	14,472	(386)	14,086	1.00	49.00
277	20003887	03/09/16	14,000 gal Bolted Tank (2002) WWW Acquisition	50	8,378	(140)	8,238	1.00	49.00
278	20003886	03/09/16	Recoat GST Asset 30003726 WWW Acquisition	50	14,700	(245)	14,455	1.00	49.00
279	20003883	03/09/16	1000' 4" Vine St Wtr Line Extension Southern Hills	50	7,741	(129)	7,612	1.00	49.00
280	20003884	03/09/16	4"x800' LillianDr WtrLine Extension Southern Hills	50	2,689	(45)	2,644	1.00	49.00
281	20003885	03/09/16	2" x 220' Water Line Extension Wood Haven	50	869	(14)	854	1.00	49.00
282	20003983	02/28/17	882FT of 3" Galv Pipe Well #4	50	18,452		18,452	-	50.00



**Monarch Utilities I L.P.**

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-E-3.16 (10) Calculation of Weighted Average Remaining Useful Life- Wiedenfeld

Witness: Victoria R. Shupak

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	<b>46.8438 Weighted Average Remaining Useful Life</b>								
	<b>Asset</b>	<b>Depreciation</b>				<b>Accumulated</b>	<b>Net Book Value at</b>	<b>Depreciated Life</b>	<b>Remaining Life in</b>
3	<b>Number</b>	<b>Start Date</b>	<b>Asset Description</b>	<b>Life</b>	<b>Cost at 12/31/17</b>	<b>Depreciation at 12/31/17</b>	<b>12/31/17</b>	<b>in Years</b>	<b>Years</b>
283					1,580,378	(337,006)	1,243,372		

Note: The source of any amounts included in this workpaper 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  
WP/II-E-3.17 Analysis of Excess Deferred Taxes by Timing Difference  
Witness: Victoria R. Shupak

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<b>Calculation of Excess Deferred Income Taxes</b>							
2								
3	<b>Description</b>	<b>Deferred Balances Previously Recorded at 34%</b>	<b>Deferred Balances Previously Recorded at 35%</b>	<b>Total Deferred Balances Before Tax Rate Change</b>	<b>Deferred Balances Recorded at 21%</b>	<b>Excess Deferred Income Taxes</b>	<b>Excess Deferred Income Taxes Grossed Up</b>	<b>Reference</b>
4	Federal Net Operating Loss	30,560		30,560	18,875	11,685	14,791	II-E-3.17
5	Depreciation	(301,022)	(372,094)	(673,116)	(409,182)	(263,934)	(334,094)	II-E-3.17
6	Amortization	(279,449)		(279,449)	(172,601)	(106,848)	(135,251)	II-E-3.17
7	Accrued Vacation Pay	83,959		83,959	51,857	32,102	40,635	II-E-3.17
8	Accrued Professional Fees	2,867		2,867	1,771	1,096	1,387	II-E-3.17
9	Prepaid Insurance	(68)		(68)	(42)	(26)	(33)	II-E-3.17
10	Miscellaneous Prepays	(74,315)		(74,315)	(45,900)	(28,414)	(35,968)	II-E-3.17
11	Charitable Contribution Carryover	-		-	-	-	-	II-E-3.17
12	Bad Debt Reserve	84,158		84,158	51,980	32,178	40,732	II-E-3.17
13	<b>Total</b>	<b>(453,312)</b>	<b>(372,094)</b>	<b>(825,406)</b>	<b>(503,243)</b>	<b>(322,163)</b>	<b>(407,802)</b>	<b>II-E-3.17</b>
14								
15								
16	<b>Description</b>	<b>Protected</b>	<b>Unprotected</b>	<b>Total</b>	<b>Reference</b>			
17	Federal Net Operating Loss		14,791	14,791	II-E-3.17			
18	Depreciation	(334,094)		(334,094)	II-E-3.17			
19	Amortization	(135,251)		(135,251)	II-E-3.17			
20	Accrued Vacation Pay		40,635	40,635	II-E-3.17			
21	Accrued Professional Fees		1,387	1,387	II-E-3.17			
22	Prepaid Insurance		(33)	(33)	II-E-3.17			
23	Miscellaneous Prepays		(35,968)	(35,968)	II-E-3.17			
24	Charitable Contribution Carryover		-	-	II-E-3.17			
25	Bad Debt Reserve		40,732	40,732	II-E-3.17			
26	<b>Total</b>	<b>(469,346)</b>	<b>61,544</b>	<b>(407,802)</b>	<b>II-E-3.17</b>			
27								

Note: The source of any amounts included in this workpaper 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  
 WP/II-F.a,c,d Functionalization Factors  
 Witness: Edward Taussig

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Line No	District	Utility	Area Manager	Region	Pipe Size	Line Item Type	# of Installation Number	Equivalency Factor	Meter Equivalents									
1	AAVA	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	136	1	136			1 1/2"	5					
2	AAVA	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	7	1.5	10.5			1"	2.5					
3	AAVA	Monarch Utilities I L P	Benbrook	East	1"	Water Base	6	2.5	15			2"	8					
4	ADSH	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	422	1	422			3"	15					
5	BDFS	Monarch Utilities I L P	Mabank	East	5/8"	Sewer Base	396	1	396			3/4"	1.5					
6	BDCS	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	466	1	466			4"	25					
7	BDCS	Monarch Utilities I L P	Mabank	East	3/4"	Sewer Base	0	1.5	0			5/8"	1					
8	BDES	Monarch Utilities I L P	Mabank	East	3/4"	Water Base	0	1.5	0			6"	50					
9	BDES	Monarch Utilities I L P	Mabank	East	1"	Sewer Base	1	2.5	2.5			8"	80					
10	BDFS	Monarch Utilities I L P	Mabank	East	1"	Water Base	1	2.5	2.5			10"	115					
11	BDIR	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	34	1	34			12"	215					
12	BKHS	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	13	1	13									
13	BVHL	Monarch Utilities I L P	SA	West	5/8"	Water Base	65	1	65									
14	BWCV	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	31	1	31									
15	BWCV	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	33	1	33									
16	CALF	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	663	1	663									
17	CASE	Monarch Utilities I L P	SA	West	5/8"	Water Base	99	1	99									
18	CDSP	Monarch Utilities I L P	SA	West	5/8"	Water Base	47	1	47									
19	CEPT	Monarch Utilities I L P	SA	West	5/8"	Water Base	54	1	54									
20	CESH	Monarch Utilities I L P	Mabank	East	5/8"	Sewer Base	636	1	636									
21	CTSH	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	657	1	657									
22	CESH	Monarch Utilities I L P	Mabank	East	3/4"	Sewer Base	2	1.5	3									
23	CESH	Monarch Utilities I L P	Mabank	East	3/4"	Water Base	2	1.5	3									
24	CGTE	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	120	1	120									
25	CHLE	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	266	1	266									
26	CHPO	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	461	1	461									
27	CHPO	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	1	1.5	1.5									
28	CLSP	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	84	1	84									
29	CNES	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	735	1	735									
30	CNES	Monarch Utilities I L P	Mabank	East	1"	Water Base	4	2.5	10									
31	CNES	Monarch Utilities I L P	Mabank	East	2"	Water Base	1	8	8									
32	COCV	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	467	1	467									
33	COCV	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	2	1.5	3									
34	COCV	Monarch Utilities I L P	Benbrook	East	1"	Water Base	0	2.5	0									
35	COQL	Monarch Utilities I L P	SA	West	5/8"	Water Base	314	1	314									
36	COOI	Monarch Utilities I L P	SA	West	3/4"	Water Base	2	1.5	3									
37	COOI	Monarch Utilities I L P	SA	West	1"	Water Base	2	2.5	5									
38	COQL	Monarch Utilities I L P	SA	West	1 1/2"	Water Base	1	5	5									
39	CROW	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	618	1	618									
40	CRVY	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	64	1	64									
41	CSGN	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	60	1	60									
42	CSGN	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	60	1	60									
43	CSWD	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	31	1	31									
44	CSWD	Monarch Utilities I L P	Conroe	East	1"	Water Base	1	2.5	2.5									
45	CTFI	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	89	1	89									
46	CTFI	Monarch Utilities I L P	Conroe	East	3/4"	Water Base	1	1.5	1.5									
47	CYBD	Monarch Utilities I L P	SA	West	5/8"	Water Base	249	1	249									
48	CYBD	Monarch Utilities I L P	SA	West	3/4"	Water Base	1	1.5	1.5									
49	CYBD	Monarch Utilities I L P	SA	West	1"	Water Base	1	2.5	2.5									
50	CYRA	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	124	1	124									
51	CYWD	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	37	1	37									
52	DALJ	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	44	1	44									
53	DCES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	108	1	108									
54	DCES	Monarch Utilities I L P	Benbrook	East	1"	Water Base	4	2.5	10									
55	DHIC	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	967	1	967									

Row Labels	Sum of Meter Equivalents	
Sewer Base	4,260	12%
Water Base	30,545	88%
<b>Grand Total</b>	<b>34,805</b>	

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Line No	District	Utility	Area Manager	Region	Pipe Size	Line Item Type	# of Installation Number	Equivalency Factor	Meter Equivalents										
56	DHIC	Monarch Utilities I L P	Conroe	East	3/4"	Sewer Base	1	1.5	1.5										
57	DHIC	Monarch Utilities I L P	Conroe	East	3/4"	Water Base	1	1.5	1.5										
58	DHIC	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	1155	1	1155										
59	DHIC	Monarch Utilities I L P	Conroe	East	1"	Water Base	1	2.5	2.5										
60	DHIC	Monarch Utilities I L P	Conroe	East	1 1/2"	Sewer Base	2	5	10										
61	DHIC	Monarch Utilities I L P	Conroe	East	1 1/2"	Water Base	2	5	10										
62	DHIC	Monarch Utilities I L P	Conroe	East	3"	Sewer Base	1	15	15										
63	DHIC	Monarch Utilities I L P	Conroe	East	3"	Water Base	1	15	15										
64	EDRR	Monarch Utilities I L P	SA	West	5/8"	Water Base	139	1	139										
65	FCAD	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	60	1	60										
66	GDOK	Monarch Utilities I L P	SA	West	5/8"	Water Base	84	1	84										
67	GDOK	Monarch Utilities I L P	SA	West	3/4"	Water Base	2	1.5	3										
68	GDOK	Monarch Utilities I L P	SA	West	1"	Water Base	1	2.5	2.5										
69	GNAC	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	33	1	33										
70	GNAS	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	91	1	91										
71	GSPY	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	154	1	154										
72	GSPY	Monarch Utilities I L P	Conroe	East	3/4"	Water Base	3	1.5	4.5										
73	GYAC	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	87	1	87										
74	HAWR	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	532	1	532										
75	HAWR	Monarch Utilities I L P	Mabank	East	1"	Water Base	5	2.5	12.5										
76	HAWR	Monarch Utilities I L P	Mabank	East	1 1/2"	Water Base	1	5	5										
77	HBES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	75	1	75										
78	HEPK	Monarch Utilities I L P	SA	West	5/8"	Water Base	28	1	28										
79	HLDL	Monarch Utilities I L P	SA	West	5/8"	Water Base	73	1	73										
80	HLOC	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	232	1	232										
81	HNCV	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	0	1	0										
82	HNCV	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	139	1	139										
83	HNLS	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	139	1	139										
84	HNLS	Monarch Utilities I L P	Conroe	East	3/4"	Water Base	1	1.5	1.5										
85	HNLS	Monarch Utilities I L P	Conroe	East	1"	Water Base	2	2.5	5										
86	HRPT	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	267	1	267										
87	HRPT	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	311	1	311										
88	HRPT	Monarch Utilities I L P	Conroe	East	2"	Sewer Base	0	8	0										
89	HRPT	Monarch Utilities I L P	Conroe	East	2"	Water Base	0	8	0										
90	HUCL	Monarch Utilities I L P	Austin	West	5/8"	Water Base	125	1	125										
91	HUCL	Monarch Utilities I L P	Austin	West	1"	Water Base	1	2.5	2.5										
92	HVOF	Monarch Utilities I L P	Mabank	East	5/8"	Sewer Base	364	1	364										
93	HVOF	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	376	1	376										
94	HVOI	Monarch Utilities I L P	Mabank	East	3/4"	Sewer Base	3	1.5	4.5										
95	HVOF	Monarch Utilities I L P	Mabank	East	3/4"	Water Base	3	1.5	4.5										
96	HVOF	Monarch Utilities I L P	Mabank	East	1"	Sewer Base	4	2.5	10										
97	HVOF	Monarch Utilities I L P	Mabank	East	1"	Water Base	4	2.5	10										
98	HVOL	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	471	1	471										
99	HVOL	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	511	1	511										
100	HVOI	Monarch Utilities I L P	Conroe	East	3/4"	Water Base	1	1.5	1.5										
101	HVOL	Monarch Utilities I L P	Conroe	East	1"	Sewer Base	2	2.5	5										
102	HVOL	Monarch Utilities I L P	Conroe	East	1"	Water Base	2	2.5	5										
103	HVOL	Monarch Utilities I L P	Conroe	East	2"	Sewer Base	0	8	0										
104	HVOL	Monarch Utilities I L P	Conroe	East	2"	Water Base	0	8	0										
105	HVOM	Monarch Utilities I L P	SA	West	5/8"	Sewer Base	216	1	216										
106	HVOM	Monarch Utilities I L P	SA	West	5/8"	Water Base	239	1	239										
107	HVOM	Monarch Utilities I L P	SA	West	1"	Sewer Base	2	2.5	5										
108	HVOM	Monarch Utilities I L P	SA	West	1"	Water Base	2	2.5	5										
109	HYSS	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	141	1	141										
110	IHIR	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	92	1	92										

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Line No	District	Utility	Area Manager	Region	Pipe Size	Line Item Type	# of Installation Number	Equivalency Factor	Meter									
									Equivalents									
111	INHIE	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	647	1	647									
112	INPT	Monarch Utilities I L P	Austin	West	5/8"	Water Base	173	1	173									
113	INPT	Monarch Utilities I L P	Austin	West	3/4"	Water Base	2	1.5	3									
114	INPT	Monarch Utilities I L P	Austin	West	1"	Water Base	1	2.5	2.5									
115	LMSH	Monarch Utilities I L P	SA	West	5/8"	Water Base	549	1	549									
116	LMSH	Monarch Utilities I L P	SA	West	3/4"	Water Base	3	1.5	4.5									
117	LMSH	Monarch Utilities I L P	SA	West	2"	Water Base	1	8	8									
118	LNKY	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	36	1	36									
119	LOLP	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	78	1	78									
120	LYHR	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	285	1	285									
121	LYHR	Monarch Utilities I L P	Mabank	East	3/4"	Water Base	1	1.5	1.5									
122	LYHR	Monarch Utilities I L P	Mabank	East	1"	Water Base	1	2.5	2.5									
123	MBES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	121	1	121									
124	MRES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	37	1	37									
125	MRES	Monarch Utilities I L P	Benbrook	East	1"	Water Base	15	2.5	37.5									
126	MSCV	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	73	1	73									
127	MSCV	Monarch Utilities I L P	Mabank	East	1"	Water Base	1	2.5	2.5									
128	MXHS	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	1135	1	1135									
129	MXHS	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	2	1.5	3									
130	NRES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	99	1	99									
131	OAKV	Monarch Utilities I L P	SA	West	5/8"	Water Base	62	1	62									
132	OAKV	Monarch Utilities I L P	SA	West	3/4"	Water Base	1	1.5	1.5									
133	OKNT	Monarch Utilities I L P	SA	West	5/8"	Water Base	342	1	342									
134	OKIE	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	121	1	121									
135	OKVN	Monarch Utilities I L P	SA	West	5/8"	Water Base	641	1	641									
136	OKVN	Monarch Utilities I L P	SA	West	3/4"	Water Base	2	1.5	3									
137	OKVN	Monarch Utilities I L P	SA	West	1"	Water Base	3	2.5	7.5									
138	OKWD	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	49	1	49									
139	ORES	Monarch Utilities I L P	SA	West	5/8"	Water Base	40	1	40									
140	OTSH	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	998	1	998									
141	OTSH	Monarch Utilities I L P	Benbrook	East	1"	Water Base	2	2.5	5									
142	PAAD	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	47	1	47									
143	PHPS	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	59	1	59									
144	PHPS	Monarch Utilities I L P	Conroe	East	3/4"	Water Base	1	1.5	1.5									
145	PIHR	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	290	1	290									
146	PINP	Monarch Utilities I L P	Mabank	East	5/8"	Sewer Base	279	1	279									
147	PINP	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	292	1	292									
148	PINP	Monarch Utilities I L P	Mabank	East	3/4"	Sewer Base	5	1.5	7.5									
149	PINP	Monarch Utilities I L P	Mabank	East	3/4"	Water Base	5	1.5	7.5									
150	PINP	Monarch Utilities I L P	Mabank	East	1"	Sewer Base	3	2.5	7.5									
151	PINP	Monarch Utilities I L P	Mabank	East	1"	Water Base	3	2.5	7.5									
152	PINP	Monarch Utilities I L P	Mabank	East	1 1/2"	Sewer Base	1	5	5									
153	PINP	Monarch Utilities I L P	Mabank	East	1 1/2"	Water Base	1	5	5									
154	PLCK	Monarch Utilities I L P	SA	West	5/8"	Water Base	37	1	37									
155	PMCK	Monarch Utilities I L P	Austin	West	5/8"	Water Base	2238	1	2238									
156	PMCK	Monarch Utilities I L P	Austin	West	3/4"	Water Base	15	1.5	22.5									
157	PMCK	Monarch Utilities I L P	Austin	West	1"	Water Base	42	2.5	105									
158	PMCK	Monarch Utilities I L P	Austin	West	1 1/2"	Water Base	7	5	35									
159	PMCK	Monarch Utilities I L P	Austin	West	2"	Water Base	10	8	80									
160	PMCK	Monarch Utilities I L P	Austin	West	3"	Water Base	4	15	60									
161	PMCK	Monarch Utilities I L P	Austin	West	4"	Water Base	1	25	25									
162	PMCK	Monarch Utilities I L P	Austin	West	6"	Water Base	1	50	50									
163	PMCK	Monarch Utilities I L P	Austin	West	8"	Water Base	4	80	320									
164	PSAS	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	20	1	20									
165	PSAS	Monarch Utilities I L P	Conroe	East	2"	Water Base	1	8	8									

Monarch Utilities I L.P.  
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Line No	District	Utility	Area Manager	Region	Pipe Size	Line Item Type	# of Installation Number	Equivalency Factor	Meter Equivalents										
166	PISH	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	252	1	252										
167	REJN	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	146	1	146										
168	RIMR	Monarch Utilities I L P	SA	West	5/8"	Water Base	333	1	333										
169	RIMR	Monarch Utilities I L P	SA	West	3/4"	Water Base	2	1.5	3										
170	RIMR	Monarch Utilities I L P	SA	West	1"	Water Base	5	2.5	12.5										
171	ROBS	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	143	1	143										
172	ROOK	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	71	1	71										
173	RORH	Monarch Utilities I L P	Austin	West	5/8"	Water Base	106	1	106										
174	RPEA	Monarch Utilities I L P	Pottsboro	East	5/8"	Water Base	78	1	78										
175	RPEA	Monarch Utilities I L P	Pottsboro	East	3/4"	Water Base	1	1.5	1.5										
176	RPEA	Monarch Utilities I L P	Pottsboro	East	1"	Water Base	1	2.5	2.5										
177	RPEB	Monarch Utilities I L P	Pottsboro	East	5/8"	Water Base	43	1	43										
178	RPEB	Monarch Utilities I L P	Pottsboro	East	1"	Water Base	1	2.5	2.5										
179	RTGC	Monarch Utilities I L P	Pottsboro	East	5/8"	Water Base	508	1	508										
180	RTGC	Monarch Utilities I L P	Pottsboro	East	1"	Water Base	8	2.5	20										
181	RTGC	Monarch Utilities I L P	Pottsboro	East	2"	Water Base	2	8	16										
182	RVBD	Monarch Utilities I L P	SA	West	5/8"	Water Base	144	1	144										
183	RVBD	Monarch Utilities I L P	SA	West	3/4"	Water Base	1	1.5	1.5										
184	RYCK	Monarch Utilities I L P	SA	West	5/8"	Water Base	39	1	39										
185	RYWD	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	80	1	80										
186	RYWD	Monarch Utilities I L P	Conroe	East	1"	Water Base	2	2.5	5										
187	SABR	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	144	1	144										
188	SDCE	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	263	1	263										
189	SDSH	Monarch Utilities I L P	Pottsboro	East	5/8"	Water Base	614	1	614										
190	SDSH	Monarch Utilities I L P	Pottsboro	East	1"	Water Base	1	2.5	2.5										
191	SDSH	Monarch Utilities I L P	Pottsboro	East	2"	Water Base	1	8	8										
192	SGCH	Monarch Utilities I L P	SA	West	5/8"	Water Base	155	1	155										
193	SGCH	Monarch Utilities I L P	SA	West	3/4"	Water Base	1	1.5	1.5										
194	SGCH	Monarch Utilities I L P	SA	West	1"	Water Base	1	2.5	2.5										
195	SGCH	Monarch Utilities I L P	SA	West	1 1/2"	Water Base	3	5	15										
196	SGCH	Monarch Utilities I L P	SA	West	2"	Water Base	1	8	8										
197	SHFS	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	18	1	18										
198	SHLN	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	242	1	242										
199	SNAS	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	8	1	8										
200	SNHL	Monarch Utilities I L P	SA	West	5/8"	Water Base	293	1	293										
201	SNHL	Monarch Utilities I L P	SA	West	3/4"	Water Base	1	1.5	1.5										
202	SPES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	32	1	32										
203	SRSE	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	17	1	17										
204	SRSE	Monarch Utilities I L P	Benbrook	East	1"	Water Base	3	2.5	7.5										
205	STES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	121	1	121										
206	SVRE	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	69	1	69										
207	SVRE	Monarch Utilities I L P	Benbrook	East	1"	Water Base	2	2.5	5										
208	SWPL	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	138	1	138										
209	TCAD	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	252	1	252										
210	TGWD	Monarch Utilities I L P	Pottsboro	East	5/8"	Sewer Base	89	1	89										
211	TGWD	Monarch Utilities I L P	Pottsboro	East	5/8"	Water Base	1248	1	1248										
212	TGWD	Monarch Utilities I L P	Pottsboro	East	1"	Sewer Base	0	2.5	0										
213	TGWD	Monarch Utilities I L P	Pottsboro	East	1"	Water Base	8	2.5	20										
214	TGWD	Monarch Utilities I L P	Pottsboro	East	1 1/2"	Sewer Base	6	5	30										
215	TGWD	Monarch Utilities I L P	Pottsboro	East	1 1/2"	Water Base	13	5	65										
216	TGWD	Monarch Utilities I L P	Pottsboro	East	2"	Water Base	5	8	40										
217	TGWD	Monarch Utilities I L P	Pottsboro	East	3"	Water Base	1	15	15										
218	TGWD	Monarch Utilities I L P	Pottsboro	East	4"	Sewer Base	2	25	50										
219	TGWD	Monarch Utilities I L P	Pottsboro	East	4"	Water Base	1	25	25										
220	THLS	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	22	1	22										

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Line No	District	Utility	Area Manager	Region	Pipe Size	Line Item Type	# of Installation Number	Equivalency Factor	Meter Equivalents										
221	TRFH	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	16	1	16										
222	TRTE	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	221	1	221										
223	TRTE	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	240	1	240										
224	TRTE	Monarch Utilities I L P	Conroe	East	2"	Sewer Base	2	8	16										
225	TRTE	Monarch Utilities I L P	Conroe	East	2"	Water Base	2	8	16										
226	VEPK	Monarch Utilities I L P	SA	West	5/8"	Water Base	70	1	70										
227	VSHL	Monarch Utilities I L P	SA	West	5/8"	Water Base	14	1	14										
228	VSWK	Monarch Utilities I L P	Conroe	East	5/8"	Sewer Base	90	1	90										
229	VSWK	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	91	1	91										
230	WDBH	Monarch Utilities I L P	Mabank	East	5/8"	Water Base	575	1	575										
231	WDBH	Monarch Utilities I L P	Mabank	East	1"	Water Base	2	2.5	5										
232	WDBH	Monarch Utilities I L P	Mabank	East	2"	Water Base	1	8	8										
233	WDHN	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	135	1	135										
234	WDHN	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	1	1.5	1.5										
235	WDHN	Monarch Utilities I L P	Benbrook	East	1"	Water Base	17	2.5	42.5										
236	WHAN	Monarch Utilities I L P	SA	West	5/8"	Water Base	32	1	32										
237	WHHR	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	374	1	374										
238	WIML	Monarch Utilities I L P	SA	West	5/8"	Water Base	231	1	231										
239	WIMI	Monarch Utilities I L P	SA	West	3/4"	Water Base	1	1.5	1.5										
240	WIML	Monarch Utilities I L P	SA	West	1"	Water Base	3	2.5	7.5										
241	WIML	Monarch Utilities I L P	SA	West	1 1/2"	Water Base	1	5	5										
242	WIML	Monarch Utilities I L P	SA	West	2"	Water Base	2	8	16										
243	WIOK	Monarch Utilities I L P	SA	West	5/8"	Water Base	19	1	19										
244	WITR	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	75	1	75										
245	WLES	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	635	1	635										
246	WLLS	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	1	1.5	1.5										
247	WLLS	Monarch Utilities I L P	Benbrook	East	1"	Water Base	1	2.5	2.5										
248	WMDS	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	26	1	26										
249	WPKV	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	26	1	26										
250	WSDE	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	308	1	308										
251	WSDE	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	1	1.5	1.5										
252	WSDE	Monarch Utilities I L P	Benbrook	East	1"	Water Base	1	2.5	2.5										
253	WSDE	Monarch Utilities I L P	Benbrook	East	1 1/2"	Water Base	1	5	5										
254	WTRL	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	43	1	43										
255	WTRI	Monarch Utilities I L P	Conroe	East	1 1/2"	Water Base	1	5	5										
256	WVIIP	Monarch Utilities I L P	Conroe	East	5/8"	Water Base	106	1	106										
257	WWOK	Monarch Utilities I L P	SA	West	5/8"	Water Base	104	1	104										
258	WWPC	Monarch Utilities I L P	Benbrook	East	5/8"	Water Base	47	1	47										
259	WWPC	Monarch Utilities I L P	Benbrook	East	3/4"	Water Base	1	1.5	1.5										
260	PMCK	Monarch Utilities I L P	Austin	West	South Buda -	Water Base			565.5										

Monarch Utilities I L P.  
 Docket No 50944  
 Test Year Ending 12/31/2019  
 WP/ 11-G-1.5 Accrued Revenues- Detailed Computation of Accrued Revenues  
 Witness Brian Bahr

Sample Computation for Contract Account 1000046535

Line No	SAP Sub-Transaction Code (a)	SAP Sub-Transaction Code Description (b)	Sept Volume (c)	Sept Bill Amount (d)	Aug days on Sept bill (e)	Sept Days on Sept bill (f)	Total Days on Sept Invoice (g)	Calculated Volume (h)	Tier 1 Rate (i)	Average Actual Daily Amount (j)	Sept Unbilled Days (k)	Simulated Sept Unbilled (l)
1	0021	Water Base	-	49.30	10	20	30	-	-	1.64	10	16.43
2	1221	Water Base Tax	-	(2.76)	10	20	30	-	-	(0.09)	10	-
3	0022	Water Usage	1 KGL	14.94	10	20	30	1 KGL	7.47	0.50	10	7.47
4	0022	Water Usage	2 KGL	27.60	10	20	30	-	-	0.92	10	-
5	0022	Water Usage	-	3.45	10	20	30	-	-	0.12	10	0.69
6	0130	Sewer Base	-	75.26	10	20	30	-	-	2.51	10	25.09
7	1231	Sewer Base Tax	-	(2.61)	10	20	30	-	-	(0.09)	10	-
8	0140	Sewer Usage	-	12.14	10	20	30	-	-	0.40	10	4.05
9	0460	TCEQ Regulatory Assessment	-	1.77	10	20	30	-	-	0.06	10	0.54
10				<u>179.09</u>						<u>5.97</u>		<u>54.27</u>

Actual September Billing

**Display Billing Document**

Document Line Items

Selection Date: 2019/09/01  
 Business Partner: 1000046535  
 Contract Acct: 1000046535  
 Billing doc no: 162001602710

Document Data: Single Lines, Hdr Data, Doc Overview, Print Docs, Consumpn.

Billing doc no: 162001602710  
 Business Partner: 2000130896  
 Company Code: 3020  
 Rev date: 2019/09/01  
 Division: WA  
 Simulator: No simulation

Line Item	Valid from	Valid to	Billing quantity	Price amount	Profit Cr	Net amount	STrans	Fr
2	08/21/2019	09/20/2019	5.00000000000000	0.00000000	0.00000000			
11	08/21/2019	09/20/2019	0.00000000000000	0.00000000	100717	1.77	0460	
3	08/21/2019	09/20/2019	1.00000000000000	49.30000000	100718	49.30	0021	
5	08/21/2019	09/20/2019	1.00000000000000	2.76000000		2.76	1221	
5	08/21/2019	09/20/2019	2.00000000000000	7.47000000		14.94	0022	
6	08/21/2019	09/20/2019	3.00000000000000	9.20000000		27.60	0022	
7	08/21/2019	09/20/2019	5.00000000000000	0.69000000		3.45	0022	
8	08/21/2019	09/20/2019	1.00000000000000	75.26000000	100719	75.26	0130	
8	08/21/2019	09/20/2019	1.00000000000000	2.61000000		2.61	1231	
10	08/21/2019	09/20/2019	4.60000000000000	2.64000000		12.14	0140	
					100719	<u>84.79</u>		
						<u>179.09</u>		

SAP-Simulated September Unbilled Amount

**Display Billing Document**

Document Line Items

Selection Date: 2019/09/01  
 Business Partner: 1000046535  
 Contract Acct: 1000046535  
 Billing doc no: 295251498533

Document Data: Single Lines, Hdr Data, Doc Overview, Print Docs

Billing doc no: 295251498533  
 Business Partner: 2000130896  
 Company Code: 3020  
 Rev date: 2019/09/01  
 Division: WA  
 Simulator: Str of billing for extra

Line Item	Valid from	Valid to	Billing quantity	Price amount	Profit Cr	Net amount	STrans	Fr
1	09/21/2019	09/30/2019	1.00000000000000	0.00000000				
2	09/21/2019	09/30/2019	1.00000000000000	0.00000000				
3	09/21/2019	09/30/2019	0.00000000000000	0.00000000	100717	0.54	0460	
4	09/21/2019	09/30/2019	1.00000000000000	49.30000000	100718	16.43	0021	
5	09/21/2019	09/30/2019	1.00000000000000	7.47000000		7.47	0022	
6	09/21/2019	09/30/2019	1.00000000000000	0.69000000		0.69	0022	
7	09/21/2019	09/30/2019	1.00000000000000	75.26000000	100719	25.09	0130	
7	09/21/2019	09/30/2019	1.53333333333333	2.64000000		4.05	0140	
					100719	<u>29.14</u>		
						<u>54.27</u>		

Note. The source of any amounts included in this workpaper 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  
WP II-G-1.6 Miscellaneous Revenues  
Witness: Brian Bahr

Line No	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Account	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
1		410000	(4,217)	(10,322)	(1,014)	(1,730)	2,064	(2,802)	(364)	(49,100)	(4,081)	(4,638)	(2,241)	(8,730)	(87,175)
2		420010	-	-	563	-	5,057	-	-	-	-	-	-	-	5,620
3		420020	35,508	25,264	27,847	33,023	43,812	46,565	31,276	39,089	24,264	30,248	29,801	16,832	383,531
4		450030	75	25	-	25	22	-	-	-	-	-	-	-	147
5		450050	63,927	49,090	50,514	61,861	61,635	64,177	61,886	69,228	84,218	81,910	46,943	83,489	778,878
6		450060	740	975	947	1,344	947	997	992	843	2,178	1,892	1,245	965	14,065
7	Water	450070	-	100	-	276	888	-	-	300	-	-	-	500	2,064
8		450080	14,201	10,395	7,591	12,010	11,096	11,194	12,627	11,637	11,704	14,695	10,273	6,066	133,489
9		450090	13,209	13,974	15,848	16,464	16,312	15,577	18,304	16,920	16,396	16,746	12,546	12,894	(185,191)
10		450100	120	120	50	240	-	-	390	120	70	120	50	120	(185,191)
11		470000	60,623	37,831	(3,482)	(4,968)	(4,112)	(9,755)	(2,824)	(6,372)	(2,286)	(1,601)	(17,740)	134,549	179,865
12		480000	1,500	1,500	32,085	2,045	2,329	1,528	4,601	1,754	3,267	32,137	5,531	2,155	90,432
13		Total	185,686	128,953	130,950	120,590	140,050	127,482	126,889	84,420	135,730	171,509	86,409	248,840	1,687,508
14															
15		Account	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
16		410000	(271)	(67)	(72)	(27)	(406)	(125)	(12)	(183)	(11)	(3)	(140)	(219)	(1,535)
17		420020	19,826	23,403	21,251	26,353	16,702	18,703	16,151	27,528	5,275	23,578	9,077	12,827	220,674
18		450030	-	-	-	-	3	-	-	-	-	-	-	-	3
19		450050	2,222	1,472	1,751	2,092	2,392	1,952	1,623	2,580	2,960	2,379	1,322	2,754	25,500
20		450060	100	125	228	31	153	128	78	100	87	78	25	75	1,208
21	Wastewater	450070	-	-	-	24	12	-	-	-	-	-	-	-	36
22		450080	399	330	234	315	279	306	423	288	321	405	252	159	3,711
23		450090	1,261	1,241	1,522	1,571	1,428	1,478	1,681	1,675	1,589	1,584	1,189	1,226	(17,444)
24		470000	12,539	10,906	836	1,231	1,038	1,295	1,057	1,084	414	2,198	407	(21,632)	11,372
25		480000	-	-	3,966	279	318	208	218	239	241	278	345	89	6,182
26		Total	36,076	37,410	29,716	31,868	21,919	23,946	21,218	33,311	10,876	30,496	12,477	(4,720)	284,594

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

**WP/II-G-2.4 is Voluminous  
and being provided on CD.**

Monarch Utilities I L.P.

Docket No. 50944

Test Year Ending 12/31/2019

WP/II-G-2.5(W) Large Users by Revenue - Water

Witness: George Freitag

Line No	Meter Size (a)	Customer (b)	Customer Account (c)	Tier (d)	Total Usage (e)	Adjusted Consumption (f)	Proposed usage rates (g)	Proposed Usage Revenue (h)	Proposed Base Fee Rate (i)	Proposed Base Fee Revenue (j)	Proposed Total Revenue (k)	Ref Schedule (l)
1	Whls	SOUTH BUDA WC / ID #1 at 581 LUEs	1000012007	1	13,674	13,674	7.25	99,136.50	54.15	377,533.80	851,989.27	Schedule II-G-2.5(W)
2	Whls	SOUTH BUDA WC / ID #1	1000012007	2	42,029	42,029	8.93	375,318.97	-	-	-	Schedule II-G-2.5(W)
3	2"	SETTLEMENT BRES LLC	1000048638	1	14	14	7.25	101.50	433.20	5,198.40	6,508.38	Schedule II-G-2.5(W)
4	2"	SETTLEMENT BRES LLC	1000048638	2	56	56	8.93	500.08	-	-	-	Schedule II-G-2.5(W)
5	2"	SETTLEMENT BRES LLC	1000048638	3	70	70	10.12	708.40	-	-	-	Schedule II-G-2.5(W)
6	2"	SETTLEMENT BRES LLC	1000048638	4	6,552	-	10.78	-	-	-	-	Schedule II-G-2.5(W)
7	8"	SETTLEMENT BRES LLC	1000048638	1	12	12	7.25	87.00	4,332.00	51,984.00	53,106.84	Schedule II-G-2.5(W)
8	8"	SETTLEMENT BRES LLC	1000048638	2	48	48	8.93	428.64	-	-	-	Schedule II-G-2.5(W)
9	8"	SETTLEMENT BRES LLC	1000048638	3	60	60	10.12	607.20	-	-	-	Schedule II-G-2.5(W)
10	8"	SETTLEMENT BRES LLC	1000048638	4	6,906	6,906	10.78	-	-	-	-	Schedule II-G-2.5(W)
11	8"	SPI Strand 160 EX LLC	1000085107	1	24	24	7.25	-	4,332.00	51,984.00	51,984.00	Schedule II-G-2.5(W)
12	8"	SPI Strand 160 EX LLC	1000085107	2	96	96	8.93	-	-	-	-	Schedule II-G-2.5(W)
13	8"	SPI Strand 160 EX LLC	1000085107	3	120	120	10.12	-	-	-	-	Schedule II-G-2.5(W)
14	8"	SPI Strand 160 EX LLC	1000085107	4	2,400	2,400	10.78	-	-	-	-	Schedule II-G-2.5(W)
15	4"	TANGLEWOOD OPERATORS INC	1000036898	1	24	24	7.25	174.00	1,353.75	16,245.00	68,919.52	Schedule II-G-2.5(W)
16	4"	TANGLEWOOD OPERATORS INC	1000036898	2	96	96	8.93	857.28	-	-	-	Schedule II-G-2.5(W)
17	4"	TANGLEWOOD OPERATORS INC	1000036898	3	120	120	10.12	1,214.40	-	-	-	Schedule II-G-2.5(W)
18	4"	TANGLEWOOD OPERATORS INC	1000036898	4	4,678	4,678	10.78	50,428.84	-	-	-	Schedule II-G-2.5(W)
19	2"	LAKE SHORE UTILITY at 85% of Tier 3 and 85% of 2" rate	1000021732	1	5,521	5,521	8.60	47,491.64	368.22	4,418.64	51,910.28	Schedule II-G-2.5(W)
20	2"	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	1000036893	1	24	24	7.25	174.00	433.20	5,198.40	51,609.74	Schedule II-G-2.5(W)
21	2"	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	1000036893	2	96	96	8.93	857.28	-	-	-	Schedule II-G-2.5(W)
22	2"	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	1000036893	3	120	120	10.12	1,214.40	-	-	-	Schedule II-G-2.5(W)
23	2"	LAKE TEXOMA HIGHPORT LLC DBA HIGHPORT MA	1000036893	4	4,097	4,097	10.78	44,165.66	-	-	-	Schedule II-G-2.5(W)
24	2"	SETTLEMENT BRES LLC	1000089176	1	16	16	7.25	116	433.20	5,198.40	45,913.16	Schedule II-G-2.5(W)
25	2"	SETTLEMENT BRES LLC	1000089176	2	64	64	8.93	572	-	-	-	Schedule II-G-2.5(W)
26	2"	SETTLEMENT BRES LLC	1000089176	3	80	80	10.12	810	-	-	-	Schedule II-G-2.5(W)
27	2"	SETTLEMENT BRES LLC	1000089176	4	3,638	3,638	10.78	39,218	-	-	-	Schedule II-G-2.5(W)
28	3"	HEAVEN HILL BRANDS	1000078128	1	24	24	7.25	174	812.25	9,747.00	45,690.96	Schedule II-G-2.5(W)
29	3"	HEAVEN HILL BRANDS	1000078128	2	96	96	8.93	857	-	-	-	Schedule II-G-2.5(W)
30	3"	HEAVEN HILL BRANDS	1000078128	3	120	120	10.12	1,214	-	-	-	Schedule II-G-2.5(W)
31	3"	HEAVEN HILL BRANDS	1000078128	4	3,126	3,126	10.78	33,698	-	-	-	Schedule II-G-2.5(W)
32	2"	HAYS CONSOLIDATED ISD	1000010424	1	24	24	7.25	174	433.20	5,198.40	38,080.84	Schedule II-G-2.5(W)
33	2"	HAYS CONSOLIDATED ISD	1000010424	2	96	96	8.93	857	-	-	-	Schedule II-G-2.5(W)
34	2"	HAYS CONSOLIDATED ISD	1000010424	3	120	120	10.12	1,214	-	-	-	Schedule II-G-2.5(W)
35	2"	HAYS CONSOLIDATED ISD	1000010424	4	2,842	2,842	10.78	30,637	-	-	-	Schedule II-G-2.5(W)
36	4"	L M HOSPITALITY INC	1000008362	1	24	24	7.25	174	1,353.75	16,245.00	35,382.94	Schedule II-G-2.5(W)
37	4"	L M HOSPITALITY INC	1000008362	2	96	96	8.93	857	-	-	-	Schedule II-G-2.5(W)
38	4"	L M HOSPITALITY INC	1000008362	3	120	120	10.12	1,214	-	-	-	Schedule II-G-2.5(W)
39	4"	L M HOSPITALITY INC	1000008362	4	1,567	1,567	10.78	16,892	-	-	-	Schedule II-G-2.5(W)
40					98,890	92,338		752,144.89		548,951.04	1,301,095.93	Schedule II-G-2.5(W)

Note: The source of any amounts included in this workpaper 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

WP/II-G-2.5(S) Large Users by Revenue - Wastewater

Witness: George Freitag

Line No	(a)	Meter size (b)	Customer (c)	Customer Account (d)	Volume (e)	Proposed Consumption Rate (f)	Proposed Consumption Revenue (g)	Proposed Base Fee (h)	Proposed Base Revenue (i)	Proposed Total Revenue (j)	Note (k)	Ref Schedule (l)
1	Whls	#	AQUA TEXAS INC contract agreement	1000048398	15,568	3.57	55,577.76	-	-	55,577.76	Contractual	Schedule II-G-2.5(S)
2		4"	Tanglewood Operators Inc	1000036898	4,918	2.80	13,770.40	2,007.25	24,087.00	37,857.40		Schedule II-G-2.5(S)
3		4"	Lake Texoma Highport LLC DBA Highport MA	1000041200	1,340	2.80	3,752.00	2,007.25	24,087.00	27,839.00		Schedule II-G-2.5(S)
4	Whls	2"	Lakeshore Utility contract agreement	1000006959	-	-	11,040.00	295.00	3,540.00	14,580.00	Usage 46 connections * \$20/month	Schedule II-G-2.5(S)
5		3"	FMRWD, LLC	1000084886	54	2.80	152.32	1,204.35	14,452.20	14,604.52		Schedule II-G-2.5(S)
6		2"	Houston Raceway Park	1000038407	1,332	2.80	3,729.60	642.32	7,707.84	11,437.44		Schedule II-G-2.5(S)
7		2"	Amarjot Singh	1000082715	102	2.80	286.72	642.32	7,707.84	7,994.56		Schedule II-G-2.5(S)
8		1 1/2"	OWNERS OF TWOOD I	1000037002	523	2.80	1,464.40	401.45	4,817.40	6,281.80		Schedule II-G-2.5(S)
9		2"	HC PINNACLE GOLF CLUB HOLDINGS	1000006378	514	2.80	1,439.20	642.32	7,707.84	9,147.04		Schedule II-G-2.5(S)
10		1 1/2"	VILLAS TANGLEWOOD	1000037006	425	2.80	1,190.00	401.45	4,817.40	6,007.40		Schedule II-G-2.5(S)
11												

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