

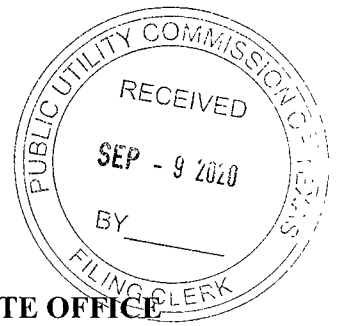


Control Number: 50944



Item Number: 428

Addendum StartPage: 0



**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

APPLICATION OF MONARCH § BEFORE THE STATE OFFICE
UTILITIES I L.P. FOR AUTHORITY TO § OF
CHANGE RATES § ADMINISTRATIVE HEARINGS

**MONARCH UTILITIES I L.P.'S RESPONSE TO COMMISSION STAFF'S
FIRST REQUEST FOR INFORMATION**

To: Public Utility Commission of Texas (Commission), by and through its attorney of record, Rashmin J. Asher, Legal Division, 1701 N. Congress Avenue, P.O. Box 13326, Austin, Texas 78701.

Monarch Utilities I L.P. (Monarch) files its Responses to Public Utility Commission Staff's First Request for Information (RFI) to Monarch received on August 20, 2020. This response is timely filed. Pursuant to 16 Tex. Admin. Code (TAC) § 22.144(c)(2)(F), Monarch agrees and stipulates that all parties may treat the responses as if the answers were filed under oath. The requested documents that are voluminous will be provided electronically and can be made available for inspection at the offices of Monarch's attorneys, Lloyd Gosselink Rochelle & Townsend, P.C. located at 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

If a responsive document exceeds 99 pages, the response will indicate that the attachment is voluminous. Voluminous documents will be provided electronically, and pursuant to 16 TAC § 22.144(h)(2), the document will be made available for inspection at the offices of Monarch's attorneys, Lloyd Gosselink Rochelle and Townsend, P.C., located at 816 Congress Avenue, Suite 1900, Austin, Texas 78701. Please call Hanna Campbell at (512) 322-5871 during regular business hours, to make an appointment to review the documents.

Pursuant to 16 TAC § 22.144(h)(4), an index of the voluminous documents is provided, below.

I. VOLUMINOUS INDEX

A. Attachments to Monarch's Response to Staff's First RFI

No.	Date	Title or Description	Preparer or Sponsor	Page Range	No. of Pages
1-10	09/09/2020	Attachment Staff 1-10 – Contracts	Prepared by: Edward Taussig Sponsored by: Brian Bahr	1-173	173
1-10	09/09/2020	CONFIDENTIAL Attachment Staff-10 – Contracts	Prepared by: Edward Taussig Sponsored by: Brian Bahr	174-504	331
1-11 1-12	09/09/2020	Attachment Staff 1-11 and 1-12 – WP II-D-1.1, Test Year Detail, and 3 Months Post Test Year	Prepared by: Brittany Robbins Sponsored by: Brian Bahr	505-1120	615

Respectfully submitted,

**LLOYD GOSSELINK ROCHELLE
& TOWNSEND, P.C.**

816 Congress Avenue, Suite 1900
Austin, Texas 78701
(512) 322-5800
(512) 472-0532 (Fax)

/s/ William A. Faulk, III

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**ATTORNEYS FOR MONARCH UTILITIES I
L.P.**

CERTIFICATE OF SERVICE

I hereby certify that, unless otherwise ordered by the presiding officer, notice of the filing of this document was provided to all parties of record via electronic mail on September 9, 2020, in accordance with the Order Suspending Rules, issued in Project No. 50664.

/s/ William A. Faulk, III

WILLIAM A. FAULK, III

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-1 through 1-6, refer to the Rate Filing Package (RFP) at Workpaper II-D-1.1a, *Adjustments to per Book Expenses* (Bates page 1281). Refer to Line 3, account number 610 for Purchased Water.

Staff 1-1 Provide all calculations, assumptions, and studies supporting the normalizations proposed affecting purchased water.

RESPONSE: No normalizing entries were made affecting purchased water.

Prepared by: Brian Bahr

Sponsored by: Brian Bahr

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-1 through 1-6, refer to the Rate Filing Package (RFP) at Workpaper II-D-1.1a, *Adjustments to per Book Expenses* (Bates page 1281). Refer to Line 3, account number 610 for Purchased Water.

Staff 1-2 Provide specific explanations and calculations supporting the proposed known and measurable changes affecting any expenses reflected on the workpaper.

RESPONSE: No known and measurable adjustments were made affecting purchased water.

Prepared by: Bruce Connolly
Sponsored by: Brian Bahr

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-1 through 1-6, refer to the Rate Filing Package (RFP) at Workpaper II-D-1.1a, *Adjustments to per Book Expenses* (Bates page 1281). Refer to Line 3, account number 610 for Purchased Water.

Staff 1-3 Provide the annual true-up for purchased water required by Monarch's current tariff and 16 TAC § 24.25(b)(2)(D) for the year beginning January 1, 2019 and ending December 31, 2019.

RESPONSE: Please see Attachment Staff 1-3 (Schedules VI) and Attachment Staff 1-3 (True-Up Report Monarch 2020).

Prepared by: George Freitag
Sponsored by: Brian Bahr

SCHEDULE A

Supplier	TYPE OF SERVICE
ACTON MUNICIPAL UTILITY DISTRICT	Treated Purchased Water
BRAZOS RIVER AUTHORITY	Raw Surface Water
BETHESDA WATER SUPPLY CORP	Treated Purchased Water
CITY OF DENISON WATER UTILITIES	Treated Purchased Water
CITY OF GRANBURY	Treated Purchased Water
JUS-RAYN	Groundwater Well Royalties
CITY OF RHOME	Treated Purchased Water
TARRANT REGIONAL WATER DIST	Raw Surface Water
CITY OF POTTSBORO	Treated Purchased Water
RED RIVER AUTHORITY OF TEXAS	Treated Purchased Water
JOHNSON COUNTY SPECIAL UTILITY DIST	Treated Purchased Water
BARTON SPRINGS EDWARDS AQUIFER CONS	Groundwater Conserv District
GUADALUPE-BLANCO RIVER AUTHORITY	Treated Purchased Water
SAN JACINTO RIVER AUTHORITY	Subsidence District
NORTHWEST GRAYSON COUNTY WCID #1	Treated Purchased Water
MOUNTAIN PEAK SPECIAL	Treated Purchased Water
HARRIS COUNTY MUD NO 191	Treated Purchased Water
LAKE LIVINGSTON WATER SUPPLY CORP	Treated Purchased Water
TRINITY RURAL WATER SUPPLY CORP	Treated Purchased Water
BRAZORIA COUNTY GROUNDWTR DIST	Groundwater Conserv District
RED RIVER GROUNDWATER	Groundwater Conserv District
PRAIRIELANDS GROUNDWATER CONSERVATI	Groundwater Conserv District
LOWER TRINITY GROUNDWATER CONSERVAT	Groundwater Conserv District
NECHES & TRINITY VALLEYS GROUNDWATE	Groundwater Conserv District
SOUTHEAST TEXAS GCD (GROUNDWATER)	Groundwater Conserv District
UPPER NECHES RIVER MUNICIPAL	Raw Surface Water
UPPER TRINITY GCD	Groundwater Conserv District
NORTHERN TRINITY GROUNDWATER	Groundwater Conserv District
NORTH TEXAS GROUNDWATER CONSERVATIO	Groundwater Conserv District
LONE STAR GROUNDWATER CONSERVATION	Groundwater Conserv District
Total	30

Schedule B

FROM DOCKET 49242		OUR MARCH 2019	
PASS THROUGH TRUE-UP WORKSHEET		APPLICATION	Ref Sched. II - D (w)
Supplier		PROJECTED	2019 ACTUAL
Acton MUD		440,924.50	372,441.00
Barton Springs Edwards Aquifer GCD		97,698.04	99,657.00
BETHESDA WSC		1,334.99	201.00
Brazoria County GCD		259.87	1,030.00
Brazos River Authority		45,900.00	46,400.00
CITY OF DENISON		50,001.09	69,640.00
City of Granbury		170,708.56	459,544.00
City of Pottsboro		198,956.94	199,373.00
City of Rhome		110,097.49	91,625.00
Guadalupe- Blanco River Authority		376,682.43	367,081.00
Hays Trinity GCD		130.00	130.00
JOHNSON COUNTY SUD		174,592.77	167,367.00
JUS-RYN		32,032.63	17,455.00
Lone Star GCD		1,574.80	1,275.00
LOWER TRINITY GCD		3,902.95	7,090.00
NECHES & TRINITY VALLEYS GCD		2,300.50	2,382.00
NORTH TEXAS GCD		3,000.70	2,608.00
NORTHERN TRINITY GCD		5,397.78	4,009.00
Northwest Grayson County WCID		107,833.50	32,643.00
PRAIRIELANDS GCD		49,214.34	57,776.00
Red River Authority		127,398.62	109,170.00
RED RIVER GCD		8,520.42	8,773.00
SAN JACINTO RIVER AUTHORITY		365,586.45	323,902.00
SOUTHEAST TEXAS GCD		739.04	838.00
Tarrant Regional Water Dist		220,154.16	168,543.00
TRINITY RURAL WSC		-	-
UPPER NECHES RIVER MUNICIPAL		5,000.00	5,000.00
UPPER TRINITY GCD		59,683.80	56,077.00
Mountain Peak SUD		2,933.40	4,934.00
Harris Co MUD 191		20,618.71	21,199.00
Lake Livingston WSC		105,135.10	123,672.00
	2018	\$2,788,313.58	\$2,821,835.00
	Test Year costs	\$1,938,717.45	\$1,938,717.45
	Projected Pass through Costs	\$849,596.13	\$883,117.55
	2018 gallons x 1000	1,226,171	1,322,176
	OUR PASS-THRU effective Mar 1 2019	\$0.69	\$0.67
			ACTUAL FOR 2019
	Total collected	Schedule C1	\$888,706.89
	Refund to DALH and OKTE	Schedule C1	\$4,624.38
	Overcollected	line 44-line 45-line 40	\$964.96
	Costs to Pass-thru	line 40-line 46	\$882,152.59
	New charge	line 47/line 41	\$0.67

Schedule C 1

Monarch District	Total Water Pass-Through Gal Charge BILLING PERIOD	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount	Total Water Pass-Through Gal Charge Amount
Abbrev	K4/003/2019	K4/004/2019	K4/005/2019	K4/006/2019	K4/007/2019	K4/008/2019	K4/009/2019	K4/010/2019	K4/011/2019	K4/012/2019	K4/001/2020	K4/002/2020	K4/003/2020	12 MONTHS	
AAVA	\$ 2 76	\$ 645 15	\$ 532 68	\$ 754 17	\$ 1,226 13	\$ 1,541 46	\$ 1,098 48	\$ 978 42	\$ 0 69	\$ 1,139 19	\$ 505 08	\$ 494 73	\$ 481 62	\$ 9,400 56	
ADSH	\$ 0 00	\$ 925 29	\$ 986 70	\$ 765 21	\$ 1,428 30	\$ 1,449 00	\$ 1,204 05	\$ 1,179 90	\$ 18 63	\$ 1,914 06	\$ 940 47	\$ 1,221 30	\$ 1,049 49	\$ 13,082 40	
BDES	\$ 0 69	\$ 655 50	\$ 799 71	\$ 1,108 83	\$ 1,350 33	\$ 1,295 82	\$ 339 48	\$ 1,776 75	\$ 31 05	\$ 1,227 51	\$ 674 82	\$ 588 57	\$ 638 25	\$ 10,487 31	
BDHR		\$ 71 76	\$ 42 78	\$ 108 33	\$ 71 07	\$ 162 15	\$ 75 21	\$ 64 17	\$ 65 55	\$ 57 96	\$ 69 69	\$ 56 58	\$ 53 13	\$ 898 38	
BKHS		\$ 34 50	\$ 31 05	\$ 32 43	\$ 53 13	\$ 37 95	\$ 41 40	\$ 37 26	\$ 41 40	\$ 32 43	\$ 32 43	\$ 35 19	\$ 40 71	\$ 449 88	
BWCV		\$ 37 26	\$ 44 85	\$ 80 04	\$ 74 52	\$ 55 89	\$ 40 02	\$ 26 91	\$ 26 22	\$ 27 60	\$ 28 29	\$ 40 02	\$ 42 78	\$ 524 40	
CALE		\$ 1,075 02	\$ 2,401 89	\$ 51 06	\$ 3,234 03	\$ 7 59	\$ 4,468 44	\$ 1,771 92	\$ 5 52	\$ 2,451 57	\$ 1,143 33	\$ 8 28	\$ 1,914 06	\$ 18,521 67	
CESH		\$ 1,219 92	\$ 1,293 06	\$ 1,593 21	\$ 1,669 11	\$ 2,124 51	\$ 1,753 29	\$ 1,666 35	\$ 1,440 03	\$ 1,342 05	\$ 1,416 57	\$ 1,285 47	\$ 1,275 81	\$ 18,079 38	
CGTE		\$ 184 23	\$ 170 43	\$ 229 77	\$ 204 93	\$ 296 01	\$ 246 33	\$ 217 35	\$ 178 02	\$ 171 81	\$ 190 44	\$ 191 13	\$ 180 09	\$ 2,460 54	
CHPO	\$ 746 58	\$ 895 62	\$ 987 39	\$ 54 51	\$ 2,219 04	\$ 1,437 27	\$ 1,181 97	\$ 1,108 83	\$ 8 28	\$ 1,761 57	\$ 861 12	\$ 5 52	\$ 1,583 55	\$ 12,851 25	
CLSP	\$ 0 00	\$ 278 76	\$ 265 65	\$ 309 81	\$ 289 11	\$ 363 63	\$ 309 12	\$ 278 76		\$ 551 31	\$ 262 20	\$ 0 00	\$ 517 50	\$ 3,425 85	
CNES	\$ 0 00	\$ 1,598 04	\$ 1,632 54	\$ 1,869 21	\$ 2,064 48	\$ 2,488 14	\$ 2,350 14	\$ 2,002 38	\$ 1,411 74	\$ 1,917 51	\$ 1,687 74	\$ 1,318 59	\$ 1,377 24	\$ 21,717 75	
COCV	\$ 1,003 26	\$ 1,962.36	\$ 1,252.35	\$ 357.42	\$ 3,217.47	\$ 2,017.56	\$ 1,446.24	\$ 1,498.68	\$ 43.47	\$ 2,435.01	\$ 1,357.23	\$ 28.98	\$ 2,415.69	\$ 19,035.72	
CROW	\$ 4 14	\$ 2,071 38	\$ 2,269 41	\$ 2,317 02	\$ 2,332 89	\$ 2,892 48	\$ 2,916 63	\$ 2,559 90	\$ 2,191 44	\$ 2,080 35	\$ 2,011 35	\$ 1,978 92	\$ 1,735 35	\$ 27,361 26	
CRVY		\$ 158 70	\$ 115 92	\$ 126 96	\$ 124 20	\$ 149 73	\$ 150 42	\$ 117 99	\$ 108 33	\$ 104 88	\$ 86 94	\$ 99 36	\$ 97 29	\$ 1,440 72	
CSGN		\$ 162 15	\$ 171 81	\$ 164 91	\$ 207 69	\$ 193 89	\$ 234 60	\$ 248 40	\$ 162 84	\$ 193 89	\$ 149 73	\$ 138 00	\$ 131 79	\$ 1,159 70	
CSWD	\$ 0 00	\$ 1 38	\$ 249 09		\$ 320 85	\$ 149 73	\$ 123 51	\$ 149 04		\$ 253 23	\$ 152 49		\$ 230 46	\$ 1,629 78	
CTFT	\$ 0 00	\$ 128 34	\$ 102 81	\$ 95 22	\$ 164 91	\$ 138 00		\$ 240 12	\$ 42 09	\$ 227 01	\$ 91 77	\$ 78 66	\$ 91 08	\$ 1,400 01	
CYWD		\$ 111 78	\$ 94 53	\$ 130 41	\$ 138 69	\$ 121 44	\$ 133 17	\$ 104 19	\$ 91 08	\$ 96 60	\$ 84 18	\$ 89 70	\$ 85 56	\$ 1,281 33	
DCES		\$ 200 79	\$ 162 84	\$ 291 87	\$ 198 03	\$ 228 39	\$ 221 49	\$ 219 42	\$ 202 86	\$ 174 57	\$ 175 95	\$ 195 27	\$ 171 12	\$ 2,442 60	
DHIC	\$ 2 07	\$ 4,215 21	\$ 4,762 38	\$ 4,215 21	\$ 4,736 85	\$ 4,438 08	\$ 4,762 38	\$ 5,337 15	\$ 3,774 99	\$ 4,421 52	\$ 3,592 14	\$ 3,837 78	\$ 3,689 43	\$ 51,272 52	
FCAD		\$ 177 33	\$ 169 05	\$ 213 90	\$ 213 90	\$ 248 40	\$ 246 33	\$ 266 34	\$ 178 02	\$ 178 02	\$ 194 58	\$ 211 83	\$ 195 96	\$ 2,493 66	
GNAC		\$ 89 01	\$ 90 39	\$ 125 58	\$ 204 24	\$ 104 88	\$ 88 32	\$ 79 35	\$ 82 11	\$ 82 11	\$ 73 14	\$ 72 45	\$ 72 45	\$ 1,092 27	
GNAS	\$ 0 69	\$ 224 94	\$ 210 45	\$ 301 53	\$ 230 46	\$ 289 11	\$ 236 67	\$ 213 90	\$ 1 38	\$ 449 19	\$ 229 08	\$ 195 27	\$ 192 51	\$ 2,775 18	
GSPT		\$ 273 93	\$ 262 20	\$ 325 68	\$ 381 57	\$ 500 25	\$ 416 76	\$ 269 79	\$ 232 53	\$ 219 42	\$ 229 08	\$ 228 39	\$ 252 54	\$ 3,592 14	
GYAC	\$ 1 38	\$ 199 41	\$ 202 86	\$ 238 74	\$ 264 27	\$ 366 39	\$ 302 91	\$ 286 35	\$ 228 39	\$ 206 31	\$ 255 30	\$ 218 04	\$ 185 61	\$ 2,955 96	
HAWR		\$ 1,184 73	\$ 1,273 05	\$ 1,266 15	\$ 1,422 78	\$ 1,635 30	\$ 1,892 67	\$ 1,531 11	\$ 1,170 93	\$ 1,076 40	\$ 1,378 62	\$ 1,011 54	\$ 961 17	\$ 15,804 45	
HBES		\$ 179 40	\$ 176 64	\$ 215 97	\$ 219 42	\$ 347 76	\$ 304 98	\$ 247 71	\$ 182 85	\$ 156 63	\$ 200 10	\$ 155 94	\$ 150 42	\$ 2,537 82	
HNCV	\$ 158 70	\$ 0 00	\$ 221 49	\$ 225 63	\$ 328 44	\$ 280 83	\$ 365 70	\$ 323 61	\$ 190 44	\$ 156 63	\$ 157 32	\$ 147 66	\$ 140 07	\$ 2,696 52	
HNLS	\$ 1 38	\$ 349 14	\$ 380 88	\$ 442 29	\$ 489 90	\$ 429 18	\$ 463 68	\$ 389 85	\$ 11 73	\$ 736 23	\$ 325 68	\$ 2 76	\$ 596 16	\$ 4,618 86	
HRPT		\$ 466 44	\$ 411 24	\$ 570 63	\$ 461 61	\$ 598 23	\$ 674 13	\$ 518 88	\$ 380 19	\$ 460 92	\$ 379 50	\$ 367 77	\$ 405 03	\$ 5,694 57	
HVOF	\$ 0 00	\$ 634 11	\$ 547 17	\$ 766 59	\$ 743 82	\$ 942 54	\$ 818 34	\$ 772 80	\$ 615 48	\$ 605 13	\$ 595 47	\$ 570 63	\$ 613 41	\$ 8,225 49	
HVOL	\$ 0 00	\$ 659 64	\$ 680 34	\$ 865 26	\$ 946 68	\$ 783 15	\$ 1,017 75	\$ 900 45	\$ 693 45	\$ 595 47	\$ 665 16	\$ 682 41	\$ 555 45	\$ 9,045 21	
HVOM		\$ 401 58	\$ 391 92	\$ 393 30	\$ 378 81	\$ 468 51	\$ 525 78	\$ 454 02	\$ 402 96	\$ 432 63	\$ 382 26	\$ 411 24	\$ 353 28	\$ 4,996 29	
HYSS	\$ 0 00	\$ 405 72	\$ 349 83	\$ 433 32	\$ 370 53	\$ 338 10	\$ 0 00	\$ 674 13	\$ 50 37	\$ 791 43	\$ 341 55	\$ 382 26	\$ 345 00	\$ 4,482 24	
IHHR	\$ 6 21	\$ 107 64	\$ 117 99	\$ 146 28	\$ 131 10	\$ 150 42	\$ 206 31	\$ 193 89	\$ 132 48	\$ 125 58	\$ 148 35	\$ 135 93	\$ 122 82	\$ 1,725 00	
INHE	\$ 0 69	\$ 1,059 84	\$ 1,049 49	\$ 1,176 45	\$ 1,164 72	\$ 1,622 88	\$ 1,335 15	\$ 1,148 85	\$ 1,135 74	\$ 1,036 38	\$ 1,063 29	\$ 1,080 54	\$ 980 49	\$ 13,854 51	
LMSH	\$ 0 00	\$ 999 12	\$ 1,119 87	\$ 1,104 69	\$ 1,148 85	\$ 1,662 90	\$ 1,392 42	\$ 1,183 35	\$ 1,308 93	\$ 974 97	\$ 1,007 40	\$ 928 74	\$ 915 63	\$ 13,746 87	
LNKY		\$ 53 82	\$ 67 62	\$ 152 49	\$ 69 69	\$ 80 73	\$ 73 14	\$ 71 76	\$ 64 86	\$ 59 34	\$ 64 86	\$ 52 44	\$ 54 51	\$ 865 26	
LOLP	\$ 0 00	\$ 189 75	\$ 231 84	\$ 191 13	\$ 215 97	\$ 255 30	\$ 327 75	\$ 309 12	\$ 204 93	\$ 146 28	\$ 160 08	\$ 171 12	\$ 204 24	\$ 2,607 51	
LYHR	\$ 0 00	\$ 516 81	\$ 615 48	\$ 659 64	\$ 740 37	\$ 797 64	\$ 1,565 61	\$ 695 52	\$ 4 83	\$ 1,148 16	\$ 609 27	\$ 556 83	\$ 561 66	\$ 8,471 82	
MBES		\$ 293 94	\$ 258 75	\$ 291 87	\$ 290 49	\$ 450 57	\$ 362 94	\$ 349 83	\$ 292 56		\$ 270 48	\$ 250 47	\$ 265 65	\$ 3,165 17	
MRES	\$ 0 00	\$ 166 29	\$ 130 41	\$ 227 01	\$ 365 01	\$ 584 43	\$ 431 94	\$ 340 17		\$ 396 75	\$ 174 57	\$ 151 11	\$ 140 76	\$ 3,108 45	
MSCV		\$ 109 02	\$ 156 63	\$ 263 58	\$ 260 13	\$ 210 45	\$ 225 63	\$ 142 83	\$ 124 20	\$ 101 43	\$ 202 86	\$ 91 08	\$ 111 78	\$ 1,999 62	
MXHS	\$ 0 00	\$ 3,790 86	\$ 3,590 07	\$ 4,411 17	\$ 4,358 73	\$ 5,190 87	\$ 4,906 59	\$ 4,638 18	\$ 3,915 75	\$ 3,761 19	\$ 3,432 06	\$ 3,499 68	\$ 3,263 70	\$ 48,758 85	
NRES		\$ 445 74	\$ 359 49	\$ 451 26	\$ 566 49	\$ 924 60	\$ 767 97	\$ 763 83	\$ 446 43	\$ 399 51	\$ 373 98	\$ 358 11	\$ 322 92	\$ 6,180 33	
OKWD	\$ 0 00	\$ 149 04	\$ 163 53	\$ 209 07	\$ 180 09	\$ 202 17	\$ 196 65	\$ 175 26	\$ 0 00	\$ 327 75	\$ 190 44	\$ 7 59	\$ 324 99	\$ 3,126 58	
OTSH	\$ 0 00	\$ 2,239 74	\$ 2,224 56	\$ 2,703 42	\$ 2,942 16	\$ 3,147 09	\$ 2,944 23	\$ 2,995 29	\$ 2,321 85	\$ 2,504 01	\$ 2,226 63	\$ 2,312 19	\$ 2,049 30	\$ 30,610 47	
PAAD	\$ 0 00	\$ 186 99	\$ 137 31	\$ 117 30	\$ 167 67	\$ 205 62	\$ 208 38	\$ 164 91	\$ 156 63	\$ 133 17	\$ 131 10	\$ 133 17	\$ 120 75	\$ 1,863 00	
PHPS		\$ 94 53	\$ 233 91	\$ 16 56	\$ 311 88	\$ 186 99	\$ 143 52	\$ 180 78	\$ 1 38	\$ 196 65	\$ 112 47	\$ 6 90	\$ 205 62	\$ 1,691 19	
PIHR		\$ 491 28	\$ 474 72	\$ 585 81	\$ 562 35	\$ 622 38	\$ 619 62	\$ 578 91	\$ 553 38	\$ 456 09	\$ 509 22	\$ 484 38	\$ 489 21	\$ 6,427 35	
PIHP	\$ 0 69	\$ 759 00	\$ 863 19	\$ 1,136 43	\$ 1,350 33	\$ 1,737 42	\$ 1,761 57	\$ 1,403 46	\$ 696 90	\$ 779 01	\$ 700 35	\$ 549 93	\$ 638 94	\$ 12,377 22	
PMCK	\$ 2 07	\$ 10,935 81	\$ 13,655 79	\$ 14,830 17	\$ 14,839 14	\$ 17,683 32	\$ 21,828 15	\$ 19,592 55	\$ 17,224 47	\$ 14,814 30	\$ 13,325 97	\$ 13,417 74	\$ 12,177 12	\$ 184,326 60	
PSAS		\$ 0 00	\$ 121 44		\$ 206 31	\$ 102 12	\$ 80 04	\$ 82 80	\$ 3 45	\$ 129 72	\$ 68 31	\$ 0 00	\$ 115 92	\$ 910 11	

Monarch District	K4/003/2019													
Abbrev	part of 004/2019	K4/004/2019	K4/005/2019	K4/006/2019	K4/007/2019	K4/008/2019	K4/009/2019	K4/010/2019	K4/011/2019	K4/012/2019	K4/001/2020	K4/002/2020	K4/003/2020	12 MONTHS
PTSH	\$ 1 38	\$ 480 24	\$ 496 80	\$ 592 71	\$ 624 45	\$ 774 18	\$ 771 42	\$ 546 48	\$ 0 00	\$ 907 35	\$ 456 78	\$ 489 21	\$ 434 01	\$ 6,575 01
REIN		\$ 445 74	\$ 471 27	\$ 501 63	\$ 543 03	\$ 751 41	\$ 814 89	\$ 776 25	\$ 554 76	\$ 445 74	\$ 443 67	\$ 424 35	\$ 350 52	\$ 6,523 26
ROBS		\$ 394 68	\$ 343 62	\$ 476 10	\$ 434 01	\$ 579 60	\$ 508 53	\$ 500 94	\$ 434 70	\$ 408 48	\$ 414 69	\$ 392 61	\$ 396 75	\$ 5,284 71
ROOK		\$ 250 47	\$ 222 87	\$ 242 88	\$ 277 38	\$ 474 72	\$ 471 96	\$ 380 19	\$ 254 61	\$ 218 04	\$ 206 31	\$ 231 84	\$ 204 93	\$ 3,436 20
RORH		\$ 293 94	\$ 289 80	\$ 292 56	\$ 320 16	\$ 349 14	\$ 368 46	\$ 323 61	\$ 271 86	\$ 280 83	\$ 283 59	\$ 258 75	\$ 282 21	\$ 3,614 91
RPEA		\$ 179 40	\$ 173 19	\$ 238 74	\$ 252 54	\$ 340 17	\$ 511 29	\$ 241 50	\$ 222 87	\$ 257 37	\$ 189 06	\$ 163 53	\$ 300 15	\$ 3,069 81
RPEB		\$ 111 78	\$ 91 77	\$ 96 60	\$ 94 53	\$ 116 61	\$ 100 74	\$ 81 42	\$ 80 04	\$ 78 66	\$ 70 38	\$ 81 42	\$ 63 48	\$ 1,067 43
RTGC		\$ 977 04	\$ 987 39	\$ 1,845 75	\$ 1,798 83	\$ 2,123 13	\$ 1,700 85	\$ 1,330 32	\$ 1,161 96	\$ 908 04	\$ 1,008 78	\$ 810 06	\$ 888 03	\$ 15,540 18
RYWD		\$ 1 38	\$ 443 67	\$ 2 76	\$ 459 54	\$ 0 69	\$ 243 57	\$ 393 30	\$ 4 83	\$ 382 26	\$ 187 68	\$ 400 89	\$ 400 89	\$ 2,520 57
SDCE		\$ 779 01	\$ 799 02	\$ 901 83	\$ 882 51	\$ 1,337 22	\$ 1,253 04	\$ 1,090 89	\$ 965 31	\$ 778 32	\$ 887 34	\$ 885 27	\$ 676 89	\$ 11,236 65
SDSH	\$ 0 00	\$ 989 46	\$ 916 32	\$ 1,181 28	\$ 1,359 99	\$ 1,588 38	\$ 1,311 69	\$ 981 87	\$ 830 76	\$ 844 56	\$ 1,001 88	\$ 797 64	\$ 1,109 52	\$ 12,913 35
SHES		\$ 40 02	\$ 102 12		\$ 135 93	\$ 59 34	\$ 55 20	\$ 60 72		\$ 106 26	\$ 62 10		\$ 111 09	\$ 732 78
SNAS		\$ 15 87	\$ 11 73	\$ 15 18	\$ 11 73	\$ 20 01	\$ 24 15	\$ 20 70	\$ 13 80	\$ 14 49	\$ 18 63	\$ 16 56	\$ 17 25	\$ 200 10
SPES	\$ 0 00	\$ 75 90	\$ 66 24	\$ 92 46	\$ 95 91	\$ 130 41	\$ 90 39	\$ 77 97		\$ 165 60	\$ 90 39	\$ 69 69	\$ 67 62	\$ 1,022 58
SRSE		\$ 81 42	\$ 45 54	\$ 82 11	\$ 97 29	\$ 200 10	\$ 158 01	\$ 116 61	\$ 52 44	\$ 124 89	\$ 98 67	\$ 74 52	\$ 52 44	\$ 1,184 04
STES		\$ 370 53	\$ 311 05	\$ 330 65	\$ 411 93	\$ 512 67	\$ 288 42	\$ 556 83	\$ 337 41	\$ 327 75	\$ 329 13	\$ 313 26	\$ 287 73	\$ 4,377 36
SWPL	\$ 2 76	\$ 494 73	\$ 525 78	\$ 673 44	\$ 565 80	\$ 584 43	\$ 584 43	\$ 479 55		\$ 968 76	\$ 481 62	\$ 0 00	\$ 848 01	\$ 6,209 31
TCAD		\$ 783 84	\$ 721 74	\$ 905 97	\$ 921 15	\$ 1,426 23	\$ 1,237 17	\$ 1,248 21	\$ 789 36	\$ 799 02	\$ 847 32	\$ 818 34	\$ 738 30	\$ 11,236 65
TGWD	\$ 0 00	\$ 3,194 01	\$ 3,443 79	\$ 3,666 66	\$ 4,274 55	\$ 8,195 13	\$ 6,643 32	\$ 5,306 79	\$ 4,432 56	\$ 3,392 73	\$ 3,342 36	\$ 2,842 80	\$ 2,791 74	\$ 51,526 44
THES		\$ 80 73	\$ 92 46	\$ 105 57	\$ 109 02	\$ 134 55	\$ 123 51	\$ 120 75	\$ 83 49	\$ 95 22	\$ 101 43	\$ 101 43	\$ 76 59	\$ 1,224 75
TRFH		\$ 48 99	\$ 33 12	\$ 35 88	\$ 38 64	\$ 57 27	\$ 59 34	\$ 37 26	\$ 28 29	\$ 31 05	\$ 28 98	\$ 30 36	\$ 29 67	\$ 458 85
TRTE		\$ 994 29	\$ 993 60	\$ 885 96	\$ 1,076 40	\$ 1,042 59	\$ 1,059 15	\$ 973 59	\$ 1,137 12	\$ 890 10	\$ 910 80	\$ 877 68	\$ 943 23	\$ 11,784 51
VSWK		\$ 197 34	\$ 173 19	\$ 222 18	\$ 204 93	\$ 217 35	\$ 251 85	\$ 205 62	\$ 213 21	\$ 200 79	\$ 183 54	\$ 234 60	\$ 200 10	\$ 2,504 70
WDBH	\$ 0 69	\$ 1,048 11	\$ 1,249 59	\$ 1,390 35	\$ 2 07	\$ 3,174 00	\$ 1,840 92	\$ 1,435 20	\$ 4 83	\$ 2,533 68	\$ 1,166 79	\$ 1,040 52	\$ 1,177 83	\$ 16,064 58
WDHN		\$ 536 13	\$ 450 57	\$ 513 36	\$ 776 94	\$ 1,230 27	\$ 903 21	\$ 904 59	\$ 478 17	\$ 427 11	\$ 438 15	\$ 418 83	\$ 403 65	\$ 7,480 98
WHHR		\$ 746 58	\$ 800 40	\$ 814 20	\$ 870 09	\$ 1,267 53	\$ 1,311 00	\$ 1,096 41	\$ 849 39	\$ 858 36	\$ 805 92	\$ 776 25	\$ 734 16	\$ 10,930 29
WLES		\$ 1,717 41	\$ 1,965 81	\$ 2,298 39	\$ 2,266 65	\$ 2,584 05	\$ 2,375 67	\$ 2,074 83	\$ 49 68	\$ 3,263 01	\$ 1,615 98	\$ 1,885 77	\$ 1,637 37	\$ 23,734 62
WMDS		\$ 84 87	\$ 96 60	\$ 93 15	\$ 76 59	\$ 97 29	\$ 93 84	\$ 88 32	\$ 84 18	\$ 88 32	\$ 79 35	\$ 736 92	\$ 59 34	\$ 1,678 77
WPKV		\$ 81 42	\$ 77 28	\$ 108 33	\$ 133 17	\$ 111 09	\$ 99 36	\$ 91 08	\$ 78 66	\$ 72 45	\$ 68 31	\$ 59 34	\$ 64 17	\$ 1,044 66
WSDE	\$ 0 00	\$ 1,370 34	\$ 1,281 33	\$ 1,549 05	\$ 1,922 34	\$ 2,637 87	\$ 2,285 97	\$ 2,528 85	\$ 1,467 63	\$ 1,359 30	\$ 1,263 39	\$ 1,312 38	\$ 1,202 67	\$ 20,181 12
WVHP	\$ 0 00	\$ 371 22	\$ 414 00	\$ 471 96	\$ 403 65	\$ 456 09	\$ 436 77	\$ 400 20	\$ 10 35	\$ 745 89	\$ 357 42	\$ 2 07	\$ 694 83	\$ 4,764 45
WWPC	\$ 4 83	\$ 138 69	\$ 118 68	\$ 180 78	\$ 182 85	\$ 396 06	\$ 259 44	\$ 95 91	\$ 0 69	\$ 309 81	\$ 155 94	\$ 162 15	\$ 154 56	\$ 2,160 39
#	\$ 2 07	\$ 13 80	\$ 15 87	\$ 15 18	\$ 16 56	\$ 20 01	\$ 24 15	\$ 26 22	\$ 7 59	\$ 11 73	\$ 15 18	\$ 6 21	\$ 11 73	\$ 186 30
TOTAL COLLECTED	\$ 1,943 04	\$ 61,857 12	\$ 67,023 01	\$ 70,538 15	\$ 83,290 59	\$ 97,828 20	\$ 98,106 27	\$ 88,129 56	\$ 57,736 44	\$ 78,789 03	\$ 63,313 71	\$ 56,853 24	\$ 63,298 53	\$ 888,706 89
										\$ 705,241.41				
										CY 2019				
DALH		\$ 106 95	\$ 137 31	\$ 138 69	\$ 145 59	\$ 172 50	\$ 294 63	\$ 258 06	\$ 155 94	\$ 131 10	\$ 106 26	\$ 113 85		\$ 1,760 88
OKTE	\$ 4 83	\$ 0 00	\$ 473 34	\$ 0 69	\$ 612 03	\$ 365 01	\$ 293 94	\$ 304 98	\$ 0 00	\$ 446 43	\$ 218 04	\$ 144 21		\$ 2,863 50
														\$ 4,624.38
														DALH and OKTE TO BE REFUNDED

Schedule C 2

Monarch District	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage	Total Usage
Abbrev	K4/003/2019	K4/004/2019	K4/005/2019	K4/006/2019	K4/007/2019	K4/008/2019	K4/009/2019	K4/010/2019	K4/011/2019	K4/012/2019	K4/001/2020	K4/002/2020	K4/003/2020	12 MONTHS
AAVA	721 KGL	954 KGL	772 KGL	1,093 KGL	1,777 KGL	2,234 KGL	1,592 KGL	1,418 KGL	1 KGL	1,651 KGL	732 KGL	717 KGL	698 KGL	14,360
ADSH	1,172 KGL	1,461 KGL	1,435 KGL	1,118 KGL	2,070 KGL	2,100 KGL	1,745 KGL	1,710 KGL	27 KGL	2,774 KGL	1,363 KGL	1,770 KGL	1,521 KGL	20,266
BDES	1,000 KGL	958 KGL	1,160 KGL	1,607 KGL	1,957 KGL	1,878 KGL	492 KGL	2,575 KGL	45 KGL	1,779 KGL	978 KGL	853 KGL	925 KGL	16,207
BDHR	79 KGL	104 KGL	62 KGL	157 KGL	103 KGL	235 KGL	109 KGL	93 KGL	95 KGL	84 KGL	101 KGL	82 KGL	77 KGL	1,381
BKHS	54 KGL	50 KGL	45 KGL	47 KGL	77 KGL	55 KGL	60 KGL	60 KGL	54 KGL	47 KGL	47 KGL	51 KGL	59 KGL	706
BWCV	40 KGL	54 KGL	65 KGL	116 KGL	108 KGL	81 KGL	58 KGL	39 KGL	38 KGL	40 KGL	41 KGL	58 KGL	62 KGL	800
CALE	1,373 KGL	1,558 KGL	3,481 KGL	74 KGL	4,689 KGL	11 KGL	6,476 KGL	2,568 KGL	-8 KGL	3,553 KGL	1,657 KGL	12 KGL	2,774 KGL	28,218
CESH	1,867 KGL	1,768 KGL	1,876 KGL	2,309 KGL	2,419 KGL	3,079 KGL	2,541 KGL	2,415 KGL	2,087 KGL	1,945 KGL	2,053 KGL	1,863 KGL	1,849 KGL	28,071
CGTE	233 KGL	269 KGL	247 KGL	375 KGL	297 KGL	429 KGL	357 KGL	315 KGL	258 KGL	249 KGL	276 KGL	277 KGL	261 KGL	3,843
CHPO	2,418 KGL	1,282 KGL	1,432 KGL	79 KGL	3,216 KGL	2,070 KGL	1,713 KGL	1,607 KGL	12 KGL	2,553 KGL	1,248 KGL	8 KGL	2,295 KGL	19,933
CLSP	797 KGL	404 KGL	398 KGL	449 KGL	419 KGL	527 KGL	448 KGL	404 KGL		799 KGL	380 KGL	0 KGL	750 KGL	5,775
CNES	1,921 KGL	2,402 KGL	2,366 KGL	2,710 KGL	2,992 KGL	3,616 KGL	3,406 KGL	2,902 KGL	2,046 KGL	2,779 KGL	2,446 KGL	1,911 KGL	1,996 KGL	33,493
COCV	3,129 KGL	2,945 KGL	1,826 KGL	414 KGL	4,663 KGL	2,924 KGL	2,096 KGL	2,172 KGL	63 KGL	3,529 KGL	1,967 KGL	42 KGL	3,501 KGL	29,271
CROW	2,430 KGL	3,002 KGL	3,288 KGL	3,358 KGL	3,377 KGL	4,196 KGL	4,227 KGL	3,710 KGL	3,176 KGL	3,015 KGL	2,915 KGL	2,868 KGL	2,515 KGL	42,077
CRVY	195 KGL	230 KGL	168 KGL	184 KGL	180 KGL	217 KGL	218 KGL	171 KGL	157 KGL	152 KGL	126 KGL	144 KGL	141 KGL	2,283
CSGN	178 KGL	235 KGL	249 KGL	239 KGL	301 KGL	281 KGL	340 KGL	360 KGL	236 KGL	281 KGL	217 KGL	200 KGL	191 KGL	3,308
CSWD	293 KGL	3 KGL	361 KGL		465 KGL	217 KGL	179 KGL	216 KGL		367 KGL	221 KGL		334 KGL	2,656
CTFT	130 KGL	224 KGL	149 KGL	138 KGL	239 KGL	200 KGL		348 KGL	61 KGL	329 KGL	133 KGL	114 KGL	132 KGL	2,197
CYWD	100 KGL	185 KGL	137 KGL	189 KGL	207 KGL	176 KGL	193 KGL	151 KGL	132 KGL	140 KGL	122 KGL	130 KGL	124 KGL	1,986
DCES	242 KGL	474 KGL	236 KGL	423 KGL	287 KGL	331 KGL	321 KGL	318 KGL	294 KGL	253 KGL	255 KGL	283 KGL	248 KGL	3,965
DHIC	5,130 KGL	6,107 KGL	6,164 KGL	6,109 KGL	6,865 KGL	6,432 KGL	6,902 KGL	7,735 KGL	5,471 KGL	6,408 KGL	5,206 KGL	5,562 KGL	5,347 KGL	79,438
FCAD	245 KGL	257 KGL	245 KGL	310 KGL	310 KGL	360 KGL	357 KGL	386 KGL	258 KGL	258 KGL	282 KGL	307 KGL	284 KGL	3,859
GNAC	96 KGL	129 KGL	131 KGL	182 KGL		296 KGL	152 KGL	128 KGL	115 KGL	119 KGL	120 KGL	106 KGL	105 KGL	1,679
GNAS	327 KGL	329 KGL	305 KGL	437 KGL	334 KGL	419 KGL	343 KGL	310 KGL	2 KGL	651 KGL	332 KGL	283 KGL	279 KGL	4,351
GSPT	309 KGL	397 KGL	380 KGL	472 KGL	553 KGL	725 KGL	604 KGL	391 KGL	337 KGL	318 KGL	332 KGL	331 KGL	366 KGL	5,515
GYAC	289 KGL	301 KGL	294 KGL	346 KGL	383 KGL	531 KGL	439 KGL	415 KGL	331 KGL	299 KGL	370 KGL	316 KGL	269 KGL	4,583
HAWR	1,547 KGL	1,717 KGL	1,845 KGL	1,835 KGL	2,064 KGL	2,370 KGL	2,743 KGL	2,219 KGL	1,697 KGL	1,560 KGL	1,998 KGL	1,466 KGL	1,393 KGL	24,454
HBES	209 KGL	260 KGL	256 KGL	313 KGL	318 KGL	504 KGL	442 KGL	359 KGL	265 KGL	227 KGL	290 KGL	226 KGL	218 KGL	3,887
HNCV	422 KGL	0 KGL	321 KGL	327 KGL	476 KGL	407 KGL	530 KGL	469 KGL	276 KGL	227 KGL	228 KGL	214 KGL	203 KGL	4,100
HNLS	1,084 KGL	516 KGL	666 KGL	669 KGL	710 KGL	622 KGL	672 KGL	565 KGL	17 KGL	1,067 KGL	472 KGL	4 KGL	864 KGL	7,928
HRPT	482 KGL	681 KGL	596 KGL	827 KGL	669 KGL	867 KGL	977 KGL	752 KGL	551 KGL	668 KGL	550 KGL	533 KGL	587 KGL	8,740
HVOF	801 KGL	939 KGL	793 KGL	1,111 KGL	1,078 KGL	1,366 KGL	1,186 KGL	1,120 KGL	892 KGL	877 KGL	863 KGL	827 KGL	889 KGL	12,742
HVOL	802 KGL	958 KGL	986 KGL	1,254 KGL	1,372 KGL	1,145 KGL	1,475 KGL	1,305 KGL	1,005 KGL	863 KGL	964 KGL	989 KGL	805 KGL	13,923
HVOM	445 KGL	584 KGL	568 KGL	570 KGL	549 KGL	679 KGL	762 KGL	658 KGL	584 KGL	627 KGL	554 KGL	596 KGL	512 KGL	7,688
HYSS	668 KGL	611 KGL	507 KGL	628 KGL	537 KGL	490 KGL	0 KGL	977 KGL	73 KGL	1,147 KGL	495 KGL	554 KGL	500 KGL	7,187
IHHR	195 KGL	156 KGL	171 KGL	212 KGL	190 KGL	218 KGL	299 KGL	281 KGL	192 KGL	182 KGL	215 KGL	197 KGL	178 KGL	2,686
INHE	1,239 KGL	1,552 KGL	1,521 KGL	1,705 KGL	1,703 KGL	2,352 KGL	1,935 KGL	1,665 KGL	1,646 KGL	1,502 KGL	1,541 KGL	1,566 KGL	1,424 KGL	21,351
LMSH	1,369 KGL	1,452 KGL	1,623 KGL	1,601 KGL	1,665 KGL	2,410 KGL	2,018 KGL	1,715 KGL	1,897 KGL	1,413 KGL	1,460 KGL	1,346 KGL	1,327 KGL	21,296
LNYY	82 KGL	78 KGL	98 KGL	221 KGL	101 KGL	117 KGL	106 KGL	104 KGL	94 KGL	86 KGL	94 KGL	76 KGL	79 KGL	1,336
LOLP	194 KGL	275 KGL	336 KGL	277 KGL	313 KGL	370 KGL	475 KGL	448 KGL	297 KGL	212 KGL	232 KGL	248 KGL	296 KGL	3,973
LYHR	717 KGL	754 KGL	892 KGL	956 KGL	1,073 KGL	1,156 KGL	2,269 KGL	1,008 KGL	7 KGL	1,664 KGL	883 KGL	807 KGL	814 KGL	13,000
MBES	361 KGL	426 KGL	375 KGL	423 KGL	421 KGL	658 KGL	526 KGL	507 KGL	424 KGL	398 KGL	392 KGL	363 KGL	385 KGL	5,659
MRES	238 KGL	241 KGL	189 KGL	329 KGL	529 KGL	847 KGL	626 KGL	493 KGL		575 KGL	253 KGL	219 KGL	204 KGL	4,743
MSCV	187 KGL	158 KGL	227 KGL	382 KGL	377 KGL	305 KGL	327 KGL	207 KGL	180 KGL	147 KGL	294 KGL	132 KGL	162 KGL	3,085

Monarch District Abbrev	K4/003/2019	K4/004/2019	K4/005/2019	K4/006/2019	K4/007/2019	K4/008/2019	K4/009/2019	K4/010/2019	K4/011/2019	K4/012/2019	K4/001/2020	K4/002/2020	K4/003/2020	12 MONTHS
MXHS	4,497 KGL	5,690 KGL	5,203 KGL	6,396 KGL	6,317 KGL	7,523 KGL	7,111 KGL	6,722 KGL	5,675 KGL	5,451 KGL	4,974 KGL	5,072 KGL	4,730 KGL	75,361
NRES	474 KGL	646 KGL	521 KGL	654 KGL	821 KGL	1,340 KGL	1,113 KGL	1,107 KGL	647 KGL	579 KGL	542 KGL	519 KGL	468 KGL	9,431
OKWD	190 KGL	216 KGL	237 KGL	303 KGL	261 KGL	293 KGL	285 KGL	254 KGL	0 KGL	475 KGL	276 KGL	11 KGL	471 KGL	3,272
OTSH	2,657 KGL	3,948 KGL	3,241 KGL	3,969 KGL	4,264 KGL	4,563 KGL	4,267 KGL	4,341 KGL	3,399 KGL	3,629 KGL	3,227 KGL	3,351 KGL	2,970 KGL	47,826
PAAD	200 KGL	271 KGL	199 KGL	170 KGL	243 KGL	298 KGL	302 KGL	239 KGL	227 KGL	193 KGL	190 KGL	193 KGL	175 KGL	2,900
PHPS	139 KGL	137 KGL	339 KGL	24 KGL	452 KGL	271 KGL	208 KGL	262 KGL	2 KGL	285 KGL	163 KGL	10 KGL	298 KGL	2,590
PIHR	592 KGL	712 KGL	688 KGL	849 KGL	815 KGL	902 KGL	898 KGL	839 KGL	802 KGL	661 KGL	738 KGL	702 KGL	709 KGL	9,907
PINP	822 KGL	1,100 KGL	1,251 KGL	1,647 KGL	1,957 KGL	2,518 KGL	2,553 KGL	2,034 KGL	1,010 KGL	1,129 KGL	1,015 KGL	797 KGL	926 KGL	18,759
PMCK	11,725 KGL	17,137 KGL	15,678 KGL	17,537 KGL	17,328 KGL	21,091 KGL	24,758 KGL	20,950 KGL	18,462 KGL	16,924 KGL	15,162 KGL	15,435 KGL	13,869 KGL	226,056
PSAS	112 KGL	81 KGL	176 KGL	299 KGL	148 KGL	116 KGL	120 KGL	5 KGL	188 KGL	99 KGL	0 KGL	169 KGL	129 KGL	1,512
PTSH	1,248 KGL	696 KGL	720 KGL	859 KGL	905 KGL	1,122 KGL	1,118 KGL	792 KGL	0 KGL	1,315 KGL	662 KGL	709 KGL	628 KGL	10,775
REJN	571 KGL	646 KGL	683 KGL	727 KGL	787 KGL	1,089 KGL	1,181 KGL	1,125 KGL	804 KGL	646 KGL	643 KGL	615 KGL	508 KGL	10,025
ROBS	511 KGL	572 KGL	498 KGL	687 KGL	644 KGL	840 KGL	737 KGL	726 KGL	630 KGL	592 KGL	601 KGL	569 KGL	575 KGL	8,182
ROOK	295 KGL	366 KGL	323 KGL	352 KGL	402 KGL	688 KGL	684 KGL	551 KGL	369 KGL	316 KGL	299 KGL	336 KGL	297 KGL	5,278
RORH	369 KGL	428 KGL	420 KGL	424 KGL	464 KGL	506 KGL	534 KGL	469 KGL	394 KGL	407 KGL	411 KGL	375 KGL	409 KGL	5,610
RPEA	196 KGL	260 KGL	251 KGL	346 KGL	366 KGL	493 KGL	741 KGL	350 KGL	323 KGL	373 KGL	274 KGL	237 KGL	435 KGL	4,645
RPEB	108 KGL	162 KGL	133 KGL	140 KGL	137 KGL	169 KGL	146 KGL	118 KGL	116 KGL	114 KGL	102 KGL	118 KGL	92 KGL	1,655
RTGC	1,182 KGL	1,416 KGL	1,431 KGL	2,675 KGL	2,607 KGL	3,077 KGL	2,465 KGL	1,928 KGL	1,684 KGL	1,316 KGL	1,462 KGL	1,174 KGL	1,287 KGL	23,704
RYWD	435 KGL	320 KGL	643 KGL	4 KGL	666 KGL	1 KGL	353 KGL	570 KGL	7 KGL	554 KGL	272 KGL	581 KGL	4,406	
SDCE	966 KGL	1,235 KGL	1,158 KGL	1,307 KGL	1,279 KGL	1,938 KGL	1,816 KGL	1,581 KGL	1,404 KGL	1,128 KGL	1,286 KGL	1,283 KGL	981 KGL	17,362
SDSH	1,258 KGL	1,627 KGL	1,328 KGL	1,715 KGL	1,971 KGL	2,302 KGL	1,901 KGL	1,423 KGL	1,204 KGL	1,224 KGL	1,452 KGL	1,156 KGL	1,608 KGL	20,169
SHES	75 KGL	58 KGL	148 KGL	197 KGL	86 KGL	80 KGL	88 KGL	154 KGL	90 KGL	154 KGL	90 KGL	161 KGL	1,137	
SNAS	19 KGL	23 KGL	17 KGL	22 KGL	29 KGL	35 KGL	30 KGL	20 KGL	21 KGL	27 KGL	24 KGL	25 KGL	309	
SPES	188 KGL	110 KGL	96 KGL	134 KGL	139 KGL	189 KGL	131 KGL	113 KGL	240 KGL	131 KGL	101 KGL	98 KGL	1,670	
SRSE	93 KGL	118 KGL	66 KGL	119 KGL	141 KGL	290 KGL	229 KGL	169 KGL	76 KGL	181 KGL	143 KGL	108 KGL	76 KGL	1,809
STES	439 KGL	548 KGL	451 KGL	479 KGL	597 KGL	743 KGL	418 KGL	807 KGL	489 KGL	475 KGL	477 KGL	454 KGL	417 KGL	6,794
SWPL	665 KGL	717 KGL	762 KGL	976 KGL	820 KGL	847 KGL	695 KGL	1,404 KGL	698 KGL	0 KGL	1,229 KGL	9,660		
TCAD	1,063 KGL	1,129 KGL	1,046 KGL	1,313 KGL	1,335 KGL	2,067 KGL	1,793 KGL	1,809 KGL	1,144 KGL	1,158 KGL	1,228 KGL	1,186 KGL	1,070 KGL	17,341
TGWD	3,642 KGL	4,625 KGL	4,991 KGL	5,314 KGL	6,195 KGL	11,877 KGL	9,628 KGL	7,691 KGL	6,424 KGL	4,917 KGL	4,844 KGL	4,120 KGL	4,046 KGL	78,314
THES	111 KGL	117 KGL	134 KGL	153 KGL	158 KGL	195 KGL	179 KGL	175 KGL	121 KGL	138 KGL	147 KGL	147 KGL	111 KGL	1,886
TRFH	73 KGL	71 KGL	39 KGL	52 KGL	56 KGL	83 KGL	86 KGL	54 KGL	41 KGL	45 KGL	42 KGL	44 KGL	43 KGL	729
TRTE	1,090 KGL	1,451 KGL	1,481 KGL	1,284 KGL	1,560 KGL	1,511 KGL	1,535 KGL	1,411 KGL	1,648 KGL	1,290 KGL	1,320 KGL	1,272 KGL	1,367 KGL	18,220
VSWK	248 KGL	293 KGL	251 KGL	322 KGL	297 KGL	315 KGL	365 KGL	298 KGL	309 KGL	291 KGL	266 KGL	340 KGL	290 KGL	3,885
WDBH	1,545 KGL	1,520 KGL	1,820 KGL	2,014 KGL	3 KGL	4,600 KGL	2,668 KGL	2,080 KGL	7 KGL	3,672 KGL	1,691 KGL	1,508 KGL	1,707 KGL	24,835
WDHN	586 KGL	777 KGL	653 KGL	744 KGL	1,126 KGL	1,783 KGL	1,309 KGL	1,311 KGL	693 KGL	619 KGL	635 KGL	607 KGL	585 KGL	11,428
WHHR	930 KGL	1,092 KGL	1,160 KGL	1,180 KGL	1,261 KGL	1,837 KGL	1,900 KGL	1,589 KGL	1,231 KGL	1,244 KGL	1,168 KGL	1,125 KGL	1,064 KGL	16,781
WLES	2,306 KGL	2,528 KGL	2,853 KGL	3,338 KGL	3,289 KGL	3,749 KGL	3,439 KGL	3,010 KGL	72 KGL	4,738 KGL	2,345 KGL	2,737 KGL	2,376 KGL	36,780
WMDS	90 KGL	128 KGL	140 KGL	135 KGL	111 KGL	141 KGL	136 KGL	128 KGL	122 KGL	128 KGL	115 KGL	1,068 KGL	86 KGL	2,528
WPKV	109 KGL	118 KGL	112 KGL	157 KGL	193 KGL	161 KGL	144 KGL	132 KGL	114 KGL	105 KGL	99 KGL	86 KGL	93 KGL	1,623
WSDE	1,482 KGL	1,988 KGL	1,857 KGL	2,245 KGL	2,786 KGL	3,823 KGL	3,313 KGL	3,665 KGL	2,127 KGL	1,970 KGL	1,831 KGL	1,902 KGL	1,743 KGL	30,732
WVHP	982 KGL	550 KGL	614 KGL	684 KGL	585 KGL	661 KGL	633 KGL	580 KGL	15 KGL	1,081 KGL	518 KGL	3 KGL	1,007 KGL	7,913
WWPC	350 KGL	210 KGL	172 KGL	262 KGL	265 KGL	574 KGL	376 KGL	139 KGL	1 KGL	449 KGL	226 KGL	235 KGL	224 KGL	3,483
#	23 KGL	20 KGL	23 KGL	22 KGL	24 KGL	29 KGL	35 KGL	38 KGL	11 KGL	1,903 KGL	1,827 KGL	1,469 KGL	1,471 KGL	6,895
TOTAL	80,466 KGL	93,297 KGL	93,249 KGL	98,309 KGL	116,573 KGL	137,265 KGL	135,302 KGL	120,282 KGL	77,214 KGL	111,536 KGL	89,416 KGL	79,849 KGL	89,418 KGL	1,322,176

DALH	164 KGL	155 KGL	199 KGL	201 KGL	211 KGL	250 KGL	427 KGL	374 KGL	226 KGL	190 KGL	154 KGL	165 KGL	167 KGL	2,883
OKTE	620 KGL	10 KGL	686 KGL	1 KGL	887 KGL	529 KGL	426 KGL	442 KGL	0 KGL	647 KGL	316 KGL	217 KGL	553 KGL	5,334
														8,217

Schedule D

SUPPLIER	Ref Sched. II - D (w)		
	2019	2018	2017
ACTON MUNICIPAL UTILITY DIST	337,239.29	439,454	427,695
BARTON SPRINGS EDWARDS AQUIFER CONS	99,656.55	88,476	86,236
BETHESDA WATER SUPPLY CORP	212.14	1,278	1,553
BRAZORIA COUNTY GROUNDWTR DIST	1,147.00	168	786
BRAZOS RIVER AUTHORITY	45,900.00	44,900	43,900
CITY OF DENISON WATER UTILITIES	72,837.88	48,762	49,922
CITY OF GRANBURY	441,303.58	432,697	27,854
CITY OF POTTSBORO	194,258.97	168,493	122,097
CITY OF RHOME	92,824.77	110,142	100,217
GUADALUPE-BLANCO RIVER AUTHORITY	368,094.00	376,798	369,107
HARRIS COUNTY MUD NO 191	27,582.18	21,825	9,063
HAYS TRINITY GROUNDWATER CONSERVATI	130.00	130.00	1,333.00
JOHNSON COUNTY SPECIAL UTILITY DIST	169,368.62	179,742	108,518
JUS-RAYN	25,056.34	22,334	7,464
LAKE LIVINGSTON WATER SUPPLY	112,660.24	43,388	12,530
LONE STAR GROUNDWATER CONSERVATION	1,574.80	1,575	1,205
LOWER TRINITY GROUNDWATER CONSERVAT	4,385.00	6,628	6,201
MOUNTAIN PEAK SPECIAL	2,811.19	2,950	2,230
NECHES & TRINITY VALLEYS GROUNDWATE	2,510.33	2,311	1,924
NORTH TEXAS GROUNDWATER CONSERVATIO	2,707.00	3,794	2,310
NORTHERN TRINITY GROUNDWATER	5,103.42	5,205	8,259
NORTHWEST GRAYSON COUNTY WCID #1	33,978.71	106,953	79,705
PRAIRIELANDS GROUNDWATER CONSERVATI	55,662.87	47,558	36,297
RED RIVER AUTHORITY OF TEXAS	89,774.57	111,103	118,866
RED RIVER GROUNDWATER	8,785.46	26,707	8,577
SAN JACINTO RIVER AUTHORITY	322,278.17	340,556	287,216
SOUTHEAST TEXAS GCD (GROUNDWATER)	825.41	739	383
TARRANT REGIONAL WATER DIST	166,235.06	202,637	178,997
TRINITY RURAL WATER SUPPLY COR	-	80,795	73,080
UPPER NECHES RIVER MUNICIPAL	5,000.00	5,000	5,000
UPPER TRINITY GCD	45,498.64	66,511	30,264
	2,735,402.19	2,989,608.17	2,208,785.56

TRUE-UP REPORT FOR MONARCH UTILITIES I L.P.**FOR THE PERIOD ENDING MARCH 2020**

The following information is required by Commission Rule 24.25(b)(2)(D) for a True-up Report for a combined Pass-through Provision. On February 20, 2019 Monarch Utilities I L.P. filed an application with the Commission to implement its Water Pass-Through Gallonage Charge Adjustment from its approved tariff with an effective date of March 1, 2019. This application has been under review in Docket No. 49242, and Monarch has been collecting revenues from customers since the effective date. This true-up report is based on revenues collected during the 12-month billing period ending with March 2020 collections and costs incurred during the calendar year 2019.

24.25(b)(2)(D) The true-up report shall include:

(i) a list of all entities charging fees included in the combined pass-through provision, specifying any new entities added to the combined pass-through provision;

The Pass-through was based on the calendar year 2018 costs from 30 different purchased water suppliers and ground water conservation districts. See Schedule A. No new entities were added in 2019.

(ii) a summary of each charge passed through in the report year, along with documentation verifying the charge assessed and showing the amount the utility paid;

See Schedule B worksheet for a summary of the charges and amounts paid by Monarch in the calendar year 2019. Total costs of \$2,788,313.58 were incurred in calendar year of 2019 for various services provided by the suppliers.

(iii) a comparison between annual amounts billed by all entities charging fees included in the pass-through provision with amounts billed for the usage by the utility to its customers in the pass-through period;

See Schedules C1 and C2 for a summary of the amounts collected and billed by Monarch from March 2019 to March 2020. Monarch collected a total of \$884,082.51 during the 12-month pass-through period. Of that \$4, 624.38 was collected from customers in Dal-High and Oak Terrace Estates, and per Commission staff could not be charged the pass-through as the tariff did not authorize collection for those systems. Collections were stopped from those customers and \$4, 624.38 will be refunded when the order in Docket 49242 is finalized.

(iv) all calculations and supporting documentation;

See calculations on Schedule B. Monarch's current pass through is \$0.69 per 1000 gallons. Monarch's pass-through is based on the net costs over base line costs that occurred in the test year (July 2014 through June 2015) of the last rate case, Docket No. 45570. The net costs for 2019 over the baseline were \$883,117.55. Monarch collected pass-through revenues of \$ 705,241.41 during 2019 and a total \$888,706.89 for the first twelve months the pass-through was in effect. Of that amount \$4,624.38 will be refunded to Dal-High and Oak Terrace Estates customers, leaving an over collected amount of \$964.96. That amount will be deducted from the projected amount to be passed through to true-up costs going forward, once the pass-through formula is settled in Docket No. 49242.

(v) a summary report, by year, for the lesser of all years prior or five years prior to the pass-through period showing the same information as in clause (iii) of this subparagraph with a reconciliation to the utility's booked numbers, if there is a difference in any year; and

2019 was the first year in which Monarch collected revenues under the pass-through provision in its tariff. Schedule D is a summary of the costs incurred for 2019, 2018, and 2017.

(vi) any other documentation or information requested by the commission.

N/A

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-1 through 1-6, refer to the Rate Filing Package (RFP) at Workpaper II-D-1.1a, *Adjustments to per Book Expenses* (Bates page 1281). Refer to Line 3, account number 610 for Purchased Water.

Staff 1-4 Provide the explanation and purpose for deleting the pass-through provision from the tariff and combining the expenses into the cost of service for base rate determination.

RESPONSE: Monarch contends that the pass-through charge to customers should include only the difference, whether more or less, in annual purchased water pass-through costs relative to a baseline purchased water annual cost amount set during a general rate case. Monarch has proposed a pass-through mechanism to accomplish this purpose. Please see also the Direct Testimony of Brian Bahr for explanation and details of the proposed pass-through mechanism.

Prepared by: Brian Bahr
Sponsored by: Brian Bahr

SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI

For question numbers 1-1 through 1-6, refer to the Rate Filing Package (RFP) at Workpaper II-D-1.1a, *Adjustments to per Book Expenses* (Bates page 1281). Refer to Line 3, account number 610 for Purchased Water.

Staff 1-5 Explain why it is in the public interest to remove the pass-through provision and combine the pass-through expenses into the cost of service.

RESPONSE: In Monarch's last general rate case, the requested cost of service included purchased water costs, and the Commission approved a pass-through mechanism to allow Monarch to capture the difference in purchased water costs from that baseline amount. Monarch's proposed pass-through in this case similarly calculates only the difference in purchased water costs, rather than extricating the entire amount of purchased water costs from its cost of service. Monarch maintains that its proposed purchased water pass-through mechanism is reflective of the Commission's previous approved mechanism, with certain minor changes that will make it easier to administer. Please see also the Direct Testimony of Brian Bahr of explanation and details of the proposed purchased water pass-through mechanism.

Prepared by: Brian Bahr
Sponsored by: Brian Bahr

SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI

For question numbers 1-1 through 1-6, refer to the Rate Filing Package (RFP) at Workpaper II-D-1.1a, *Adjustments to per Book Expenses* (Bates page 1281). Refer to Line 3, account number 610 for Purchased Water.

Staff 1-6 For all utilities and systems being included in the application, please provide a specific explanation detailing Monarch's request for a change in each pass-through provision that is approved in its current tariff, or the tariff of any system or utility purchased or in the process of being purchased. Provide the justification for combining into an overall cost of service the pass-through expenses that are incurred specifically for identifiable systems, if that is what Monarch is requesting. Include the justification of charging purchased water cost to a system that has no purchased water cost.

RESPONSE: Monarch currently has an approved pass-through mechanism for purchased water in its existing tariffs, originally approved in Docket No. 45570 and reaffirmed by the Commission in its August 19, 2020 order issued in Docket No. 49732. In Docket No. 45570, Monarch included its annual purchased water costs in its requested revenue requirement, and a black-box settlement regarding revenue requirement was reached between the parties and subsequently approved by the Commission.

In Docket No. 49242, consistent with the mechanism approved in Docket No. 45570, Monarch proposed a pass-through charge under the approved pass-through mechanism that was calculated based on the difference in annual purchased water costs in 2018 versus the 2014-2015 test year baseline amount proposed by Monarch in Docket No. 45570. Staff reviewed and confirmed that increase in purchased water costs, but proposed, with Monarch's assent, to remove all purchased water costs from base rates and recover all such costs through the pass-through charge. Staff's recommendation was filed February 7, 2020, and the docket was abated before the recommendation being addressed by the Commission so that the Commission could address in Docket No. 49732 the legality of Monarch's implementation of its purchased water mechanism.

Purchased water pass-through mechanisms have also been approved by the Commission in Docket No. 47736 for systems currently part of Water Services. The charges under these pass-throughs are generally either per month or per 1,000 gallons, depending on the type of contract under which the water was purchased.

Monarch is proposing a single purchased water pass-through mechanism under which a single purchased water pass-through charge would be calculated and applied to all Monarch customers. As described in the Direct Testimony of George Freitag, Monarch is authorized to charge uniform rates for all its systems.

SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI

This authorization is not limited only to base rates, but all rates, including pass-through charges.

Additionally, it is reasonable and appropriate to charge a uniform pass-through rate to all customers for several key reasons:

- Administratively, it would be unwieldy and grossly burdensome to administer a large number of purchased water contracts and mix them in different combinations for different groups of customers.
- Were it not for the need to purchase water at multiple locations through various contracts, Monarch would drill wells or obtain other water rights, where available, and the costs of these would be spread over its entire customer base. Monarch enters the purchased-water contracts when, an independent source is unavailable, or doing so is more cost effective for customer than constructing facilities to provide the water itself.
- Single-tariff pricing (uniform rates) is generally favored by many states, including Texas. Specifically, Texas has adopted legislative policies encouraging consolidation. In 1997, the Texas Legislature enacted Senate Bill ("SB 1"), which promoted regionalization of drinking water systems in Texas. SB 1 included a provision for loan forgiveness that could be used to encourage regionalization, required that CCN applications provide evidence regarding regionalization before they would be permitted to establish a separate drinking water system, and directed the Texas Commission on Environmental Quality to adopt rules for development of regional drinking water supply systems.
- Support for single-tariff pricing from providers of regulatory guidance such as the National Association of Regulatory Commissioners. For example, a joint publication in 1999 of the U.S. Environmental Protection Agency and the National Association of Regulatory Utility Commissioners titled "Consolidated Water Rates: Issues and Practices in Single-Tariff Pricing" lists 17 arguments in favor of single-tariff pricing, including mitigation of rate shock, lowering of administrative costs, providing incentives for consolidation, facilitates compliance with drinking water standards, and addresses small-system viability issues.

Prepared by: Brian Bahr
Sponsored by: Brian Bahr

SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944

MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-7 For account number 610 for Purchased Water, columns (e) through (p), provide a detailed list of amounts paid or expected to be paid based on the adjusted test year amount to each of the following:

- a. Water providers;
- b. Ground water conservation districts;
- c. River authorities; and,
- d. Any other type of entity.

Please total the payments for each column and reconcile them to the workpaper. Also provide all executed contracts, if not previously provided in Workpapers II-D-7.

RESPONSE: Please see Attachment Staff 1-7 (WP II-D-1.1). Regarding any executed contracts not already included in Workpaper II-D-7, there is one addition and one change. The SAWS Interconnection Agreement was not initially included and so is provided as Attachment Staff 1-7 (SAWS Agreement). Also, the Jus-Ryn contract originally provided is not the one applicable to the ongoing JusRyn account. The one included in the initial filing was for a possible new well that did not get finalized. Please replace the contract titled "Monarch JusRyn Agreement to Purchase Water and Lease Wells - 05.20.14" with the correct one attached as Attachment Staff 1-7 (Jus-Ryan Lease and Agreement).

Prepared by: Brittany Robbins
Sponsored by: Brian Bahr

Monarch Utilities I L P
 Docket No 50944
 Test Year Ending 12/31/2019
 WP/ II-D-1.1 Historical and Per Book Test Year O&M Expense
 Witness Brian Bahr

Line No	Account No	Description (b)	Reference (c)	Reference (d)	TY Ending December 31, 2019-per Book					Normalizations and Known & Measurable		Total Adjusted O&M			1/1/2018 - 12/31/2018 (p)	1/1/2017 - 12/31/2017 (q)		
					Water (e)	Wastewater (f)	Shared (g)	Total Water (h)	Total Wastewater (i)	Total per Book (j)	Water (k)	Wastewater (l)	Total Water (m)	Total Wastewater (n)			Total Book (o)	
1	601	Salaries and Wages - Employees	II-D-1, II-D-1.1	WP/II-D.1a	364,989	-	8,706,891	8,027,053	1,044,827	9,071,880	-	595,086	-	8,622,139	1,044,827	9,066,966	3,399,738	3,318,931
2	604	Employee Pensions and Benefits	II-D-1, II-D-1.1	WP/II-D.1a	1,989	-	2,617,579	2,305,414	314,103	2,619,518	-	179,641	-	2,485,055	314,103	2,799,159	959,114	1,336,875
3	610	Purchased Water	II-D-1, II-D-1.1	WP/II-D.1a	2,846,035.57	4,824.00	3,600.00	2,849,203.57	5,256.00	2,854,459.57	267,955.65	-	3,117,159.22	5,256.00	3,122,415.22	3,007,145.13	2,220,059.30	
4	615	Purchased Power	II-D-1, II-D-1.1	WP/II-D.1a	845,739	-	2,892	848,284	347	848,631	269,139	-	1,117,422	347	1,117,769	868,373	774,534	
5	618	Chemicals	II-D-1, II-D-1.1	WP/II-D.1a	442,457	-	100,223	530,653	12,027	542,680	65,498	-	596,151	12,027	608,178	468,638	505,281	
6	620	Materials and Supplies	II-D-1, II-D-1.1	WP/II-D.1a	1,272,649	-	718,603	1,905,020	86,232	1,991,252	346,036	-	2,251,055	86,232	2,337,288	1,142,474	1,205,995	
7	631	Contractual Services - Engineering	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	633	Contractual Services - Legal	II-D-1, II-D-1.1	WP/II-D.1a	13,846	-	61,082	67,599	7,330	74,928	16,881	-	84,480	7,330	91,809	35,765	(1,007)	
9	635	Contractual Services - Testing	II-D-1, II-D-1.1	WP/II-D.1a	303,240	-	15,807	317,150	1,897	319,047	71,222	-	388,372	1,897	390,269	209,016	214,555	
10	636	Contractual Services - Other	II-D-1, II-D-1.1	WP/II-D.1a	313,586	-	1,531,392	1,661,211	183,767	1,844,978	146,369	-	1,807,574	183,767	1,991,341	954,360	921,137	
11	641/741	Rental of Building/Real Property	II-D-1, II-D-1.1	WP/II-D.1a	-	-	306,500	269,720	36,780	306,500	-	-	269,720	36,780	306,500	30,752	25,499	
12	642/742	Rental of Equipment	II-D-1, II-D-1.1	WP/II-D.1a	751	495	65,608	58,486	8,368	66,854	1,379	-	59,864	8,368	68,232	26,762	23,396	
13	650	Transportation Expenses	II-D-1, II-D-1.1	WP/II-D.1a	2,578	-	794,928	702,114	95,391	797,506	(55,012)	-	642,102	95,391	742,494	472,575	478,266	
14	656/756	Insurance - Vehicle	II-D-1, II-D-1.1	WP/II-D.1a	-	-	88,441	77,828	10,613	88,441	15,566	2,123	93,394	12,736	106,229	40,713	23,308	
15	657/757	Insurance - General Liability	II-D-1, II-D-1.1	WP/II-D.1a	-	-	56,742	49,933	6,809	56,742	9,987	1,362	59,920	8,121	68,090	-	-	
16	658/758	Insurance - Workman's Compensation	II-D-1, II-D-1.1	WP/II-D.1a	-	-	20,155	17,736	2,419	20,155	3,547	484	21,284	2,902	24,186	(62,895)	5,467	
17	659	Insurance - Other	II-D-1, II-D-1.1	WP/II-D.1a	748	-	359,684	317,270	43,162	360,432	63,413	-	380,683	43,162	423,845	29,380	9,074	
18	660/760	Advertising Expenses	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	1,400	-	
19	667	Regulatory Commission Expenses - Other	II-D-1, II-D-1.1	WP/II-D.1a	-	-	2,410	7,121	289	7,410	-	-	2,121	289	7,410	11,589	71,378	
20	670	Bad Debt Expense	II-D-1, II-D-1.1	WP/II-D.1a	-	-	281,386	247,200	33,766	281,386	26,059	-	273,679	33,766	307,445	356,124	475,046	
21	675	Miscellaneous Expenses	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	701	Salaries and Wages - Employees	II-D-1, II-D-1.1	WP/II-D.1a	8,943,966	-	(12,534,072)	(7,086,018)	(1,504,089)	(3,590,106)	1,514,549.95	-	(571,466)	(1,504,089)	(7,075,556)	6,095,447	6,279,712	
23	704	Employee Pensions and Benefits	II-D-1, II-D-1.1	WP/II-D.1a	-	10,591	-	-	10,591	-	-	77,972	-	88,569	88,569	7,636	9,489	
24	710	Purchased Wastewater Treatment	II-D-1, II-D-1.1	WP/II-D.1a	-	416	-	-	416	-	-	24,497	-	24,913	24,913	790	-	
25	711	Sludge Removal Expense	II-D-1, II-D-1.1	WP/II-D.1a	-	240,404	-	-	240,404	-	-	-	-	240,404	240,404	201,954	168,893	
26	715	Purchased Power	II-D-1, II-D-1.1	WP/II-D.1a	-	108,755	-	-	108,755	-	-	-	-	108,755	108,755	105,371	88,427	
27	718	Chemicals	II-D-1, II-D-1.1	WP/II-D.1a	-	166,975	-	-	166,975	-	-	-	-	166,975	166,975	165,545	147,788	
28	720	Materials and Supplies	II-D-1, II-D-1.1	WP/II-D.1a	-	66,941	-	-	66,941	-	-	-	-	66,941	66,941	53,496	64,047	
29	731	Contractual Services - Engineering	II-D-1, II-D-1.1	WP/II-D.1a	-	132,674	-	-	132,674	-	-	16,089	-	148,763	148,763	247,561	137,838	
30	733	Contractual Services - Legal	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	735	Contractual Services - Testing	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	736	Contractual Services - Other	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	(6,138)	-	27,396	27,396	33,168	25,059	
33	750	Transportation Expenses	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	759	Insurance - Other	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	8,632	-	8,632	8,632	26,215	
35	767	Regulatory Commission Expenses - Other	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	770	Bad Debt Expense	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	775	Miscellaneous Expenses	II-D-1, II-D-1.1	WP/II-D.1a	-	-	-	-	-	-	-	-	-	-	-	-	-	
38					15,352,573	1,742,932	3,199,801	18,168,398	2,949,353	21,112,751	3,537,309	(144,701.48)	(19,682)	21,705,707	1,598,231	2,929,671	24,635,378	20,490,994

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

Staff 1-7
 Monarch Utilities I L.P
 Docket No 50944
 Test Year Ending 12/31/2019
 WP/ II-D-1.1 Historical and Per Book Test Year O&M Expense
 Witness Brian Bahr

		TY Ending December 31, 2019-per Book					Normalizations and Known & Measurable		Total Adjusted O&M			
		Water (e)	Wastewater (f)	Shared (g)	Total Water (h)	Total Wastewater (i)	Total per Book (j)	Water (k)	Wastewater (l)	Total Water (m)	Total Wastewater (n)	Total Book (o)
A	Water Providers	1,725,605	1,674	-	1,725,604.61	1,674.23	1,727,279	227,414	-	1,953,018	1,674	1,954,693
B	Ground Water Conservation Districts	215,347	-	-	215,347.15	-	215,347	48,027	-	263,374	-	263,374
C	River Authorities	860,327	-	-	860,326.59	-	860,327	(7,485)	-	852,842	-	852,842
D	Other	44,757	3,150	3,600	47,925.22	3,581.77	51,507	-	-	47,925	3,582	51,507
	Total	2,846,036	4,824	3,600	2,849,204	5,256	2,854,460	267,956	-	3,117,159	5,256	3,122,415
	WP II-D-1.1	2,846,036	4,824	3,600	2,849,204	5,256	2,854,460	267,956	-	3,117,159	5,256	3,122,415
	Check	-	-	-	-	-	-	-	-	-	-	-

EMERGENCY INTERCONNECT AGREEMENT

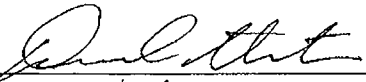
This Emergency Interconnect Agreement (the "Agreement") is entered into on this 30th day of ~~January~~ ^{March} 2010 (the "Effective Date") by and between The San Antonio Water System ("SAWS") and SWWC Utilities, Inc., a Delaware corporation ("SWWC"), with respect to SAWS providing an emergency interconnect to SWWC under the following conditions:

1. The requesting purveyor agrees that SAWS has the obligation to first provide water service to its customers not located in the area to be served through the emergency interconnect. SAWS has the right to not sell water through the emergency interconnect if it has determined that first priority customers would be adversely impacted. The requesting purveyor understands and agrees that SAWS, in its sole discretion, may terminate the emergency interconnect at anytime and reject any future emergency interconnects.
2. All emergency interconnections shall be charged the interconnect water service rate and billed in accordance with City of San Antonio Ordinance # 101684 and as may be amended from time to time. Impact fees will not be charged by SAWS for an emergency interconnect.
3. Physical connections to the SAWS system for the emergency interconnect shall be funded entirely by the requesting purveyor. SAWS must approve the engineering plans and inspect the construction of the connection prior to activating the emergency interconnect.
4. Activation of the connection is temporary and shall be limited to conditions necessitated by mechanical failure.
 - a. The emergency connection shall not be used as the mechanism to delay repairs or modifications to the requesting purveyors system.
 - b. Activation of the connection shall be performed by SAWS staff.
5. Each activation of the emergency interconnect shall not exceed 30 days. If more than 30 days is needed to repair the mechanical failure with the system, the requesting purveyor shall submit a written request to SAWS. SAWS will then reassess the request to determine if adequate water supply is available for SAWS first priority customers and also for the emergency interconnect.
6. Water use by the requesting purveyor shall be limited to domestic indoor use -- not for landscape watering.
7. The emergency interconnect is not intended to serve as a supplemental source due to declining water supply and cannot be used to avoid acquiring additional water supplies or to avoid building redundant infrastructure.

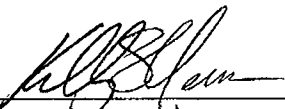
- a. The emergency interconnect cannot be used to satisfy any redundancy or back-up infrastructure or water supply requirements, including, those that may be prescribed by TCEQ.
 - b. If the purveyor does not have an adequate water supply to meet customer demand, a regular connection should be requested.
 - c. A regular connection will require an engineering study to determine compatibility with the System's master plan, the availability of capacity and if additional facilities will be required.
 - d. A regular connection will require the payment of impact fees.
8. The term of this Agreement commences on the Effective Date and shall remain in full force and effect for a period of ten (10) years.
9. Either party may terminate this Agreement by providing prior written notice to the other with an immediate effective date.

IN WITNESS WHEREOF, SAWS and SWWC have duly executed this Agreement as of the Effective Date.

SWWC UTILITIES, INC.

By: 
Name: David Stanton
Title: President

THE SAN ANTONIO WATER SYSTEM

By: 
Name: Kelley Neumann
Title: Vice President

LEASE AND AGREEMENT

THE STATE OF TEXAS)
COUNTY OF HOOD)

KNOW ALL MEN BY THESE PRESENTS:

This LEASE AND AGREEMENT made and entered into this the 18th day of November, 1986, by and between HILL COUNTRY INVESTMENT CO., P. O. Box 303, Granbury, Texas 76048 ("Lessor") and SOUTHWEST WATER SERVICES, INC., 1300 Expressway Tower, Dallas, Texas 75206 ("Lessee"):

WITNESSETH:

For and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration paid and to be paid to Lessor by Lessee, Lessor hereby leases unto Lessee one (1) water well site, being 70,685.82 square feet of land (the "Land") located in Hood County, Texas, and being more particularly described in Exhibit "A" attached hereto and hereby made a part hereof, for the purposes of exploring, drilling, developing, producing, withdrawing and transporting water located in and under the Land and in and under adjoining land owned by Lessor, together with the right to construct, operate and maintain a water well on the Land and water transmission lines and all related facilities, equipment and appurtenances necessary or appropriate for the purposes described herein on, over and across the Land and adjacent land owned by Lessor.

1. Lessee shall have access to the Land over the utility and access easement described in Exhibit "B", attached hereto and hereby made a part hereof. Lessee shall have the right to construct and maintain a road over and across such utility and access easement. The cost of materials and construction of road shall be borne completely by Lessee.

Lessee shall, in the event insufficient quantity or quality of water is found, plug any and all test holes, backfill mud (slush) pits, level up vehicle tracks, and otherwise restore the surface of the Land so that the Land can be easily driven over with a tractor with shredder, plow or other similar equipment without damage. In case of abandonment by Lessee, all obligations of either party to the other shall end, this contract shall be null and void, and Lessee shall execute a legal instrument so nullifying this recorded contract.

2. Lessee shall install a meter at the water well drilled by Lessee on the Land and shall pay Lessor the sum of Twenty-five Cents (\$0.25) for each 1,000 gallons of water produced from the Land by Lessee; provided, however, that effective December 16, 1986, Lessee shall pay a minimum of \$300.00 per calendar month (with the first such payment being \$150 for one-half month, payable on January 15, 1987), and such minimum payment shall continue for each month thereafter for as long as such well is capable of producing water or, if water ceases to be produced from the Land, for as long as this LEASE AND AGREEMENT is continued by Lessee pursuant to Paragraph 6 hereof. On or before the fifteenth (15th) day of each month, Lessee shall make payment to Lessor for all water produced from the Land by Lessee during the immediately preceding calendar month (subject to the minimum monthly charge described above). Such rate of Twenty-five Cents (\$0.25) per 1,000 gallons shall be increased by twenty percent (20%) of the increase, if any, in the rate charged by Lessee for water service in Comanche Harbor Subdivision (disregarding the base rate for minimum usage) over and above the rate to be charged for such service as hereafter established by the Texas Water Commission in the rate case to be filed by Lessee within six (6) months after the date of this LEASE AND AGREEMENT. Any increase in such rate of Twenty-five Cents (\$0.25) per 1,000 gallons shall be effective as of the first (1st) day of the first (1st) full calendar month following the effective date of each increase, if any, in the rate charged by Lessee to customers in Comanche Harbor Subdivision (disregarding the base rate for minimum usage).

3. In the event that Lessee obtains a producing water well on the Land, Lessor, its successors and assigns, shall execute, or shall cause to be executed by all owners of the Land, any and all documents, in recordable form and in such other form as Lessee may reasonably request, to further evidence the rights granted to Lessee under this LEASE AND AGREEMENT, including the right to drill and produce water from a water well on the Land, the right to construct and maintain a road and water transmission lines and related facilities over Lessor's property adjoining the Land and the right of ingress and egress to the Land over such road and/or to specifically describe the property covered by such rights. Lessee shall pay all property taxes on the Land, the water well and related equipment.

4. At the request and expense of Lessee, Lessor, its successors and assigns, shall execute, or shall cause to be executed by all owners of the Land, a sanitation easement 150 feet in radius (or larger if required by Federal, State or local health department regulations) around the water well drilled by Lessee on the Land, such easement being for the prevention of pollution of such well and being in such form as Lessee may reasonably require. Such easement shall be recorded by Lessee. Lessor shall also have the right to use the land covered by such sanitation easement (other than land fenced off by Lessee around the well site) for other purposes, provided that the restrictions and provisions of such easement are complied with and Lessee's use of such land as permitted hereby is not impaired.

5. In the event that Lessee's facilities to be constructed hereunder hereafter become incorporated into a Municipal Utility District or if Lessee should hereafter sell or convey such facilities in whatever manner to a third party, then such Municipal Utility District or such third party and Lessor, its successors and assigns, will both be legally bound by the terms, conditions and provisions of this LEASE AND AGREEMENT. Additionally, the terms, conditions, and provisions of this LEASE AND AGREEMENT will be binding upon any successors to the title and interest held by Lessor in and to the Land. Except as otherwise provided herein, the rights granted to Lessee herein shall be exclusively held by Lessee, its successors and assigns.

6. This LEASE AND AGREEMENT shall remain in effect for one (1) year and for as long thereafter as water is produced by Lessee or its successors and assigns from the Land, it being understood that if water ceases to be produced from the Land, this LEASE AND AGREEMENT and all rights of Lessor and Lessee hereunder shall terminate unless Lessee continues to make the \$300.00 monthly payments described in Paragraph 2 hereof for each month thereafter; provided, however, that if in such event Lessee fails to make any such \$300.00 monthly payment when due, such failure shall not cause the termination of this LEASE AND AGREEMENT unless and until Lessor shall have given Lessee written notice of such failure in accordance with Paragraph 7 hereof and Lessee shall have failed to correct such failure within thirty (30) days after such notice. Additionally, Lessee may terminate this LEASE AND AGREEMENT upon thirty (30) days' written notice to Lessor. Upon the

termination of this LEASE AND AGREEMENT, Lessee shall remove all salvage-able materials and equipment installed by Lessee, its successors or assigns, on the Land and plug all abandoned water wells, and Lessee shall execute and deliver any quitclaim, assignment or other document or instrument reasonably requested by Lessor, its successors or assigns, to evidence such termination.

7. Any notice required or permitted hereunder shall be in writing and, if not delivered in person, shall be mailed by certified mail to Lessor or Lessee, as the case may be, at the following address or to such other address as Lessor or Lessee may hereafter designate in writing, such such notice being deemed to be delivered on the day deposited in the mail as aforesaid:

If to Lessor:

HILL COUNTRY INVESTMENT CO.
P. O. Box 303
Granbury, Texas 76048
Attention: Ike Thomas, Managing Partner

If to Lessee:

SOUTHWEST WATER SERVICES, INC.
1300 Expressway Tower
Dallas, Texas 75206
Attention: Clarence J. Spangler, Vice President

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed on the date first hereinabove shown.

HILL COUNTRY INVESTMENT CO.

By: 

Ike Thomas
Managing Partner

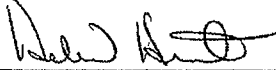
SOUTHWEST WATER SERVICES, INC.

By: 

Clarence J. Spangler
Vice President

THE STATE OF TEXAS)
COUNTY OF HOOD)

This instrument was acknowledged before me on the 30th day of March, 1987, by IKE THOMAS, Managing Partner of HILL COUNTRY INVESTMENT CO., a partnership, on behalf of said partnership.

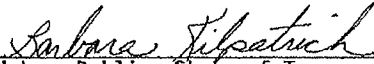


Notary Public, State of Texas
Printed Name: HELEN HUNT

My Commission Expires: 11-13-89

THE STATE OF TEXAS)
COUNTY OF DALLAS)

This instrument was acknowledged before me on the 9th day of February, 1987, by CLARENCE J. SPANGLER, Vice President of SOUTHWEST WATER SERVICES, INC., a Delaware corporation, on behalf of said corporation.



Notary Public, State of Texas
Printed Name: BARBARA KILPATRICK

My Commission Expires: 11/30/88

DESCRIPTION OF WELL SITE

Being a 150-foot radius circle containing 70,685.82 square feet of land, the center of said circle being North 29° 19' 20" West 736.21 feet and South 60° 11' West 263.51 feet from the southeast corner of Lot 4, Block 3, of The Hills of Granbury, Phase I, a Subdivision in Hood County, Texas, according to the plat recorded on Slide A-278, Plat Records, Hood County, Texas.

EXHIBIT "A"

UTILITY AND ACCESS EASEMENT DESCRIPTION

Being a 30-foot wide easement for access to well site and for the construction of utilities to and from the well site, said easement being 20-feet wide on the northerly side and 10 feet wide on the southerly side of a line described as follows:

BEGINNING at a point in the westerly line of an existing County Road, said point being North 29° 19' 20" West 695.53 feet from the southeast corner of Lot 4, Block 3, of The Hills of Granbury, Phase I, a Subdivision in Hood County, Texas, according to the plat thereof recorded on Slide A-278, Plat Records, Hood County, Texas;

THENCE South 60° 11' West a distance of 263.51 feet to a point for corner;

THENCE North 29° 19' 20" West, passing at 40.68 feet the well, a total distance of 50.68 feet to the end of said easement.

EXHIBIT "B"

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-8 Provide calculations, explanations, and justification for all normalization and known and measurable changes to each expense category listed on the workpaper.

RESPONSE: Please see Attachment Staff 1-8.

Prepared by: Bruce Connolly
Sponsored by: Brian Bahr

Monarch Utilities I L.P
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/ II-D-1-1 Historical and Per Book Test Year O&M Expense
 Witness Brian Bahr

Line No	Account No	Description	Reference	Reference	TY Ending December 31, 2019-per Book					Normalizations and Known & Measurable		Total Adjusted O&M			1/1/2018 - 12/31/2018 (p)	1/1/2017 - 12/31/2017 (q)	
					Water (e)	Wastewater (f)	Shared (g)	Total Water (h)	Total Wastewater (i)	Total per Book (j)	Water (k)	Wastewater (l)	Total Water (m)	Total Wastewater (n)			Total Book (o)
1	601	Salaries and Wages - Employees	II-D-1, II-D-1-1	WP/II-D 1a	364,989	-	8,706,891	8,027,053	1,044,827	9,071,880	595,086	-	8,622,139	1,044,827	9,666,966	3,399,738	3,318,931
2	604	Employee Pensions and Benefits	II-D-1, II-D-1-1	WP/II-D 1a	1,989	-	7,617,579	2,305,414	314,103	2,619,518	179,641	-	2,485,055	314,103	2,799,159	959,114	1,336,875
3	610	Purchased Water	II-D-1, II-D-1-1	WP/II-D 1a	2,846,036	4,824	3,600	2,849,204	5,256	2,854,460	267,956	-	3,117,159	5,256	3,122,415	3,007,145	2,220,059
4	615	Purchased Power	II-D-1, II-D-1-1	WP/II-D 1a	2,892	-	848,284	848,284	347	848,631	269,139	-	1,117,422	347	1,117,769	818,773	774,534
5	618	Chemicals	II-D-1, II-D-1-1	WP/II-D 1a	442,457	-	100,223	530,653	12,027	542,680	65,498	-	596,151	12,027	608,178	458,638	505,281
6	620	Materials and Supplies	II-D-1, II-D-1-1	WP/II-D 1a	1,272,649	-	718,603	1,905,020	86,232	1,991,252	346,036	-	2,251,055	86,232	2,337,288	1,142,474	1,205,995
7	631	Contractual Services - Engineering	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	
8	633	Contractual Services - Legal	II-D-1, II-D-1-1	WP/II-D 1a	13,846	-	61,082	67,599	7,330	74,928	16,881	-	84,480	7,330	91,809	35,765	(1,007)
9	635	Contractual Services - Testing	II-D-1, II-D-1-1	WP/II-D 1a	303,240	-	15,807	317,150	1,897	319,047	71,227	-	386,372	1,897	390,269	209,016	234,555
10	636	Contractual Services - Other	II-D-1, II-D-1-1	WP/II-D 1a	313,586	-	1,531,392	1,661,211	183,767	1,844,978	146,363	-	1,807,574	183,767	1,991,341	954,360	921,157
11	641/741	Rental of Building/Real Property	II-D-1, II-D-1-1	WP/II-D 1a	-	-	306,500	269,720	36,780	306,500	-	-	269,720	36,780	306,500	30,752	25,499
12	642/742	Rental of Equipment	II-D-1, II-D-1-1	WP/II-D 1a	751	495	65,608	58,486	8,368	66,854	1,379	-	59,864	8,368	68,232	26,762	73,396
13	650	Transportation Expenses	II-D-1, II-D-1-1	WP/II-D 1a	2,578	-	794,928	702,114	95,391	797,506	(55,012)	-	647,102	95,391	742,494	472,575	478,266
14	656/756	Insurance - Vehicle	II-D-1, II-D-1-1	WP/II-D 1a	-	-	88,441	77,828	10,613	88,441	15,566	2,123	93,194	12,736	106,129	40,713	23,308
15	657/757	Insurance - General Liability	II-D-1, II-D-1-1	WP/II-D 1a	-	-	56,742	49,933	6,809	56,742	9,987	1,362	59,920	8,171	68,090	-	-
16	658/758	Insurance - Workman's Compensation	II-D-1, II-D-1-1	WP/II-D 1a	-	-	20,155	17,736	2,419	20,155	3,547	484	21,284	2,902	24,186	(62,895)	5,467
17	659	Insurance - Other	II-D-1, II-D-1-1	WP/II-D 1a	748	-	359,684	317,270	43,162	360,432	63,413	-	380,683	43,162	423,845	29,180	9,074
18	660/760	Advertising Expenses	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	1,400	
19	667	Regulatory Commission Expenses - Other	II-D-1, II-D-1-1	WP/II-D 1a	-	-	2,410	2,121	289	2,410	-	-	2,121	289	2,410	11,589	71,378
20	670	Bad Debt Expense	II-D-1, II-D-1-1	WP/II-D 1a	-	-	281,386	247,620	33,766	281,386	26,059	-	273,679	33,766	307,445	356,124	475,046
21	675	Miscellaneous Expenses	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	(1,504,089)	(1,504,089)	-	-	(571,468)	(1,504,089)	(2,075,556)	6,095,447	6,279,712
22	701	Salaries and Wages - Employees	II-D-1, II-D-1-1	WP/II-D 1a	8,943,966	-	(12,534,072)	(2,086,018)	(1,504,089)	(3,590,106)	1,514,549	95	-	88,563	88,563	7,636	9,489
23	704	Employee Pensions and Benefits	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	416	416	-	-	24,913	24,913	790	-	
24	710	Purchased Wastewater Treatment	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	240,404	240,404	-	-	-	240,404	201,954	168,893	
25	711	Sludge Removal Expense	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	108,755	108,755	-	-	-	108,755	88,427	88,427	
26	715	Purchased Power	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	166,975	166,975	-	-	-	166,975	165,545	147,758	
27	718	Chemicals	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	66,941	66,941	-	-	-	66,941	53,496	64,047	
28	720	Materials and Supplies	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	132,674	132,674	-	16,089	-	148,763	148,763	137,838	
29	731	Contractual Services - Engineering	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	
30	733	Contractual Services - Legal	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	
31	735	Contractual Services - Testing	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	56,836	56,836	56,836	-	-	56,836	56,836	66,047	67,437	
32	736	Contractual Services - Other	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	33,534	33,534	33,534	-	(6,138)	27,396	27,396	33,168	75,059	
33	750	Transportation Expenses	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	
34	759	Insurance - Other	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	8,632	-	8,632	8,632	26,215	
35	767	Regulatory Commission Expenses - Other	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	6,347	
36	770	Bad Debt Expense	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	
37	775	Miscellaneous Expenses	II-D-1, II-D-1-1	WP/II-D 1a	-	-	-	1,742,932	1,742,932	1,742,932	-	-	-	1,598,231	1,598,231	1,610,493	
38					15,352,573	1,742,932	3,199,801	18,168,398	2,949,353	21,117,751	3,537,309	(144,701.48)	21,705,707	2,929,671	24,635,378	20,490,994	20,215,512

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

Staff 1-8
Monarch Utilities L.P.
Docket No. 50944
Test Year Ending 12/31/2019
W/ II-O-1 Historical and Per Book Test Year O&M Expense
Witness Brian Bahr

Table with columns: Line No, Account, Description, STM - Southwest Utilities, STM - Inverness Utilities, Eliminate Aero Valley, Eliminate ABO's, Eliminate Fines and Penalties, Eliminate Lobbying Expense, Eliminate Advertising, IT Maintenance Allocation, Corp Allocated Depreciation, Corp O/Head Assessment, Total Normalization Entries, STM - Ni Texas, STM - Water Services, Payroll and related costs, Eliminate ABO's, Insurance Increase, Eliminate Lobbying Expense, Eliminate Rate Case Expenses, Eliminate Advertising Expense, Corp Allocated Depreciation, Corp O/Head Assessment, Eliminate Pflugerville C of C, Texas Water Association, Inc, Total Known & Measurable Adjustments, Total Adjustments.

Normalization Entries

- (c) The STM for Southwest Utilities Co. was approved in 2019 and as of December 31, 2019, fixed assets had been transferred to the Balance Sheet of Monarch. The Normalization entry adds the actual income statement transactions for Southwest Utilities Co. for the year 2019 to the Monarch's cost of service for 2019.
(d) The STM for Inverness was approved in 2019 and as of December 31, 2019, fixed assets had been transferred to the Balance Sheet of Monarch. The Normalization entry adds the actual income statement transactions for Inverness Point Utilities for the year 2019 to the Monarch's cost of service for 2019.
(e) Aero Valley was a small system that Monarch operated during 2019. Near the end of 2019, another operator took over operations of the system. Because Monarch did not own the system, all costs of operating it have been removed from cost of service.
(f) Asset Retirement Obligations are not included in rate base. The normalization entry removes actual accretion expense recorded on Monarch and in the STM Entries for Southwest Utilities and Inverness Point in 2019 from cost of service.
(g) Fines and Penalties, Lobbying and Advertising are not permitted to be included in rates. These entries remove the actual expenses charged to Monarch, Southwest Utilities and Inverness Point in 2019 from cost of service.
(h) Some corporate IT assets have been included in rate base. This Normalization entry is to allocate a portion of the actual cost of maintenance expense related to those assets and include them in cost of service.
(i) The allocation of Corporate Depreciation was adjusted to reflect the depreciation for the IT Assets included in rate base and eliminate the actual allocation of costs from Corporate previously recorded.
(j) The corporate overhead allocation was adjusted for revised allocation factors and the effect of the STM. Please see the Direct Testimony of Mujeeb Hafeez for an explanation of the allocation method used.

Known & Measurable Entries

- (m) The STM for Ni America was pending at the time of the rate filing. The Normalization entry adds the actual income statement transactions for Ni America to Monarch's cost of service.
(n) The STM for Water Services, Inc. was pending at the time of the rate filing. The Normalization entry adds the actual income statement transactions for Water Services, Inc. to Monarch's cost of service.
(o) For an explanation of the payroll adjustment, please see the testimony of Edward Taussig.
(p) Asset Retirement Obligations are not included in rate base. The normalization entry removes actual accretion expense recorded as part of the STM entries for Ni America and Water Services, Inc. Insurance premiums for 2019 were analyzed and after analysis, 20% increase over 2019 recorded premiums was calculated.
(q) Fines and Penalties, Lobbying and Advertising are not permitted to be included in rates. These entries remove the actual expenses charged to the STM entries for Ni America and Water Services, Inc. from cost of service.
(r) This entry is the reversal of Corporate Depreciation charged to the STM for Ni America and Water Services, Inc. in 2019.
(s) This entry is the reversal of actual Corporate Overhead charged in the STM's entries for Ni America and Water Services, Inc.
(t) In the analysis of charges to cost of service, this charge to the Pflugerville Chamber of Commerce on Water Services STM was deemed to be unrecoverable and removed. A new industry association has been created in Texas. Monarch will be a member and this is the annual dues charge for membership.
(u) For allocations between water and wastewater of Shared Amounts, please see the Direct Testimony of Edward Taussig.

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-9 Provide a detailed list of individual expense categories included in miscellaneous expense, account numbers 675 and 775, and the amount of each category for columns (e) through (q).

RESPONSE: Please see Attachment Staff 1-9.

Prepared by: Brittany Robbins

Sponsored by: Brian Bahr

Monarch Utilities I L P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/ II-D-1 1 Historical and Per Book Test Year O&M Expense
 Witness Brian Bahr

15,352,573 07 2,565,377 00 3,199,800 73 18,168,397 71 2,949,353 09 21,117,750 80 3,537,308 82 (19,681 94) 21,705,706 53 2,929,671 15 24,635,377 68

Line No	Account No (a)	Description (b)	Reference (c)	Reference (d)	TY Ending December 31, 2019-per Book						Normalizations and Known & Measurable		Total Adjusted O&M			1/1/2018 - 12/31/2018 (g)	1/1/2017 - 12/31/2017 (h)
					Water (e)	Wastewater (f)	Shared (g)	Total Water (h)	Total Wastewater (i)	Total per Book (j)	Water (k)	Wastewater (l)	Total Water (m)	Total Wastewater (n)	Total Book (o)		
					1	601	Salaries and Wages - Employees	II-D-1, II-D-1 1	WP/II-D 1a	364,989	-	8,706,891	8,027,053	1,044,827	9,071,880		
2	604	Employee Pensions and Benefits	II-D-1, II-D-1 1	WP/II-D 1a	1,909	-	2,617,529	2,205,414	314,103	2,619,518	379,641	-	2,485,055	314,103	2,799,159	959,114	1,336,975
3	610	Purchased Water	II-D-1, II-D-1 1	WP/II-D 1a	2,846,035 57	4,824 00	3,690 00	2,849,203 57	5,256 00	2,854,459 57	267,955 65	-	3,117,159 22	5,256 00	3,122,415 22	3,007,145 13	2,220,059 30
4	615	Purchased Power	II-D-1, II-D-1 1	WP/II-D 1a	845,739	-	2,892	848,284	347	848,631	269,139	-	1,117,422	347	1,117,769	818,773	774,534
5	618	Chemicals	II-D-1, II-D-1 1	WP/II-D 1a	442,457	-	100,223	530,653	12,027	542,680	65,498	-	596,151	12,027	608,178	468,638	505,281
6	620	Materials and Supplies	II-D-1, II-D-1 1	WP/II-D 1a	1,272,649	-	718,603	1,905,020	86,232	1,991,252	346,036	-	2,251,055	86,232	2,337,288	1,142,474	1,205,595
7	631	Contractual Services - Engineering	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
8	633	Contractual Services - Legal	II-D-1, II-D-1 1	WP/II-D 1a	13,846	-	61,082	67,599	7,330	74,928	16,881	-	84,480	7,330	91,809	35,765	(1,007)
9	635	Contractual Services - Testing	II-D-1, II-D-1 1	WP/II-D 1a	303,240	-	15,807	317,150	1,897	319,047	71,222	-	388,372	1,897	390,269	209,016	214,555
10	636	Contractual Services - Other	II-D-1, II-D-1 1	WP/II-D 1a	313,586	-	1,531,392	1,662,211	183,767	1,844,978	146,363	-	1,807,574	183,767	1,991,341	954,360	921,137
11	641/741	Rental of Building/Real Property	II-D-1, II-D-1 1	WP/II-D 1a	-	-	306,500	269,720	36,780	306,500	-	-	269,720	36,780	306,500	30,752	25,499
12	642/742	Rental of Equipment	II-D-1, II-D-1 1	WP/II-D 1a	751	495	65,608	58,486	8,368	66,854	1,379	-	59,864	8,368	68,232	76,762	23,396
13	650	Transportation Expenses	II-D-1, II-D-1 1	WP/II-D 1a	-	-	794,928	702,114	95,391	797,506	(55,012)	-	647,102	95,391	742,494	472,575	478,266
14	656/756	Insurance - Vehicle	II-D-1, II-D-1 1	WP/II-D 1a	-	-	88,441	77,828	10,613	88,441	15,566	2,123	647,102	95,391	742,494	472,575	478,266
15	657/757	Insurance - General Liability	II-D-1, II-D-1 1	WP/II-D 1a	-	-	56,742	49,933	6,809	56,742	9,987	1,362	59,920	8,171	68,090	-	23,308
16	658/758	Insurance - Workman's Compensation	II-D-1, II-D-1 1	WP/II-D 1a	-	-	20,155	17,736	2,419	20,155	3,547	484	21,284	2,902	24,186	(62,895)	5,467
17	659	Insurance - Other	II-D-1, II-D-1 1	WP/II-D 1a	748	-	359,684	317,270	43,162	360,432	63,433	-	380,683	43,162	423,845	29,180	9,074
18	660/760	Advertising Expenses	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	1,400
19	667	Regulatory Commission Expenses - Other	II-D-1, II-D-1 1	WP/II-D 1a	-	-	2,410	2,121	289	2,410	-	-	2,121	289	2,410	11,589	71,378
20	670	Bad Debt Expense	II-D-1, II-D-1 1	WP/II-D 1a	-	-	281,386	247,620	33,766	281,386	26,059	-	273,679	33,766	307,445	356,124	475,046
21	675	Miscellaneous Expenses	II-D-1, II-D-1 1	WP/II-D 1a	8,943,966	-	(12,534,077)	(2,086,018)	(1,504,089)	(3,590,106)	1,514,549 95	-	(571,468)	(1,504,089)	(2,075,566)	6,095,447	6,279,712
22	701	Salaries and Wages - Employees	II-D-1, II-D-1 1	WP/II-D 1a	-	10,591	-	-	10,591	-	-	77,972	88,563	88,563	7,636	9,489	
23	704	Employee Pensions and Benefits	II-D-1, II-D-1 1	WP/II-D 1a	-	416	-	-	416	-	-	24,497	24,913	24,913	790	-	
24	710	Purchased Wastewater Treatment	II-D-1, II-D-1 1	WP/II-D 1a	240,404	-	-	240,404	240,404	240,404	-	-	240,404	240,404	240,404	201,954	168,893
25	711	Sludge Removal Expense	II-D-1, II-D-1 1	WP/II-D 1a	108,755	-	-	108,755	108,755	108,755	-	-	108,755	108,755	108,755	88,427	88,427
26	715	Purchased Power	II-D-1, II-D-1 1	WP/II-D 1a	166,975	-	-	166,975	166,975	166,975	-	-	166,975	166,975	166,975	147,788	147,788
27	718	Chemicals	II-D-1, II-D-1 1	WP/II-D 1a	66,941	-	-	66,941	66,941	66,941	-	-	66,941	66,941	66,941	53,496	64,047
28	720	Materials and Supplies	II-D-1, II-D-1 1	WP/II-D 1a	132,674	-	-	132,674	132,674	132,674	-	16,089	148,763	148,763	247,561	137,838	
29	731	Contractual Services - Engineering	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
30	733	Contractual Services - Legal	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
31	735	Contractual Services - Testing	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
32	736	Contractual Services - Other	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
33	750	Transportation Expenses	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
34	759	Insurance - Other	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	8,632	8,632	8,632	26,215	6,347	
35	767	Regulatory Commission Expenses - Other	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
36	770	Bad Debt Expense	II-D-1, II-D-1 1	WP/II-D 1a	-	-	-	-	-	-	-	-	-	-	-	-	-
37	775	Miscellaneous Expenses	II-D-1, II-D-1 1	WP/II-D 1a	-	1,742,932	-	1,742,932	1,742,932	1,742,932	-	(144,701 48)	-	1,598,231	1,598,231	1,588,731	1,610,493
38					15,352,573	2,565,377	3,199,801	18,168,398	2,949,353	21,117,751	3,537,309	(19,682)	21,705,707	2,929,671	24,635,378	20,490,994	20,235,512

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

Staff 1-9

Monarch Utilities I L P.

Docket No. 50944

Test Year Ending 12/31/2019

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

Witness: Brian Bahr

	TY Ending December 31,2019-per Book						Normalizations and Known & Measurable		Total Adjusted O&M		
	Water (e)	Wastewater (f)	Shared (g)	Total Water (h)	Total Wastewater (i)	Total per Book (j)	Water (k)	Wastewater (l)	Total Water (m)	Total Wastewater (n)	Total Book (o)
Other Operating Expenses	349,402 66	1,365 02	0 00	349,402 66	1,365.02	350,767 68	32,416 84	-	381,819 50	1,365.02	383,184 52
Travel & Entertainment	5,444 67	-	174,402 59	158,918 95	20,928 31	179,847 26	-	-	158,918 95	20,928 31	179,847 26
General & Administrative - Other	35,192 15	24,275 09	429,422 32	413,083 79	75,805.77	488,889.56	(126,387 91)	(18,099 75)	286,695 88	57,706 02	344,401 90
Administrative & Pass Thru Costs	14,552 03	-	(14,552 03)	1,746 24	(1,746 24)	(0 00)	-	-	1,746 24	(1,746.24)	(0 00)
Materials & Supplies (Allocations)	193,507 14	32,834 60	(283,994 46)	(56,407 98)	(1,244 74)	(57,652 72)	50,223 02	-	(6,184 96)	(1,244 74)	(7,429 70)
Subcontract (Allocations)	31,467 80	5,395 70	(69,174 92)	(29,406 13)	(2,905.29)	(32,311 42)	6,936 92	-	(22,469 21)	(2,905 29)	(25,374 50)
Administrative & Pass Thru Costs (Allocations)	644 31	199 47	(843 78)	(98 22)	98 22	-	-	-	(98 22)	98 22	-
Production & Treatment (Allocations)	73,167 69	15,132 92	(115,189.75)	(28,199 29)	1,310 15	(26,889 14)	8,399 17	-	(19,800 12)	1,310 15	(18,489.97)
Travel & Entertainment (Allocations)	75,872 54	13,097 06	(171,000 48)	(74,607 88)	(7,423.00)	(82,030 88)	18,912.54	-	(55,695 34)	(7,423 00)	(63,118 34)
Employee Costs (Allocations)	6,044,055 13	1,226,671 54	(11,944,559 16)	(4,467,156 93)	(206,675 56)	(4,673,832 49)	1,387,706.29	-	(3,079,450 64)	(206,675 56)	(3,286,126 20)
General & Administrative - Other (Allocations)	495,131 20	87,999 88	(1,081,130 63)	(456,263 75)	(41,735.80)	(497,999 55)	23,495.77	(11,476 53)	(432,767 99)	(53,212 32)	(485,980 31)
Vehicle Expense (Allocations)	321,757 50	69,700 47	(587,959 26)	(195,646 65)	(854 64)	(196,501 29)	91,123 37	-	(104,523 28)	(854 64)	(105,377.92)
Depreciation and Amortization (Allocations)	453,024 68	103,043 00	(799,821 14)	(250,817 92)	7,064 46	(243,753 46)	204,968 33	-	(45,849 59)	7,064 46	(38,785 13)
Lease Expense (Allocations)	184,620 26	33,381 59	(410,494 74)	(176,615 11)	(15,877 78)	(192,492 89)	43,798 85	-	(132,816 26)	(15,877 78)	(148,694.04)
Insurance Expense (Allocations)	229,271 27	40,561 97	(504,866 88)	(215,011 58)	(20,022 06)	(235,033 64)	49,026 80	-	(165,984 78)	(20,022 06)	(186,006 84)
Repairs & Maintenance (Allocations)	175,199 70	45,226 68	(289,218 69)	(79,312 75)	10,520 44	(68,792 31)	36,597 15	-	(42,715 60)	10,520 44	(32,195 16)
Professional Fees (Allocations)	177,006 20	27,217 23	(402,689 52)	(177,360 58)	(21,105 51)	(198,466 09)	36,445 66	-	(140,914 92)	(21,105 51)	(162,020 43)
Other Operating Expenses (Allocations)	36,708 59	6,268.19	(89,893 67)	(42,397 84)	(4,519 05)	(46,916 89)	10,637 07	-	(31,760 77)	(4,519 05)	(36,279 82)
Allocated Expenses (Allocations)	-	-	3,707,065.63	3,262,217 75	444,847 88	3,707,065 63	(372,909 51)	(115,125 20)	2,889,308 24	329,722 67	3,219,030 92
Interest Expense (Allocations)	21,995 06	5,087 22	(40,241 56)	(13,417 51)	258 23	(13,159 28)	7,428 83	-	(5,988 68)	258 23	(5,730 45)
Taxes - Other (Allocations)	25,945.27	5,474.91	(47,050 06)	(15,458 78)	(171 10)	(15,629.88)	5,730 76	-	(9,728 02)	(171 10)	(9,899.12)
Allocated Expenses	-	-	7,717 92	6,791 77	926 15	7,717 92	-	-	6,791 77	926 15	7,717 92
Total	8,943,966	1,742,933	(12,534,072)	(2,086,018)	238,844	(1,847,174)	1,514,550	(144,701)	(571,468)	94,142	(477,325)

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-10 Refer to account numbers 633 through 642/742. Provide a copy of all contracts relating to expenses incurred in these accounts.

RESPONSE: Please see voluminous Attachment Staff 1-10—a portion of which is *confidential* and being provided under seal—for copies of all contracts relating to expenses incurred in the referenced account numbers.

Prepared by: Edward Taussig
Sponsored by: Brian Bahr

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-11 Provide a detailed transaction listing for the test year for all accounts.

RESPONSE: Please see voluminous Attachment Staff 1-11.

Prepared by: Brittany Robbins
Sponsored by: Brian Bahr

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-12 Provide the general ledgers for water and sewer for the test year and three months following the test year.

RESPONSE: Please see voluminous Attachment Staff 1-11.

Prepared by: Brittany Robbins
Sponsored by: Brian Bahr

**SOAH DOCKET NO. 473-20-4709.WS
PUC DOCKET NO. 50944**

**MONARCH'S RESPONSE TO
COMMISSION STAFF'S FIRST RFI**

For question numbers 1-7 through 1-13, refer to the RFP at Workpaper II-D-1.1, *Historical and Per Book Test Year O&M Expense* (beginning at Bates page 923).

Staff 1-13 Provide the general journal reflecting accounting adjustments to the test year with explanations for each entry.

RESPONSE: Please see Attachment Staff 1-13.

Prepared by: Bruce Connolly
Sponsored by: Brian Bahr

Staff 1-13
 Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/II-D-1.1a Adjustments to per Book Expense
 Witness: Brian Bahr

Line No.	Account No. (a)	Description (b)	Debit	Credit
1	615	Purchased Power	2,310	
2	620	Materials and Supplies	404	
3	633	Contractual Services - Legal	1,007	
4	635	Contractual Services - Testing	897	
5	636	Contractual Services - Other	2,601	
6	670/770	Bad Debt Expense		546
7	675	Miscellaneous Expenses	26,688	
8	215	Unappropriated Retained Earnings		33,361
9				
10		To record the actual income statement for		
11		Southwest Utilities Co. for 2019 to Monarch's COS		
12				
13				
14	601	Salaries and Wages - Employees	13,198	
15	610	Purchased Water	16,327	
16	615	Purchased Power	20,188	
17	618	Chemicals	8,837	
18	620	Materials and Supplies	77,187	
19	633	Contractual Services - Legal	1,007	
20	635	Contractual Services - Testing	5,362	
21	636	Contractual Services - Other	10,945	
22	642/742	Rental of Equipment	1,052	
23	670/770	Bad Debt Expense	135	
24	675	Miscellaneous Expenses	74,252	
25	215	Unappropriated Retained Earnings		228,490
26				
27		To record the actual income statement for		
28		Inverness for 2019 to Monarch's COS		
29				
30				
31	615	Purchased Power		2,029
32	620	Materials and Supplies		24,935
33	635	Contractual Services - Testing		1,282
34	636	Contractual Services - Other		150
35	215	Unappropriated Retained Earnings	28,395	
36				
37		To eliminate the cost of operating the Aero Valley system		
38		from Monarch's cost of service.		
39				
40				
41	675	Miscellaneous Expenses		97,405
42	675	Miscellaneous Expenses		23,491
43	775	Miscellaneous Expenses		13,265
44	215	Unappropriated Retained Earnings	134,161	

Staff 1-13
 Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/II-D-1.1a Adjustments to per Book Expense
 Witness: Brian Bahr

Line No.	Account No. (a)	Description (b)	Debit	Credit
45				
46		To eliminate accretion expense from Cost of Service		
47				
48				
49	675	Miscellaneous Expenses		480
50	215	Unappropriated Retained Earnings	480	
51				
52		To eliminate Fines and Penalties from Cost of Service		
53				
54				
55	675	Miscellaneous Expenses		106,015
56	675	Miscellaneous Expenses		4,406
57	775	Miscellaneous Expenses		14,965
58	215	Unappropriated Retained Earnings	125,386	
59				
60		To eliminate lobbying expense from cost of service		
61				
62				
63	675	Miscellaneous Expenses		24,521
64	675	Miscellaneous Expenses		5,350
65	775	Miscellaneous Expenses		3,986
66	215	Unappropriated Retained Earnings	33,857	
67				
68		To eliminate advertising expense from cost of service		
69				
70				
71	620	Materials and Supplies	117,983	
72	720	Materials and Supplies	16,089	
73	215	Unappropriated Retained Earnings		134,072
74				
75		To add in estimated Corporate IT maintenance expenses to cost of service.		
76				
77				
78				
79	675	Miscellaneous Expenses		362,933
80	775	Miscellaneous Expenses		48,887
81	675	Miscellaneous Expenses		75,318
82	215	Unappropriated Retained Earnings	487,138	
83				
84		To reverse the actual 2019 allocation of Corporate Depreciation		
85				
86				
87	675	Miscellaneous Expenses	393,472	
88	775	Miscellaneous Expenses	53,655	

Staff 1-13
 Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/II-D-1.1a Adjustments to per Book Expense
 Witness: Brian Bahr

Line No.	Account No. (a)	Description (b)	Debit	Credit
89	215	Unappropriated Retained Earnings		447,127
90				
91		To record the depreciation on Corp assets in rate base.		
92				
93				
94	675	Miscellaneous Expenses		760,185
95	775	Miscellaneous Expenses		102,735
96	675	Miscellaneous Expenses		295,128
97	775	Miscellaneous Expenses		17,159
98	215	Unappropriated Retained Earnings	1,175,206	
99				
100		To update the allocation of Corporate Overhead based on the change in		
101		allocation factors. For an explanation of the allocation factors		
102		see the Direct Testimony of Mujeeb Hafeez.		
103				
104				
105	601	Salaries and Wages - Employees	4,039	
106	610	Purchased Water	17,740	
107	615	Purchased Power	58,356	
108	618	Chemicals	10,947	
109	620	Materials and Supplies	63,804	
110	633	Contractual Services - Legal	300	
111	635	Contractual Services - Testing	12,751	
112	636	Contractual Services - Other	34,908	
113	670	Bad Debt Expense	17,184	
114	675	Miscellaneous Expenses	534,549	
115	215	Unappropriated Retained Earnings		754,576
116				
117		To record the STM from Ni America to Monarch's Cost of Service		
118				
119				
120	601	Salaries and Wages - Employees	6,051	
121	610	Purchased Water	233,889	
122	615	Purchased Power	190,314	
123	618	Chemicals	45,714	
124	620	Materials and Supplies	111,592	
125	633	Contractual Services - Legal	14,568	
126	635	Contractual Services - Testing	53,495	
127	636	Contractual Services - Other	143,074	
128	642	Rental of Equipment	327	
129	650	Transportation Expenses		55,012
130	659	Insurance - Other		34
131	667	Regulatory Commission Expenses - Other	54,072	
132	670	Bad Debt Expense	9,286	

Staff 1-13
 Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/II-D-1.1a Adjustments to per Book Expense
 Witness: Brian Bahr

Line No.	Account No. (a)	Description (b)	Debit	Credit
133	675	Miscellaneous Expenses	2,221,460	
134	215	Unappropriated Retained Earnings		3,028,796
135				
136		To record the STM from Water Services, Inc. to Monarch's Cost of Service		
137				
138				
139	601	Salaries and Wages - Employees	571,797	
140	604	Employee Pensions and Benefits	179,641	
141	636	Contractual Services - Other		45,015
142	701	Salaries and Wages - Employees	77,972	
143	704	Employee Pensions and Benefits	24,497	
144	736	Contractual Services - Other		6,138
145	215	Unappropriated Retained Earnings		802,754
146				
147		To record the change in payroll and related costs. See the		
148		Direct Testimony of Edward Taussig for the discussion of adjustments.		
149				
150				
151	656/756	Insurance - Vehicle	17,688	
152	657/757	Insurance - General Liability	11,348	
153	658/758	Insurance - Workman's Compensation	4,031	
154	659	Insurance - Other	63,447	
155	759	Insurance - Other	8,632	
156	215	Unappropriated Retained Earnings		105,147
157				
158		To record the forecasted increase in insurance premiums.		
159				
160				
161	667	Regulatory Commission Expenses - Other		54,072
162	215	Unappropriated Retained Earnings	54,072	
163				
164		To remove rate case expenses related to the Water Services Docket		
165		No. 47736 from Monarch's Cost of Service.		
166				
167				
168	675	Miscellaneous Expenses		2,640
169	775	Miscellaneous Expenses		360
170	215	Unappropriated Retained Earnings	3,000	
171				
172		To reverse a charge for the Pflugerville Chamber of Commerce		
173		determined to be ineligible for Cost of Service		
174				
175				
176	675	Miscellaneous Expenses	22,000	

Staff 1-13
 Monarch Utilities I L.P.
 Docket No. 50944
 Test Year Ending 12/31/2019
 WP/II-D-1.1a Adjustments to per Book Expense
 Witness: Brian Bahr

Line No.	Account No. (a)	Description (b)	Debit	Credit
177	775	Miscellaneous Expenses	3,000	
178	215	Unappropriated Retained Earnings		25,000
179				
180		To record a charge for the Texas Water Association industry		
181		group for annual dues.		