

Original

ORIGINAL



0000022965

COVER SHEET
TACNA WATER COMPANY

RATE APPLICATION DEFICIENCIES
REVISED SHEETS 18 - 23
REVISED BILL COUNT WORK SHEETS
CASE # W-01344A-05-0183

The original sheets 18 thru 23 were completed using a cash basis Profit and Loss Statement and Balance Sheet. They have been revised using an accrual basis Profit and Loss Statement and Balance Sheet.

The original and 1st revision Bill Count Sheets are incorrect I have changed them to differentiate meter sizes, commercial, residential, and base rates. In addition the Bill Count Sheets now reflect accrual basis accounting.

RECEIVED

2005 JUL 28 P 3:14

AZ CORP COMMISSION
DOCUMENT CONTROL

WATER USE DATA SHEET

NAME OF COMPANY	Tacna Water Co
ADEQ Public Water System Number:	14018

MONTH/YEAR (12 Months of Test Year)	NUMBER OF CUSTOMERS	GALLONS SOLD (Thousands)	GALLONS PUMPED (Thousands)
1. Jan	143	1,193	
2. Feb	145	1,083	
3. Mar	142	1,038	
4. April	168	1,695	
5. May	137	1,821	
6. June	147	2,261	
7. July	136	2,431	
8. Aug	127	2,108	
9. Sept	125	1,329	
10. Oct	126	1,271	
11. Nov	130	1,138, 140	
12. Dec	0	0	Billed in Jan 2004
TOTAL	N/A	17,368 *	**

Notes: Dec. was Billed in Jan, 2004
 Is the water utility located in an ADWR Active Management Area ("AMA")?

YES NO

Does the Company have an ADWR gallons per capita day ("GPCD") requirement?

YES NO

If Yes, please provide the GPCD amount: N/A

Note: If you are filing for more than one system, please provide separate data sheets for each system. For explanation of any of the above, please contact the Engineering Supervisor at 602-542-7277.

* This number must be equal to the number entered on Page 6, "sold gallons."

** Gallons pumped cannot equal or be less than the gallons sold.

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

Acct. No.	OPERATING REVENUES	PRIOR YEAR	TEST YEAR
461	Metered Water Revenue	\$ 30,089	\$ 26,556
460	Unmetered Water Revenue		
474	Other Water Revenues		
	TOTAL OPERATING REVENUES	\$ 30,089	\$ 26,556 *
	OPERATING EXPENSES		
601	Salaries and Wages (See page 1, item 4)	\$ 6,528	\$
610	Purchased Water (See page 1, item 5)		
615	Purchased Power (See page 1, item 6)	1,704	932
618	Chemicals		
620	Repairs and Maintenance (See page 1, item 7)	4,975	2,523
621	Office Supplies and Expense		638
630	Outside Services (See page 1, item 8)	1,716	6,565
635	Water Testing (See page 1, item 9)		
641	Rents		
650	Transportation Expenses	500	
657	Insurance - General Liability		
659	Insurance - Health and Life		
666	Regulatory Commission Expense - Rate Case		
675	Miscellaneous Expense		
403	Depreciation Expense (From page 20)		
408	Taxes Other Than Income	2142	
408.11	Property Taxes (See page 1, item 10)	6304	4943
409	Income Tax		
	TOTAL OPERATING EXPENSES	\$ 23,869	\$ 15,601
	OPERATING INCOME/(LOSS)	\$ 6,220	\$ 10,955
	OTHER INCOME/(EXPENSE)		
419	Interest and Dividend Income	\$	\$
421	Non-Utility Income		
426	Miscellaneous Non-Utility Expenses		
427	Interest Expense		
	TOTAL OTHER INCOME/(EXPENSE)	\$ -0-	\$ -0-
	NET INCOME/(LOSS)	\$ 6,220	\$ 10,955

Note: Do not include sales tax in revenue or expense. Please refer to the checklist on page 1 for the required attachments related to this schedule.

** This number must be identical to the number entered on page 6 "total operating revenues."*

Company Name: Tacna Water Co Test Year Ended: 12/31/2008

CALCULATION OF DEPRECIATION EXPENSE

Acct. No..	Description	Original Cost	Depreciation Percentage	Depreciation Expense
		<i>Column A</i>	<i>Column B</i>	<i>Column C*</i>
301	Organization			
302	Franchises			
303	Land & Land Rights		N/A	
304	Structures & Improvements			
307	Wells & Springs	13,774		-0-
311	Pumping Equipment	13,097		-0-
320	Water Treatment Equipment	9,936		-0-
320.1	Water Treatment Plants			
320.2	Solution Chemical Feeders			
330	Distribution Reservoirs & Standpipes			
330.1	Storage Tanks			
330.2	Pressure Tanks			
331	Transmission & Distrib. Mains	70,842		-0-
333	Services	10,640		-0-
334	Meters & Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant & Misc. Equipment	2,768		-0-
340	Office Furniture & Equipment			
340.1	Computers & Software			
341	Transportation Equipment			
343	Tools, Shop & Garage Equip.			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
	TOTAL WATER PLANT	121,057		

Note: Use Test Year ending balances for column 1, and approved depreciation rates from the prior rate case in column 2.

*** Column C = Column A x Column B**

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
-------------------------------------	------------------------------------

BALANCE SHEET

Acct. No.		BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	ASSETS		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$ 3,567	\$ 6,870
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable	6,983	11,493
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies	550	400
162	Prepayments		
174	Miscellaneous Current and Accrued Assets		
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 11,095	\$ 18,771
	FIXED ASSETS		
101	Utility Plant in Service	\$ 121,057	\$ 121,057*
103	Property Held for Future Use		
105	Construction Work in Progress		
108	Accumulated Depreciation - Utility Plant ("AD-UP")	121,057	(\$ 121,057)**
121	Non-Utility Property		
122	Accumulated Depreciation - Non Utility ("AD-NU")		(\$)
	TOTAL FIXED ASSETS	\$ -0-	\$ -0-
	TOTAL ASSETS	\$ 11,095	\$ 18,771

Note: Total Assets on this page should equal the sum of Total Liabilities and Total Capital on page 22. Also, numbers in parentheses should be subtracted. For example, Accounts 108 and 122 should be subtracted from Total Fixed Assets.

* Must equal page 15, original cost

** Must equal page 15, accumulated depreciation

Company Name: <u>Taona Water Co</u>	Test Year Ended: <u>12/31/2003</u>
-------------------------------------	------------------------------------

BALANCE SHEET (CONTINUED)

	LIABILITIES	BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	CURRENT LIABILITIES		
231	Accounts Payable	\$ 605	\$ -0-
232	Notes Payable (Current Portion)	5,500	-0-
234	Notes/Accounts Payable to Associated Companies		
235	Customer Deposits	3,069	650
236	Accrued Taxes		
237	Accrued Interest		
241	Miscellaneous Current and Accrued Liabilities		
	TOTAL CURRENT LIABILITIES	\$ 9,174	\$ 650
	LONG-TERM DEBT (Over 12 Months)		
224	Long-Term Notes and Bonds	\$	\$
	DEFERRED CREDITS		
251	Unamortized Premium on Debt	\$	\$
252	Advances in Aid of Construction		\$ *
255	Accumulated Deferred Investment Tax Credits		
271	Gross Contributions in Aid of Construction		\$ **
272	Less: Amortization of Contributions		(\$)
281	Accumulated Deferred Income Tax		
	TOTAL DEFERRED CREDITS	\$	\$
	TOTAL LIABILITIES	\$ 9,174	\$ 650
	CAPITAL ACCOUNTS		
201	Common Stock Issued	\$	\$
211	Paid in Capital in Excess of Par Value		
215	Retained Earnings		
218	Proprietary Capital (Sole Props and Partnerships)	1,921	18,121
	TOTAL CAPITAL	\$ 1,921	\$ 18,121
	TOTAL LIABILITIES AND CAPITAL	\$ 11,095	\$ 18,771

Note: Account 272 should be subtracted from Total Deferred Credits.

** Must equal page 24, Total Advances in Aid of Constructions*

*** Must equal page 25, Total Advances*

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
-------------------------------------	------------------------------------

SUPPLEMENTAL FINANCIAL DATA
Long-Term Debt¹

	LOAN #1*	LOAN #2*	LOAN #3*	LOAN #4*
Date Issued				
Source of Loan				
Reason for Loan				
Dollar Amount Issued	\$	\$	\$	\$
Net Proceeds	\$	\$	\$	\$
Amount Outstanding	\$	\$	\$	\$
Date of Maturity				
Interest Rate				
Current Year Interest	\$	\$	\$	\$
Current Year Principal	\$	\$	\$	\$
Authority Granted By ACC Decision No.				

A.R.S. 40-301 requires ACC approval of long-term debt. If the Commission has not approved any of the above loans, then please submit an application requesting approval of the above loans.

Meter Deposit Balance – Test Year	\$	650
Meter Deposits Refunded During the Test Year	\$	2,419

¹ List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed.

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1/2 Commercial</u>	1 st Quarter Ended: <u>3/31/2003</u>

Base Rate 14.00 BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 ST QUARTER
- 0 -		
1 to 1,000	II III ²	8
1,001 to 2,000	III	3
2,001 to 3,000	II	2
3,001 to 4,000	II	2
4,001 to 5,000	IIII	4
5,001 to 6,000		
6,001 to 7,000	II	5
7,001 to 8,000	I	1
8,001 to 9,000	I	1
9,001 to 10,000		
10,001 to 12,000	II	2
12,001 to 14,000		
14,001 to 16,000	I	1
16,001 to 18,000		
18,001 to 20,000		2
20,001 to 25,000	II	2
25,001 to 30,000	I	1
30,001 to 35,000	I	1
35,001 to 40,000	I	1
40,001 to 50,000	I	1
50,001 to 60,000	I	1
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		36

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1 1/2 Commercial</u>	2 nd Quarter Ended: <u>6/30/2003</u>

Base Rate \$1400 BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 ND QUARTER
- 0 -		
1 to 1,000	IIII I	6
1,001 to 2,000	III	3
2,001 to 3,000	II	2
3,001 to 4,000	III	3
4,001 to 5,000	IIII	5
5,001 to 6,000	II	2
6,001 to 7,000	II	2
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000	I	1
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000	I	1
16,001 to 18,000	I	1
18,001 to 20,000		
20,001 to 25,000	III	3
25,001 to 30,000	I	1
30,001 to 35,000		
35,001 to 40,000	I	1
40,001 to 50,000	I	1
50,001 to 60,000	II	2
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		34

Company Name: <i>Tanna Water Co</i>	Test Year Ended: <i>12/31/2003</i>
Meter Size: <i>1 1/2 Commercial</i>	3 rd Quarter Ended: <i>9/30/2003</i>

Base Rate \$1400 BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 RD QUARTER
- 0 -		3
1 to 1,000		2
1,001 to 2,000		2
2,001 to 3,000		3
3,001 to 4,000		3
4,001 to 5,000		1
5,001 to 6,000		3
6,001 to 7,000		2
7,001 to 8,000		2
8,001 to 9,000		
9,001 to 10,000		1
10,001 to 12,000		
12,001 to 14,000		1
14,001 to 16,000		1
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		1
25,001 to 30,000		1
30,001 to 35,000		1
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		2
60,001 to 70,000		1
70,001 to 80,000		
80,001 to 90,000		1
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		31

Company Name: <u>Tacna Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1 1/2 Commercial</u>	4 th Quarter Ended: <u>12/31/2003</u>

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		1
1 to 1,000	 	6
1,001 to 2,000		2
2,001 to 3,000		2
3,001 to 4,000		1
4,001 to 5,000		1
5,001 to 6,000		1
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		1
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		3
18,001 to 20,000		2
20,001 to 25,000		
25,001 to 30,000		1
30,001 to 35,000		
35,001 to 40,000		1
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		22

Company Name: <u>Tacna Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1/2 Commercial</u>	

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -			3	1	4
1 to 1,000	8	6	2	6	22
1,001 to 2,000	3	3	2	2	10
2,001 to 3,000	2	2	3	2	9
3,001 to 4,000	2	3	3	1	9
4,001 to 5,000	2	5	1	1	11
5,001 to 6,000	4	2	3	1	6
6,001 to 7,000	9	2	2		9
7,001 to 8,000	5		2		3
8,001 to 9,000	1			1	2
9,001 to 10,000		1	1		2
10,001 to 12,000	2				2
12,001 to 14,000			1		1
14,001 to 16,000	1	1	1		3
16,001 to 18,000		1		3	4
18,001 to 20,000				2	2
20,001 to 25,000	2	3	1		6
25,001 to 30,000	1	1	1	1	4
30,001 to 35,000	1		1		2
35,001 to 40,000	1	1		1	3
40,001 to 50,000	1	1			2
50,001 to 60,000	1	2	2		5
60,001 to 70,000			1		1
70,001 to 80,000					
80,001 to 90,000			1		1
90,001 to 100,000					
Over 100,000 (List actual gallons, e.g., 120,000)					
Total Bills	36	34	31	22	123

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1 1/2" Commercial (Tipton's)</u>	1 st Quarter Ended: <u>3/31/2003</u>

BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 ST QUARTER
-0-	1	1
1 to 1,000	1	1
1,001 to 2,000		
2,001 to 3,000	1	1
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		3

Note: Tipton's Base Rate: is ~~at~~ \$ 22⁰⁰ For 3,000 Gals
 Then .90¢ Per 1,000 after 3,000 Gals
 27

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1/2 Commercial (Tipton)</u>	2 nd Quarter Ended: <u>6/30/2003</u>

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 ND QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000	1	1
2,001 to 3,000		
3,001 to 4,000	1	1
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000	1	1
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		3

Note: Tipton was charged a base rate of 22⁰⁰ for 3,000 Gals then .90¢ after 3,000 Gals

Company Name: <u>Targa Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1/2 (Tipton's) Commercial</u>	3 rd Quarter Ended: <u>9/30/2003</u>

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 rd QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000	11	2
2,001 to 3,000	1	1
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		3

Note: Tiptons has a Base Rate of \$22.00 for 3,000
Then .90¢ per 1,000 Gals

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1 1/2 Commercial (Tipton's)</u>	4 th Quarter Ended: <u>12/31/2005</u>

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -	11	2
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		2

Note: Tipton's has A Base Rate of ~~22.00~~ \$ for 3,000 Gals then .90¢ per 1,000 After 3,000 Gals

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>1 1/2 commercial (Tipton's)</u>	

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -	1				1
1 to 1,000	1			2	3
1,001 to 2,000		1	2		3
2,001 to 3,000	1		1		2
3,001 to 4,000		1			1
4,001 to 5,000					
5,001 to 6,000					
6,001 to 7,000					
7,001 to 8,000					
8,001 to 9,000		1			1
9,001 to 10,000					
10,001 to 12,000					
12,001 to 14,000					
14,001 to 16,000					
16,001 to 18,000					
18,001 to 20,000					
20,001 to 25,000					
25,001 to 30,000					
30,001 to 35,000					
35,001 to 40,000					
40,001 to 50,000					
50,001 to 60,000					
60,001 to 70,000					
70,001 to 80,000					
80,001 to 90,000					
90,001 to 100,000					
Over 100,000 (List actual gallons, e.g., 120,000)					
Total Bills	3	3	3	2	11

Note - This is for Tipton's only because Tipton's is paying a base rate of 22⁰⁰ for 3,000 Gals then .90¢ per 1000 after 3,000 Gals

Company Name: <u>TACNA WATER Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4" Residential</u>	1 st Quarter Ended: <u>3/31/2003</u>

BASE RATE ⁸⁰⁰ BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 ST QUARTER
- 0 -	1	21
1 to 1,000	1	31
1,001 to 2,000		30
2,001 to 3,000		39
3,001 to 4,000		32
4,001 to 5,000		20
5,001 to 6,000		23
6,001 to 7,000		23
7,001 to 8,000		13
8,001 to 9,000		13
9,001 to 10,000		7
10,001 to 12,000		27
12,001 to 14,000		14
14,001 to 16,000		12
16,001 to 18,000		12
18,001 to 20,000		6
20,001 to 25,000		7
25,001 to 30,000		4
30,001 to 35,000		2
35,001 to 40,000		1
40,001 to 50,000		1
50,001 to 60,000		1
60,001 to 70,000		
70,001 to 80,000		1
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)	105,222 123,580	1
Total Bills		342

Company Name: Tacha Water Co	Test Year Ended: 12/31/2003
Meter Size: 3/4 Residential	2 nd Quarter Ended: 6/30/2003

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 ND QUARTER
- 0 -		20
1 to 1,000		32
1,001 to 2,000		14
2,001 to 3,000		17
3,001 to 4,000		16
4,001 to 5,000		18
5,001 to 6,000		17
6,001 to 7,000		15
7,001 to 8,000		19
8,001 to 9,000		9
9,001 to 10,000		11
10,001 to 12,000		21
12,001 to 14,000		18
14,001 to 16,000		17
16,001 to 18,000		18
18,001 to 20,000		13
20,001 to 25,000		20
25,001 to 30,000		13
30,001 to 35,000		10
35,001 to 40,000		12
40,001 to 50,000		6
50,001 to 60,000		7
60,001 to 70,000		3
70,001 to 80,000		1
80,001 to 90,000		
90,001 to 100,000		1
Over 100,000 (List actual gallons, e.g., 120,000)	124,670	1
Total Bills		349

Company Name: <u>Tacoma Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4 Residential</u>	3 rd Quarter Ended: <u>9/30/2003</u>

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 RD QUARTER
- 0 -		21
1 to 1,000		23
1,001 to 2,000		17
2,001 to 3,000		9
3,001 to 4,000		20
4,001 to 5,000		13
5,001 to 6,000		10
6,001 to 7,000		10
7,001 to 8,000		9
8,001 to 9,000		11
9,001 to 10,000		11
10,001 to 12,000		13
12,001 to 14,000		16
14,001 to 16,000		15
16,001 to 18,000		4
18,001 to 20,000		10
20,001 to 25,000		13
25,001 to 30,000		19
30,001 to 35,000		16
35,001 to 40,000		10
40,001 to 50,000		14
50,001 to 60,000		5
60,001 to 70,000		3
70,001 to 80,000		4
80,001 to 90,000		
90,001 to 100,000		1
Over 100,000 (List actual gallons, e.g., 120,000)	114. 766 153. 130	2
Total Bills		304

Company Name: <i>Tacna Water Co</i>	Test Year Ended: <i>12/31/2003</i>
Meter Size: <i>3/4" Residential</i>	4 th Quarter Ended: <i>12/31/2003</i>

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		10
1 to 1,000		19
1,001 to 2,000		20
2,001 to 3,000		19
3,001 to 4,000		12
4,001 to 5,000		15
5,001 to 6,000		15
6,001 to 7,000		7
7,001 to 8,000		13
8,001 to 9,000		4
9,001 to 10,000		4
10,001 to 12,000		14
12,001 to 14,000		11
14,001 to 16,000		5
16,001 to 18,000		1
18,001 to 20,000		5
20,001 to 25,000		11
25,001 to 30,000		2
30,001 to 35,000		4
35,001 to 40,000		2
40,001 to 50,000		3
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		2
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		198

Company Name: Tachna Water Co.	Test Year Ended: 12/31/2003
Meter Size: 3/4 Residential	

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -	21	20	21	10	72
1 to 1,000	31	32	23	19	105
1,001 to 2,000	30	14	17	20	81
2,001 to 3,000	39	17	9	19	84
3,001 to 4,000	32	16	20	12	80
4,001 to 5,000	20	18	13	15	66
5,001 to 6,000	23	17	10	15	65
6,001 to 7,000	23	15	10	7	55
7,001 to 8,000	13	19	9	13	54
8,001 to 9,000	13	9	11	4	37
9,001 to 10,000	7	11	11	4	33
10,001 to 12,000	27	21	18	14	80
12,001 to 14,000	14	18	16	11	59
14,001 to 16,000	12	17	13	5	49
16,001 to 18,000	12	18	4	1	35
18,001 to 20,000	6	13	10	5	34
20,001 to 25,000	7	20	13	11	51
25,001 to 30,000	4	13	19	2	38
30,001 to 35,000	2	10	16	4	32
35,001 to 40,000	1	12	10	2	25
40,001 to 50,000	1	6	14	3	24
50,001 to 60,000	1	7	5		13
60,001 to 70,000		3	3		6
70,001 to 80,000	1	1	4		6
80,001 to 90,000					
90,001 to 100,000		1	1	2	4
Over 100,000 (List actual gallons, e.g., 120,000)	2	1	2		5
Total Bills	342	349	304	198	1193

Base Rate \$16.00

Company Name: <u>Tacna Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4 Commercial (Church/CAAM)</u>	1 st Quarter Ended: <u>3/31/2003</u>

Church ONLY

BILL COUNT WORKSHEET 1ST QUARTER

Base Rate \$16.00 3000 Gals then 90¢ Fee 1,000 Gals

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 ST QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000	1	1
18,001 to 20,000		
20,001 to 25,000	11	2
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		3

Company Name: <u>Tacna Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4 Commercial (Church)</u>	2 nd Quarter Ended: <u>6/30/2003</u>

Church Only

Base rate \$10.00

BILL COUNT WORKSHEET 2ND QUARTER

3,000 Gals then 90¢ per 1,000 Gals

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 ND QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000	1	1
18,001 to 20,000		
20,001 to 25,000	11	2
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		3

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4 Commercial (Chuech)</u>	3 rd Quarter Ended: <u>9/30/2003</u>

Chuech Only
 Base Rate \$16.00 - 3000 Gals then .90¢ Per 1000 Gals
BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 RD QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000	1	1
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000	1	1
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000	1	1
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		3

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4 Commercial (Church)</u>	4 th Quarter Ended: <u>12/31/2003</u>

Church Only
 Base Rate 16⁰⁰ \$3000 Gals then .90¢ per 1000 Gals

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000	1	1
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000	1	1
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		2

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4 Commercial (Church)</u>	

Church only
 Base Rate \$16.00 3000 Gals then 90¢ Per 1,000 Gals

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -					
1 to 1,000					
1,001 to 2,000					
2,001 to 3,000					
3,001 to 4,000					
4,001 to 5,000					
5,001 to 6,000					
6,001 to 7,000					
7,001 to 8,000					
8,001 to 9,000					
9,001 to 10,000			1		1
10,001 to 12,000					
12,001 to 14,000				1	1
14,001 to 16,000					
16,001 to 18,000	1	1			2
18,001 to 20,000					
20,001 to 25,000	11	11	1	1	6
25,001 to 30,000					
30,001 to 35,000					
35,001 to 40,000					
40,001 to 50,000			1		
50,001 to 60,000					1
60,001 to 70,000					
70,001 to 80,000					
80,001 to 90,000					
90,001 to 100,000					
Over 100,000 (List actual gallons, e.g., 120,000)					
Total Bills	3	3	3	2	11

Company Name: <u>Tacna Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>2" Commercial</u>	1 st Quarter Ended: <u>3/31/2003</u>

BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 ST QUARTER
- 0 -	1	1
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000	1	1
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000	1	1
20,001 to 25,000	1	1
25,001 to 30,000	11	2
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		6

Note: Base Rate Charged 1400 on 3000 Gals. .90¢ per 1000
 After 3000

Company Name: <i>Tacona Water Co.</i>	Test Year Ended: <i>12/31/2003</i>
Meter Size: <i>2" Commercial</i>	2 nd Quarter Ended: <i>6/30/2003</i>

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 ND QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000 -	1	1
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000 -	1	1
14,001 to 16,000		
16,001 to 18,000 -	1	1
18,001 to 20,000		
20,001 to 25,000 -	1	1
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000 -	1	1
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 - (List actual gallons, - e.g., 120,000)	<i>132,800</i> <i>153,330</i>	2
Total Bills		7

Note: Base Rate charged ~~\$14~~ \$14⁰⁰ For 3,000 Gals .90¢ per 1000 AFTER 3000

Company Name: <i>Facna Water Co.</i>	Test Year Ended: <i>12/31/2003</i>
Meter Size: <i>2" Commercial</i>	3 rd Quarter Ended: <i>9/30/2003</i>

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 RD QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000		
12,001 to 14,000	11	2
14,001 to 16,000	1	1
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)	<i>225,820</i> <i>175,500</i>	2
Total Bills		5

Note: Base Rate Charged is \$14⁰⁰ For 3,000 Gals the .90¢ PER 1000 AFTER 3,000

Company Name: <i>Tacna Water Co.</i>	Test Year Ended: <i>12/31/2003</i>
Meter Size: <i>2" Commercial</i>	4 th Quarter Ended: <i>12/31/2003</i>

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		
1 to 1,000		
1,001 to 2,000		
2,001 to 3,000		
3,001 to 4,000		
4,001 to 5,000		
5,001 to 6,000		
6,001 to 7,000		
7,001 to 8,000		
8,001 to 9,000		
9,001 to 10,000		
10,001 to 12,000	<i>1</i>	<i>1</i>
12,001 to 14,000		
14,001 to 16,000	<i>1</i>	<i>1</i>
16,001 to 18,000	<i>1</i>	<i>1</i>
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)	<i>159,960</i>	<i>1</i>
Total Bills		<i>4</i>

Note: Base Rate charged \$14⁰⁰ for 3,000 Gals then .90¢ per 1,000 Ga
After 3,000 Gals

Company Name: <u>Tacna Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>2" Commercial</u>	

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -	1				1
1 to 1,000					
1,001 to 2,000					
2,001 to 3,000		1			1
3,001 to 4,000					
4,001 to 5,000					
5,001 to 6,000	1				1
6,001 to 7,000					
7,001 to 8,000					
8,001 to 9,000					
9,001 to 10,000					
10,001 to 12,000				1	1
12,001 to 14,000		1	2		3
14,001 to 16,000			1	1	2
16,001 to 18,000		1		1	2
18,001 to 20,000	1				1
20,001 to 25,000	1	1			2
25,001 to 30,000	2				2
30,001 to 35,000					
35,001 to 40,000					
40,001 to 50,000					
50,001 to 60,000		1			1
60,001 to 70,000					
70,001 to 80,000					
80,001 to 90,000					
90,001 to 100,000					
Over 100,000 (List actual gallons, e.g., 120,000)		2	2	1	5
Total Bills	6	7	5	4	22

Note: Base Rate \$14⁰⁰ For 3,000 Gals then 90¢ per 1,000
After 3,000

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4" Commercial</u>	1 st Quarter Ended: <u>3/31/2003</u>

Base Rate 12.00 BILL COUNT WORKSHEET 1ST QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 1 ST QUARTER
- 0 -		
1 to 1,000	 	5
1,001 to 2,000	 	9
2,001 to 3,000		4
3,001 to 4,000		2
4,001 to 5,000		3
5,001 to 6,000		3
6,001 to 7,000		1
7,001 to 8,000		1
8,001 to 9,000	 	5
9,001 to 10,000		3
10,001 to 12,000		
12,001 to 14,000		2
14,001 to 16,000		1
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		1
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		40

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4" Commercial</u>	2 nd Quarter Ended: <u>6/30/2003</u>

BILL COUNT WORKSHEET 2ND QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 2 ND QUARTER
- 0 -	I	1
1 to 1,000	II III IIII	15
1,001 to 2,000	III II	7
2,001 to 3,000	II	2
3,001 to 4,000	II	2
4,001 to 5,000	III	3
5,001 to 6,000	I	1
6,001 to 7,000	III	3
7,001 to 8,000	II	2
8,001 to 9,000	II	2
9,001 to 10,000		
10,001 to 12,000	III	3
12,001 to 14,000	I	2
14,001 to 16,000	IIII	4
16,001 to 18,000	II	2
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000	I	1
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		50

Company Name: <u>Tacna Water Co</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4" Commercial</u>	3 rd Quarter Ended: <u>9/30/2003</u>

BILL COUNT WORKSHEET 3RD QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 3 rd QUARTER
- 0 -		3
1 to 1,000		14
1,001 to 2,000		5
2,001 to 3,000		3
3,001 to 4,000		3
4,001 to 5,000		4
5,001 to 6,000		1
6,001 to 7,000		3
7,001 to 8,000		1
8,001 to 9,000		
9,001 to 10,000		1
10,001 to 12,000		1
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		
18,001 to 20,000		
20,001 to 25,000		2
25,001 to 30,000		1
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		42

Company Name: <i>Tacna Water Co</i>	Test Year Ended: <i>12/31/2003</i>
Meter Size:	4 th Quarter Ended: <i>12/31/2003</i>

BILL COUNT WORKSHEET 4TH QUARTER

GALLONAGE RANGE	NUMBER OF BILLS	TOTAL BILLS FOR 4 th QUARTER
- 0 -		
1 to 1,000	 	9
1,001 to 2,000		3
2,001 to 3,000		3
3,001 to 4,000		1
4,001 to 5,000		4
5,001 to 6,000		1
6,001 to 7,000		1
7,001 to 8,000		
8,001 to 9,000		1
9,001 to 10,000		1
10,001 to 12,000		1
12,001 to 14,000		
14,001 to 16,000		
16,001 to 18,000		1
18,001 to 20,000		
20,001 to 25,000		
25,001 to 30,000		
30,001 to 35,000		
35,001 to 40,000		
40,001 to 50,000		1
50,001 to 60,000		1
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
Over 100,000 (List actual gallons, e.g., 120,000)		
Total Bills		28

Company Name: <u>Tacoma Water Co.</u>	Test Year Ended: <u>12/31/2003</u>
Meter Size: <u>3/4" Commercial</u>	

BILL COUNT SUMMARY

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total
- 0 -		1	3		4
1 to 1,000	5	15	14	9	43
1,001 to 2,000	9	7	5	3	24
2,001 to 3,000	4	2	3	3	12
3,001 to 4,000	2	2	3	1	8
4,001 to 5,000	3	3	4	4	14
5,001 to 6,000	3	1	1	1	6
6,001 to 7,000	1	3	3	1	8
7,001 to 8,000	1	2	1		4
8,001 to 9,000	5	2		1	8
9,001 to 10,000	3		1	1	5
10,001 to 12,000	.	3	1	1	5
12,001 to 14,000	2	2			4
14,001 to 16,000	1	4			5
16,001 to 18,000		2		1	3
18,001 to 20,000					
20,001 to 25,000			2		2
25,001 to 30,000			1		1
30,001 to 35,000					
35,001 to 40,000					
40,001 to 50,000	1	1		1	3
50,001 to 60,000				1	1
60,001 to 70,000					
70,001 to 80,000					
80,001 to 90,000					
90,001 to 100,000					
Over 100,000 (List actual gallons, e.g., 120,000)					
Total Bills	40	50	42	28	160